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**BERNARD PARISH SHERIFF'S TAX COLLECTION AGENCY FUND  
Bridder, Louisiana**

**STATEMENTS OF ASSETS AND LIABILITIES ARISING OUT OF  
CASH TRANSACTIONS, AND COLLECTIONS, DISTRIBUTIONS AND  
UNSETTLED BALANCES WITH ACCOMPANYING AUDITOR'S REPORT**

**JUNE 30, 1950**

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

Release Date: 6-28-98

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# John A. Windham, CPA

*A Professional Corporation*

1620 North Pine St.  
Bossier, LA 70604  
Tel. (504) 462-8231  
Fax. (504) 462-8648

John A. Windham, CPA

## INDEPENDENT AUDITOR'S REPORT

Mr. Holliver Bishop  
Bossiergard Parish Sheriff and  
Ex-Officio Tax Collector  
Bossier, Louisiana

I have audited the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions and unsettled balances, of the Bossiergard Parish Sheriff's Tax Collector Agency Fund as of and for the year ended June 30, 1990, as listed in the table of contents. These statements are the responsibility of the Bossiergard Parish Sheriff. My responsibility is to express an opinion on the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, and GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance that the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall presentation of the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances. I believe that my audit provides a reasonable basis for my opinion.

As described in Note 1 the Bossiergard Parish Sheriff's Tax Collector Agency Fund prepares its statements on the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Mr. Bolivar Bishop  
Bossiergard Parish Sheriff and  
Ex-Officio Tax Collector  
DeBossier, Louisiana  
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In my opinion, the accompanying statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances presents fairly, in all material respects, the cash balances of the Bossiergard Parish Sheriff's Tax Collector Agency Fund as of June 30, 1998 and the collections it received and distributions it paid for the year then ended on the basis of accounting described in Note 1.

In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued a report dated September 9, 1998 on my consideration of the Bossiergard Parish Sheriff's Tax Collector Agency Fund's internal control structure and its compliance with laws and regulations.

*John A. Leitchman, CPA*  
DeBossier, Louisiana  
September 9, 1998

## Statement A

DEWEEGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND  
DeRidder, LouisianaStatement of Assets and Liabilities  
Arising out of Cash Transactions  
June 30, 1999

<u>ASSETS</u>	
Cash	\$ 181,260
<u>LIABILITIES</u>	
Due to taxing bodies and others	\$ 181,260
Due to general fund	2,000
Total liabilities	\$ 183,260

## Statement #

BOSSARD'S PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND  
De Ridder, Louisiana

Statement of Collections, Distributions,  
and Unsettled Balances  
For the Year July 1, 1987 to June 30, 1988

<u>UNSETTLED BALANCE AT JUNE 30, 1987</u>	\$	161,061
<u>COLLECTIONS</u>		
Ad valorem taxes:		
Bossierparish Parish	\$	12,028,588
City of DeRidder		371,791
Interest earned on:		
Delinquent taxes		
Bossierparish Parish		7,988
City of DeRidder		488
Investments		18,685
Protected taxes		3,278
Occupational and other state licenses:		
Bossierparish Parish		88,323
City of DeRidder		350,431
Town of Merryville		46,388
Fishing, hunting, and trapping licenses		14,381
State revenue sharing		657,889
Tax notices, etc.		15,895
Fire protection assessment (Act 145 of 1987)		18,715
Gaming licenses (miscrow)		100,825
Sales tax:		
City of DeRidder		3,771,715
Bossierparish Parish School Board		8,678,185
Bossierparish Parish Police Jury		2,844,402
Town of Merryville		187,469
Sheriff		831,343
Bank taxes		37,252
Protected taxes		36,758
Tax sale redemptions		37,323
Louisiana tax commission assessment fee		3,072
Transfer from general fund		1,508
		<u>1,508</u>
Total collections	\$	30,317,374
Total	\$	30,478,932

(Continued)

## Statement B

BOSSHOGARD PARISH SHERIFF'S TAX COLLECTION AGENCY FUND  
 Bossier, Louisiana

Statement of Collections, Distributions,  
 and Unsettled Balances  
 For the Year July 1, 1997 to June 30, 1998

DISTRIBUTIONS

Louisiana Department of Wildlife and Fisheries	\$ 101,844
Louisiana Department of Agriculture and Forestry	38,508
Louisiana Tax Commission	1,096
Bossiergard Parish:	
Police Jury	4,508,845
School Board	31,094,977
waterworks districts	218,709
Library	788,723
Sheriff	1,554,477
Assessor	228,645
Clerk of Court	424
Fire districts	288,015
Sales tax audit fees	103,237
Fernco funds	334,958
Town of Merryville	233,773
City of Bossier	4,888,432
Refunds	<u>40,833</u>
Total	<u>\$28,875,776</u>

UNSETTLED BALANCES AT JUNE 30, 1998  
DUE TO TAXING BOARDS AND OTHERS

\$ 185,245

(Continued)

BERNARD PARISH SHERIFF'S TAX COLLECTOR ASSET FUND  
Bossier, Louisiana

Notes to the Financial Statements  
For the Year July 1, 1997 through June 30, 1998

1. SUMMARY OF ACCOUNTING POLICIES

As provided by Article V, Section 37 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 sales taxes and occupational licenses, state revenue sharing funds, sealing, hunting, and trapping licenses, and fines, costs, and bond forfeitures imposed by the district court.

Louisiana Revised Statute 24:917(D) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying statements reflect the financial activity of the sheriff relating only to his responsibility as ex-officio parish tax collector. Amounts included in these statements of assets and liabilities arising out of cash transactions and collections, distributions and unsettled balances are also included in the sheriff's annual general purpose financial statements.

The accounts of the parish 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 statements of assets and liabilities arising out of cash transactions and collections, distributions and unsettled balances have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.



BOCAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND  
 DeRidder, Louisiana

Notes to the Financial Statements  
 For the Year July 1, 1997 through June 30, 1998

2. STATE REVENUE SHARING FUNDS

There were no excess revenue sharing funds. The revenue sharing funds provided by Act 743 of 1990 were distributed as follows:

Bocaregard Parish:	
Police Jury	\$ 124,438
School Board	293,500
Assessor	24,143
Sheriff:	
Law Enforcement District - Includes Commission	153,229
Library	51,515
Pension Funds	18,993
Total	<u>\$ 868,818</u>

3. UNSETTLED BALANCES AT JUNE 30, 1998

Due to Louisiana Wildlife and Fisheries Commission	\$ 296
Due to Louisiana Forestry Commission	41
Due to Bocaregard Parish Police Jury	6,852
Due to Bocaregard Parish School Board	18,373
Due to Bocaregard Parish Metairie District	178
Due to Bocaregard Parish Library	1,491
Due to Bocaregard Parish Sheriff	3,818
Due to Bocaregard Parish Assessor	388
Due to Bocaregard Parish Fire District	901
Due to City of DeRidder	503
Hunting and fishing encrow	7,218
Protested taxes encrow	151,843
Redemptions not distributed	28
Due to general fund	<u>2,988</u>
Total	<u>\$ 385,245</u>

BERNARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND  
DeRidder, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended June 30, 1988

Prior Audit Findings

The follow-up and corrective action taken on all prior audit findings is presented in the summary schedule of prior audit findings (Schedule 1).

Schedule I

BERNARD PARISE SHERIFF'S TAX COLLECTOR AGENCY FUND  
Bossier, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1999

Audit Finding No. 1

Initial occurrence - June 30, 1997

Finding -

It was noted in our audit that there were credits on the accounts receivable aging report. The credits generally arise from mistakes or overpayments made by the taxpayers when filing their sales tax returns. At present these credits are applied to future taxes owed by the taxpayer. Occasional filers and taxpayers going out of business may have to wait to get credit for their overpayment or in some instances may not get the credit at all.

Corrective action taken - Yes

# John A. Windham, CPA

*A Professional Corporation*

1628 North Pine St.  
Bossier, LA 70604  
Tel. (337) 462-3211  
Fax. (337) 462-9949

John A. Windham, CPA

**REPORT ON COMPLIANCE AND INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE STATEMENT  
OF ASSETS AND LIABILITIES ARISING OUT OF CASH TRANSACTIONS  
AND THE STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND  
UNSETTLED BALANCES PERFORMED IN ACCORDANCE WITH  
"GOVERNMENT AUDITING STANDARDS"**

Mr. Bolivar Bishop  
Bossierparish Parish Sheriff and  
Ex-Officio Tax Collector  
Bossier, Louisiana

I have audited the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances of the Bossierparish Parish Sheriff's Tax Collector Agency Fund as of and for the year ended June 30, 1998, and have issued my report thereon dated September 9, 1998. I conducted my 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 statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances of the Bossierparish Parish Sheriff's Tax Collector Agency Fund are free of material misstatement, I 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 the statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered the Bossierparish Parish Sheriff's Tax Collector Agency Fund's internal control structure over financial reporting in order

Mr. Holliver Bishop  
Beauregard Parish Sheriff and  
Ex-Officio Tax Collector  
DeBidder, Louisiana  
Page 2

to determine my auditing procedures for the purpose of expressing my opinion on the statements and not to provide assurance on the internal control over financial reporting. My 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 statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

*John A. Winkler, CPA*

DeBidder, Louisiana  
September 8, 1990