

RECEIVED  
JUN 19 11 15 AM '68

**OFFICIAL  
FILE COPY**  
**DO NOT SEND OUT**

Other documents  
Copied from this  
copy and placed  
back in file

988 02574  
3185  
13

**TERREBONNE PARISH SHERIFF  
(AS EX-OFFICIO PARISH TAX COLLECTOR)**

**HOLMA, LOUISIANA**

**FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 1968**

Under provisions of state law, this report is a public document. A copy of the report has been distributed to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date NOV 25 1968

TERREBONNE PARISH SHERIFF  
(AS EX-OFFICIO PARISH TAX COLLECTOR)  
HOUMA, LOUISIANA

Year Ended June 30, 1998

TABLE OF CONTENTS

	Page
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report.....	1
Statement of Collections, Distributions, and Unsettled Balances for the Year Ended June 30, 1998 for Tax Collector Agency Fund.....	3
Notes to financial statement.....	4
<b>SUPPLEMENTARY REPORTS</b>	
Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	7
Schedule of Findings and Questioned Costs.....	9
Schedule of Prior-Year Findings.....	10
Management's Corrective Action Plan.....	11

# Bergeron & Lanoux

— CERTIFIED PUBLIC ACCOUNTANTS —  
A PROFESSIONAL CORPORATION

CLAUDE E. BERGERON, CPA  
THOMAS A. LANOUX, CPA  
MICHAEL B. BERGERON, CPA

## INDEPENDENT AUDITORS' REPORT

The Honorable Jerry L. Carpenter  
Terrebonne Parish Sheriff as  
Ex-Officio Tax Collector  
Houma, Louisiana

We have audited the accompanying statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Terrebonne Parish Sheriff for the year ended June 30, 1998 as listed in the table of contents. This financial statement is the responsibility of the Terrebonne Parish Sheriff as Ex-Officio Parish Tax Collector. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying statement presents information only on the Tax Collector Fund (agency fund). Further, the accompanying statement of collections, distributions, and unsettled balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions and unsettled balances of the Tax Collector Fund of the Terrebonne Parish Sheriff for the year ended June 30, 1998 on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated September 30, 1998 on our consideration of the Tax Collector Fund's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

September 30, 1998



## FINANCIAL STATEMENT

**TERREBONNE PARISH SHERIFF**  
 Tax Collector Agency Fund  
 Houma, Louisiana

Statement of Collections, Distributions and Unsettled Balances  
 Year Ended June 30, 1999

Unsettled balances, June 30, 1997	<u>\$ 476,057</u>
<b>Collections:</b>	
Ad valorem taxes	29,047,167
Sporting licenses	573,455
Parish licenses	195,503
Interest earned on:	
Delinquent taxes	30,523
Deposits of taxes, licenses, etc.	54,066
State revenue sharing	2,046,718
Federal refuge revenue sharing	5,567
Tax notices, etc.	21,806
Refunds and redemptions	212,636
Louisiana Tax Commission's commission	6,544
Total collections	<u>32,193,435</u>
<b>Total</b>	<u>\$ 32,669,492</u>
<b>Distributions:</b>	
Louisiana Department of Wildlife and Fisheries	601,304
Atchafalaya Levee District	1,387,230
Terrebonne Parish:	
Assessor	540,550
Consolidated Government	15,102,906
School Board	5,602,766
Sheriff-Law Enforcement Tax	2,217,525
Sheriff-Commissioners	405,007
Fire districts	1,091,267
Assessment district	573,660
Recreation districts	2,066,347
Refunds and redemptions	211,488
Parson funds	631,918
Louisiana Tax Commission's commission	6,891
Total distributions	<u>32,526,153</u>
Unsettled balances at June 30, 1999	<u>\$ 143,339</u>

See accompanying notes to financial statements.

**TERREBONNE PARISH SHERIFF**  
Tax Collector Agency Fund  
Houma, Louisiana

**Notes to Financial Statement**

1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and sporting licenses.

Louisiana Revised Statute 24:517(C) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included, as a agency fund, in the Sheriff's annual general purpose financial statements.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

2) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 1998, the Sheriff has interest-bearing deposits (book balances) totaling \$143,342, representing unsettled tax collections. Deposit balances (bank balances) at June 30, 1998 of \$239,695 are secured by \$167,423 of federal deposit insurance and \$72,262 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAB Category 3).

**TERREBORNE PARISH SHERIFF**  
Tax Collector Agency Fund  
Houma, Louisiana

Notes to Financial Statement, Continued

3) State Revenue Sharing Funds

The revenue sharing funds provided by Act 1520 of 1995 received during the year were allocated among the taxing bodies as follows:

Terrebonne Parish:	
Consolidated Government	\$ 1,247,739
Sheriff	305,316
School Board	236,201
Recreation districts	157,266
Fire districts	199,171
Pension Funds	<u>41,005</u>
Total	<u>\$ 2,046,718</u>

4) Unsettled Balances

The unsettled cash balance of \$143,942 at June 30, 1999 consists of \$62,493 in taxes, \$60,431 in sporting licenses and \$20 in tax notices, interest on deposits, etc.

## SUPPLEMENTARY REPORTS



# Bergeron & Lanaux

— CERTIFIED PUBLIC ACCOUNTANTS —  
A PROFESSIONAL CORPORATION

CLAUDE BERGERON, CPA  
THOMAS J. LANAUX, CPA  
MICHAEL D. BERGERON, CPA

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Jerry L. Lepenter  
Terrebonne Parish Sheriff as  
Co-Officio Tax Collector  
Houma, Louisiana

We have audited the statement of collections, distributions and unsettled balances of the Tax Collector Fund (agency fund) of the Terrebonne Parish Sheriff as of and for the year ended June 30, 1998, and have issued our report thereon dated September 30, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Tax Collector Fund financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the Tax Collector Fund for the year ended June 30, 1998, we considered the Terrebonne Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be

material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Terrebonne Parish Sheriff and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



September 30, 1998

**TERREBONNE PARISH SHERIFF AS EX-OFFICIO TAX COLLECTOR**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 For the Year Ended June 30, 1998

We have audited the Tax Collector Fund (agency fund) financial statement for the Terrebonne Parish Sheriff as of and for the year ended June 30, 1998, and have issued our report thereon dated September 30, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 1998 resulted in an unqualified opinion. We did not issue a separate management letter as a result of this engagement.

**Section I Summary of Auditor's Reports**

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control			
Material Weakness	___ Yes	___ No	___ <u>Yes</u> ___ No
Reportable Conditions	___ Yes	___ No	___ <u>Yes</u> ___ No
Compliance			
Compliance Material to Financial Statements	___ Yes	___ No	___ <u>Yes</u> ___ No

b. Federal Awards - Not applicable, there were none.

c. Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Not applicable	

**Section II Financial Statement Findings**

There were none.

**Section III Federal Award Findings and Questioned Costs**

Not Applicable.

TERREBONNE PARISH SHERIFF AS EX-OFFICIO TAX COLLECTOR  
SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended June 30, 1998

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

There were none.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

Not applicable.

**SECTION III MANAGEMENT LETTER**

No management letter was issued.

TERREBONNE PARISH SHERIFF AS EX-OFFICIO TAX COLLECTOR  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
For the Year Ended June 30, 1988

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT**

No findings were reported which require a response from management.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

Not applicable.

**SECTION III MANAGEMENT LETTER**

No management letter was issued.