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**AVOUELLES PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
Barkoville, Louisiana**

Financial Report

Year Ended June 30, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the media, as requested, only and other appropriate public officials. The report is available for public inspection at the Baton Rouge, Louisiana Legislative Auditor's office, where appropriate, at the office of the parish clerk of court.

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INDEPENDENT AUDITORS' REPORT

The Honorable Bill Bell
Averyelles Parish Sheriff as
Ex-Officio Tax Collector
Morganville, Louisiana

We have audited the accompanying statement of the collections, distributions, and uncollected balances of the Tax Collector Fund (agency fund) of the Averyelles Parish Sheriff for the year ended June 30, 1998 as listed in the table of contents. This financial statement is the responsibility of the Averyelles Parish Sheriff as Ex-Officio 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. These 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the accompanying financial statement of collections, distributions, and uncollected balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. Further, the accompanying statement presents only the Tax Collector Fund (agency fund) and is not intended to present fairly the financial position and results of operations of the Averyelles Parish Sheriff, in conformity with generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material aspects, the collections, distributions, and uncollected balances of the Tax Collector Fund of the Averyelles 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 a report dated September 11, 1998 on our consideration of the Averyelles Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
September 11, 1998

FINANCIAL STATEMENT

AVOUELLES PARISH SHERIFF
Madisonville, Louisiana
Tax Collector Agency Fund

Statement of Collections, Distributions, and Unaudited Balances
Year Ended June 30, 1998

Unaudited balances, July 1, 1997	<u>\$ 405,518</u>
Collections:	
Ad valorem taxes	3,977,718
Advance taxes	1,679
Angling, hunting, and trapping licenses	168,890
Interest on-	
Interim-bonding deposits	18,613
Delinquent taxes	2,350
Taxes paid under protest held in escrow	18,700
Advance taxes	308
Parish license	113,678
State vehicle titling	883,960
Redemptions	18,694
Tax notices, etc.	8,565
Total collections	<u>5,286,186</u>
Total	<u>5,691,704</u>
Distributions:	
Accepted in Parish -	
Police Jury	1,117,798
School Board	1,886,874
Assessor	841,278
Sheriff	561,861
Hospital Service (District No. 1)	66,949
Southeast Avoyelles Water District	11,879
Ward I Fire District	19,133
Fire Protection District No. 2	216,553
Gravel Drainage District	11,806
Red River Waterway District Treasurer	231,383
Levee District Treasurer	176,863
Louisiana Poultry Commission	12,715
Louisiana Department of Wildlife and Fisheries	131,580
Louisiana Tax Commission	2,886
Advance taxes	19,818
Prison funds	121,842
Redemptions	18,694
Refunds	12,860
Total distributions	<u>5,285,728</u>
Unaudited balances at June 30, 1998	<u>\$ 148,176</u>

The accompanying notes are an integral part of this statement.

AVOUELLES PARISH SHERIFF
Monroe, 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 all various property taxes, state revenues during fiscal and operating periods.

Louisiana Revised Statute 24:211 (R.S.) requires that the accounts of such tax collector be audited annually. Accordingly, the accompanying financial 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 uncollected 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 (bank balances) totaling \$146,348 representing uncollected collections. Deposit balances (bank balances) at June 30, 1998 of \$140,812 are fully secured through federal deposit insurance and securities pledged by the bank.

(3) State Revenue Sharing Funds

The revenue sharing funds received during the year were allocated among the taxing bodies as follows:

Avoyelles Parish:	
Police Jury	\$241,534
School Board	235,955
Sheriff	114,138
Tax Assessor	191,826
Hospital Service District No. 1	18,408
Red River, Andalousia, and Bayou Boeuf Levee District	33,437
Red River Waterway District	53,589
Fire District No. 2	78,241
Louisiana Forestry Commission	939
Parsons Fund	<u>13,290</u>
Total	<u>\$883,167</u>

AVOUILLES PARISH SHERIFF
Monroeville, Louisiana
Notes to Financial Statement (Continued)

(4) **Unaudited Balances**

The unaudited balances at June 30, 1998 consist of the following:

Taxes, Costs and Interest Paid Under Protest -

\$261,098 of taxes, costs and interest paid under protest and interest earned to date of \$28,235 on the investment of these funds. These funds are held pending resolution of the protest. \$279,333

Taxes Paid in Advance -

\$2,700 of taxes for 1998 which were paid in advance and interest earned to date of \$1,190 on the investment of these funds. 3,892

Payment in Lieu of Taxes -

\$19,624 payments in lieu of taxes collected 19,624

Parish Licenses -

1998 parish license fees collected but not yet recorded. 25,662

Interest -

\$517 of interest earned to date on the investment earned on the investment of taxes. ____ 517

Total unaudited balances, June 30, 1998 \$348,189

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER INFORMATION**

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**INDEPENDENT AUDITORS' 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 Bill Bell
Arcyelles Parish Sheriff
En-Office Tax Collector
Marksville, Louisiana

We have audited the statement of collections, distributions, and unsettled balances of the Arcyelles Parish Sheriff's Tax Collector Fund Agency fund as a fund for the year ended June 30, 1998, and have issued our report thereon dated September 11, 1998. In our report, our opinion states the statement of collections, distributions, and unsettled balances of the Tax Collector Fund of the Arcyelles Parish Sheriff for the year ended June 30, 1998 has 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 Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance:

As part of obtaining reasonable assurance about whether the Arcyelles Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, 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, we considered the Arcyelles 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 coming 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 Arcyelles Parish Sheriff's ability to record, process, summarize and report financial data and losses of management in the financial statements. The reportable condition is described below.

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.

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

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 structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, the reportable condition described above is considered to be a material weakness.

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

Kelley, Champagne, Strain & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
September 11, 1998

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Schedule of Findings and Questioned Costs
Year Ended June 30, 1998

1998-1 Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

AVOUELLES PARISH SHERIFF
Mandeville, Louisiana

Prior Year Audit Finding
Year Ended June 30, 1998

During the audit of the statement of the collections, distributions, and uncollected balances of the Tax Collector Fund for the year ended June 30, 1997, one internal control finding was noted. The following indicates the June 30, 1997 finding and the status as of June 30, 1998.

Finding Status as June 30, 1998

Section I: Internal Control and Compliance Material to the Financial Statements

1997-1	The Sheriff did not have adequate segregation of functions within the accounting system.	This finding is again mentioned as 98-1 on the Corrective Action Plan.
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Section II: Internal Control and Compliance Material to Federal Awards

Not applicable

Section III: Management Letter

There were no management letter comments issued with the June 30, 1997 report.

AVOUELLES PARISH SHREFF
Marksville, Louisiana

Management's Corrective Action Plan
Year Ended June 30, 1998

- 58-1 Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.