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INDEPENDENT AUDITORS' REPORT

The Honorable Irvin F. Single, Jr.
Plaquemine Parish Sheriff as
Ex-officio Tax Collector
Fedora-A-La-Mache, Louisiana

We have audited the accompanying statement of assets and liabilities and the statement of collections, distributions, and unassessed balances of the Tax Collector Fund (Agency Fund) of the Plaquemine Parish Sheriff as of and for the year ended June 30, 1998. These financial statements are the responsibility of the Plaquemine Parish Sheriff as Ex-officio Tax Collector. Our responsibility is to express an opinion on these financial statements 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying statements present information only on the Tax Collector Fund (Agency Fund). Further, the accompanying statements have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the assets and liabilities and the collections, distributions, and unassessed balances of the Tax Collector Fund of the Plaquemine Parish Sheriff as of and for the year ended June 30, 1998, on the basis of accounting described in Note 1.

IN WITNESS WHEREOF,
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
REGISTERED PUBLIC ACCOUNTANTS

In accordance with Programmed Auditing Standards, we have also issued a report dated October 23, 1998 on our consideration of the Tax Collector Fund of the Rapides Parish Sheriff's (collective control) over financial reporting and our tests of its compliance with various provisions of laws, regulations, contracts and grants.

Kolder, Champagne, Slawen & Rainey, LLC

Certified Public Accountants

Lafayette, Louisiana
October 23, 1998

FINANCIAL STATEMENTS

PLANNED PARISH GROUP
Feche-a-La-Belle, Louisiana
Tax Collected Agency Fund

Statement of Assets and Liabilities
June 30, 1958

ASSETS	
Cash	<u>667,731</u>
LIABILITIES	
Due to taxing bodies and others	<u>667,731</u>

The accompanying notes are an integral part of this statement.

PLAQUEMINE PARISH GOVERNMENT
Police & Levee, Louisiana
Tax Collector Agency Fund

Statement of Collections, Distributions, and Unsettled Balances
Year Ended June 30, 1958

Unsettled balances at July 1, 1957	\$ 89,820
Collections:	
Ad valorem taxes	22,898,871
State revenue sharing	529,389
Wildlife refuge revenue sharing	150,868
Sporting licenses	268,779
Parish licenses	485,819
Interest on -	
Taxes paid under protest	508
Taxes	53,318
Other	1,128
Refunds and redemptions	68,803
Tax notices, etc.	11,015
Total collections	<u>24,398,028</u>
 Total	 <u>25,025,267</u>
 Distributions:	
Louisiana Department of Wildlife and Fisheries	718,848
Louisiana Tax Commission	18,985
Plaquemine Parish -	
Council	8,524,436
School Board	4,784,186
Sheriff	2,188,081
Hospital	1,128,125
Assessment district	517,487
Refunds and redemptions	48,481
Prisonal loans	4,857
Parish debts	625,288
Total distributions	<u>25,558,226</u>
Unsettled balances at June 30, 1958	\$ 47,041

The accompanying notes are an integral part of this statement.

WALSHAMINE PARISH SHERIFF
Pointe-A-la-Pahe, Louisiana
Notes to Financial Statements

113 Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1878, the Sheriff in the ex-officio tax collector of the parish and is responsible for the collection and distribution of all values property taxes, state revenue sharing funds, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:207(B) 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 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 unapplied 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.

114 Interest-bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank designated in the parish where the funds are collected. As June 30, 2018, the Sheriff has interest-bearing deposits totaling \$47,791 (book balances). These deposit balances of \$47,791 (book balances), representing uncollected tax collections, are fully insured through Federal Deposit Insurance and securities pledged by the depository bank.

115 State Revenue Sharing Funds

The revenue sharing funds provided by Act 1452 of 1987 were distributed as follows:

Walshamine Parish:	
Council	\$144,881
School Board	100,872
Law Enforcement District	228,281
Emergency District	9,000
Hospital	26,079
Parish Funds	22,000
Total	\$537,913

PLAQUEMINE PARISH SHERIFF
Pointe-A-La-Pêche, Louisiana
Notes to Financial Statements (continued)

14) Unsettled Balances

The unsettled balances at June 30, 1998 of \$47,731 consist of the following:

Frosted taxes	\$35,249
Sparring licenses	12,593
Interest earned	15,854
Tax refunds, etc.	<u>2,815</u>
Total	\$47,731

INTERNAL CONTROL AND COMPLIANCE

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

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The Honorable Irvin F. Single, Jr.
Piquemine Parish Sheriff as
Ex-Officio Tax Collector
Point-A-la-Pêche, Louisiana

We have audited the tax collector trust (agency trust) financial statements of the Piquemine Parish Sheriff as of and for the year ended June 30, 1998, and have issued our report thereon dated October 21, 1998. Our report states that the statement of assets and liabilities and the statement of cash receipts, distributions, and unassigned balances have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 Piquemine Parish Sheriff's 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 those 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. However, we noted a certain immaterial instance of noncompliance that we have reported to Management of Piquemine Parish Sheriff in a separate letter dated October 21, 1998.

REPORT OF
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Plaquemine Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters drawing to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Plaquemine Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted is described in the accompanying schedule of prior and current audit findings and management's corrective action plan as item 98-1.

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 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described as item 98-1 in the schedule of prior and current audit findings and management's corrective action plan is a material weakness.

This report is intended for the information of the management. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Bahopetro, Louisiana
October 25, 1998

PLAQUEMINE PARISH SHERIFF
PLAQUEMINE, LOUISIANA

Schedule of Prior and Current Audit Findings and
Management's Corrective Action Plan

Year Ended June 30, 1998

1. Prior Year Findings

Compliance

There were no instances of noncompliance at June 30, 1997.

Internal Control Over Financial Reporting

Item #1 - Inadequate Segregation of Accounting Functions

Findings:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Status:

Unresolved. See item #6-1.

Management Letter Items

Item #1 - PROPERTY TAXES

Findings:

Property taxes should be settled within the first ten days of the month following the month of collection in accordance with Louisiana Revised Statute 47:1040.

Status:

Unresolved. See item #6-2

MAJESTIC STATE SHERIFF
Baton Rouge, Louisiana

Schedule of Prior and Current Audit Findings and
Management's Corrective Action Plan (Continued)

Year Ended June 30, 1988

II. Current Year Findings and Management's Corrective Action Plan:

Internal Control Over Financial Reporting

Item 88.1 - Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Management's Corrective Action Plan:

Management has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.

MANAGEMENT LEADY ITEMS

Item 88.2 - Property Taxes

Finding:

Property taxes should be mailed within the first ten days of the month following the month of collection in accordance with Louisiana Revised Statute 47:2282.

Management's Corrective Action Plan:

The situation has occurred because of the workload placed on one individual who handles these matters. We will increase our efforts to avoid this situation in the future.