

TANGIPAROA PARISH TAX COLLECTOR
Acute, Louisiana

Financial Statement
July 1, 1956 through June 30, 1957

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Release Date: SEP 26 1958

TANGIPAHOLA PARISH TAX COLLECTOR
Ariette, Louisiana

Financial Statement
July 1, 1996 through June 30, 1997

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Institute of Certified Public
Accountants of Louisiana (ICPA)**INDEPENDENT AUDITORS' REPORT**

Honorable J. Edward Layrion
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
Amite, Louisiana

We have audited the accompanying statement of changes in assets and liabilities of the Tangipahoa Parish Tax Collector Agency Fund for the period from July 1, 1996 through June 30, 1997. These financial statements are the responsibility of the Tangipahoa Parish Tax Collector Agency Fund's management. 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 the standards applicable to financial audits contained in Governmental 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the changes in assets and liabilities of the Tangipahoa Parish Tax Collector Agency Fund for the period from July 1, 1996 through June 30, 1997 in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated October 30, 1997, on our examination of the Tangipahoa Parish Tax Collector Agency Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

As discussed in Note 1, the Tangipahoa Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Tangipahoa Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Accordingly, the accompanying financial statements are not intended to and do not present the financial position and results of operations of the Tangipahoa Parish Sheriff.

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Honorable J. Edward Layman
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
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An audit was performed for the purpose of forming an opinion on the Tangipahoa Parish Tax Collector Agency Fund, taken as a whole. The accompanying financial information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Tangipahoa Parish Tax Collector Agency Fund. Such information has been subjected to the procedures applied in the examination of the statement of changes in assets and liabilities and, in our opinion, is fairly stated in all material respects in relation to the financial statements of the Tangipahoa Parish Tax Collector Agency Fund.


Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

October 30, 1997

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American Institute of Certified
Public Accountants (AICPA)**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 ACCOUNTING STANDARDS**

Honorable J. Edward Harrison
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
Amite, Louisiana

We have audited the statement of changes in assets and liabilities of the Tangipahoa Parish Tax Collector Agency Fund for the period from July 1, 1996 to June 30, 1997, and have issued our report thereon dated October 10, 1997. 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 Tangipahoa Parish Tax Collector Agency Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance 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 non-compliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of non-compliance that we have reported to management of the Tangipahoa Parish Tax Collector Agency Fund in a letter dated October 10, 1997.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Tangipahoa Parish Tax Collector Agency Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and call to particular attention on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all weaknesses 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 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 material weaknesses in the internal control over financial reporting and its operation that we consider to be material weaknesses.

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Honorable J. Edward Lagimodiere
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
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This report is intended for the information of management, and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


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A Professional Accounting Corporation

October 18, 1997

TANGIPAHOLA PARISH TAX COLLECTOR
Amite, Louisiana

Statement A

Statement of Changes in Assets and Liabilities
July 1, 1996 through June 30, 1997

	<u>Balance</u> 07/01/96	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> 06/30/97
Assets:				
Cash	\$ 93,850	\$ 16,390,834	\$ 16,196,969	\$ 118,855
Receivables	8,374	347	-	8,722
	<u>\$ 102,425</u>	<u>\$ 16,391,321</u>	<u>\$ 16,196,969</u>	<u>\$ 126,677</u>
Liabilities:				
Due to Taxing Bodies & Others	\$ 102,425	\$ 16,391,321	\$ 16,196,969	\$ 126,677

The accompanying notes are an integral part of these statements.

TANGIPAHOLA PARISH TAX COLLECTOR

Amite, Louisiana

Notes to the Financial Statement

July 1, 1996 through June 30, 1997

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, sales and use taxes, parish occupational licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects the Sheriff's fiduciary responsibility as an ex-officio tax collector. Amounts included in this report are included in the Sheriff's annual component unit financial statements. The Tax Collector Fund is an agency fund of the Sheriff's component unit financial statements.

The basis of accounting for an Agency Fund is the modified accrual basis. The income statement focus is extended, since the fund is not involved with the performance of governmental services.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such laws, and unsettled balances due various taxing bodies and others. The Tax Collector Fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

2. DEPOSIT FUNDS

At June 30, 1997, the tax collector has cash and cash equivalents (bank balances) totaling \$118,915 consisting of interest-bearing demand deposits. These funds are included as part of the total deposits of \$ 2,591,605 of the Tangipahola Parish Sheriff's Office at June 30, 1997, and consist of the following:

Demand Deposits	\$ 221,908
Interest-Bearing Demand Deposits	<u>1,369,697</u>
- Total	<u>\$ 2,591,605</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the sheriff has \$2,591,605 in deposits (pledged bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$8,085,880 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 2).

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advance and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to re-deposit funds upon demand.

TANGIPARICA PARISH TAX COLLECTOR

Amite, Louisiana

Notes to the Financial Statements

(Continued)

July 1, 1996 through June 30, 1997

3. AD VALOREM TAXES

Ad Valorem taxes are recorded in the year the taxes are due and payable. Ad Valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

4. REVENUE SHARING FUNDS

The revenue sharing funds were distributed as follows:

Tangiparica Parish:	
Parish Council	\$ 387,551
School Board	136,458
Assessor	196,989
Drainage District	189,450
Fire Protection District	225,980
Library	165,163
Health Unit	136,458
Port Commission	54,359
Pension Funds	37,153
Sherriff	
Law Enforcement District	347,843
Commission	268,699
Total	\$ 1,844,882

5. TAXES PAID UNDER PROTEST

At June 30, 1997, protested taxes totaled \$90.

TANGIPAHOLA PARISH TAX COLLECTOR

Ambro, Louisiana

Notes to the Financial Statement

(Continued)

July 1, 1996 through June 30, 1997

6. LITIGATION

The Tangipahola Parish Sheriff is involved in several lawsuits. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not involve a liability to the Tangipahola Parish Tax Collector's office.

TANGIPAHOLA PARISH TAX COLLECTOR
Acite, Louisiana

Statement B

Statement of Collections, Settlements, and Cash Balances
 July 1, 1996 through June 30, 1997

Cash Balances at July 1, 1996:

 Due to Taxing Bodies and Others \$ 182,427

Collections:

Ad Valorem Taxes	\$ 13,404,635	
Price Year Taxes	134,949	
Clerk of Court	4,410	
Angling, Hunting, and Trapping Licenses	247,189	
Parish Licenses	388,523	
Interest on Delinquent Taxes	88,287	
State Revenue Sharing (Nole 4)	1,944,882	
Flood / Flood Tax	162,085	
Tax Notices, Costs, Etc	122,576	
Refunds and Redemptions	218,398	
Interest Earned on Interest Bearing Accounts	38,600	
Auto Dealer's Escrow	38,575	
Louisiana Tax Commission	4,100	
Total Collections	16,789,231	16,789,231

Settlements:

Louisiana Department of Wildlife and Fisheries	213,039	
Louisiana Forestry Commission	18,963	
Tangipahola Parish:		
Parish Council	2,000,345	
School Board	3,853,639	
ShoRT	3,767,229	
Assessor	918,660	
Tourist Commission	152,735	
Clerk of Court	4,410	
Beverage Districts	328,988	
Recreation District	909,112	
Fire Protection District	1,568,389	
Library	1,025,181	
Health Clinic	632,334	
Port Commission	323,490	
Human Resources Development District	50,827	
Florida Parish Juvenile District	468,319	
Refunds and Redemptions	218,398	
Parish Funds	406,939	
Auto Dealer's Escrow	308	
Louisiana Tax Commission	4,111	
Total Settlements	16,258,905	16,258,905

Cash Balances at June 30, 1997:

 Due to Taxing Bodies and Others \$ 126,477

The accompanying notes are an integral part of these statements.

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MANAGEMENT LETTER

October 18, 1997

Honorable J. Edward Layton
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
Avon, Louisiana 70421

We have audited the financial statements of both the Tangipahoa Parish Sheriff's Office and the Tangipahoa Parish Tax Collector for the year ended June 30, 1997 and have issued our reports thereon dated October 18, 1997. In planning and performing our audits, we considered the internal control structures of the Tangipahoa Parish Sheriff's Office and the Tangipahoa Parish Tax Collector in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control structure. However, we noted certain weaknesses in the internal control structure and certain matters of compliance to applicable laws and regulations that, if corrected, could improve the ability of management of the Tangipahoa Parish Sheriff's Office and the Tangipahoa Parish Tax Collector to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The format below has "Prior-Year Audit Recommendations" followed by "Management Response to Prior-Year Audit Recommendations," "Current-Year Findings and Recommendations," and "Management's Response to Current-Year Recommendations."

I. CASH COLLECTIONS / ACCOUNTING - TAX COLLECTOR

A. Bank Reconciliations/Controls for Disbursement of Funds

Prior-Year Audit Recommendations:

We noted in the prior fiscal year that bank reconciliations of the "Tax Collector" accounts were completed on a timely basis. However, we recommended that the reconciliation format be expanded to show categories of receipts and disbursements. Categories of receipts would be items such as " Taxes & Interest", "Notes", "Cash", etc. Since the tax collector is now disbursing funds by month-end, this would aid in identifying on a timely basis any undistributed funds at month-end. This is also needed as a control on financial reporting by computer. If receipts are matched to disbursements by bank reconciliation, the likelihood of funds not being recorded or disbursed is decreased. In addition, the reconciliation procedure can be streamlined by using a programmed spreadsheet for reconciliations.

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Honorable J. Edward Layman
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
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Management's Response to Prior-Year Recommendations: Management had indicated that detail would be increased on bank reconciliations to show the category of funds. In order to identify and correctly disburse receipts of the "Taxex Other" account (Prior Year Taxes, Occupational Licenses, Revenue Sharing Funds), the manual ledger is now input into a separate general ledger program. The general ledger format includes a lead schedule matching revenues and disbursements of taxing districts to properly identify and insure that funds are disbursed correctly.

Current-Year Findings and Recommendations:

We noted that the client completes bank reconciliations on a timely basis, but still does not list categories of receipts and disbursements on bank reconciliations. Completing a separate general ledger for the "Taxex Other" program, as noted above, provides the necessary check to insure that funds are disbursed to the correct district or taxing agency. The approach currently applied in the other major account, the "Current Taxes" account, is to disburse all funds as listed on computer printouts of collections received. This method generally results in timely and efficient disbursement of funds. However, considerable time was required at fiscal year end to insure that all funds received were disbursed. We recommended that summary totals for the "Current Taxes" account also be input into a separate general ledger program and categories of receipts be reconciled on a monthly basis. The general ledger cash control account could then be reconciled to existing bank reconciliations on a current basis, and management can more closely monitor the accuracy of funds disbursed.

Management's Response to Current Year Recommendations: We will begin inputting receipts and disbursement totals into a separate general ledger program for the "Current Taxes" account.

B. Software/Programming for "Taxex Other" Account

Prior-Year Audit Recommendations & Response by Management:

For the past three years, we have recommended implementation of the proposed programming changes necessary to record all collections of the "Taxex Other" account. Although implementation was planned by management, the changes were not implemented.

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Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
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Current-Year Findings and Recommendations:

We recommend that the Tangipahoa Parish Tax Collector take immediate steps to implement programming changes for recording collection of receipts in the "Taxed Other" account. As with the "Current Taxes" account, run-in computer, this will permit timely matching of receipts and disbursements to taxing agencies and districts, and timely identification of errors and determining the disposition of any uncollected funds.

Management's Response to Prior-Year Recommendations: We have given the programmer a final deadline on implementing the required programming changes. If the required programming is not completed, we will take whatever action is necessary.

C. Disbursement of "Non-Interest"

Current-Year Findings and Recommendations:

For the fiscal year ending June 30, 1977, we noted that accumulated interest on various tax collector's accounts was disbursed correctly, but checks were not issued until June 30, 1977. In order to insure that funds are disbursed in a timely manner, we recommend that accumulated interest in bank accounts be disbursed on a monthly basis.

Management's Response to Current Year Recommendations: We will implement this change in the following fiscal year, since programming changes will be required. However, we will issue accumulated interest checks for the current fiscal year on March 31, 1978, when the major part of current tax collections have been disbursed, and also immediately following the close-out of the "Current Taxes" account.

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Honorable J. Edward Layton
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
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II. CASH COLLECTIONS / ACCOUNTING - TANGIPAHOA PARISH SHERIFF'S OFFICE

A. Prisoner Asset Account

Prior-Year Audit Recommendations

During the review of internal controls for prisoner assets and inmate council accounts, we noted that monthly bank reconciliations and corresponding ledgers were not maintained on a timely basis. In addition, a monthly reconciliation procedure had not been implemented for the prisoner asset accounting program. The reconciliation for the prisoner asset accounting program should begin with a beginning balance of all prisoner accounts, add/subtract all receipts and disbursements for prisoner accounts for the month, and list to the month-end prisoner transaction listing. In addition, it will be necessary to use all "commissary checks" as source documentation for disbursements for prisoners. It was recommended that bank reconciliations be completed on a timely basis, monthly accounting ledgers be maintained, and the prisoner asset program be reconciled on a monthly basis.

Management's Response to Prior-Year Recommendations: For the fiscal year ending June 30, 1987, management of the Tangipahoa Parish Sheriff's Office completed bank reconciliations on a timely basis, commissary checks were used, and the prisoner asset program was reconciled on a periodic basis.

Current-Year Findings and Recommendations:

We noted that the general operation and control over the Prisoner Asset program has been improved. However, we continue to recommend that the prisoner account program be reconciled on a monthly basis. In addition, we recommend the following:

- 1) Balance and foot receipts recorded in the Prisoner Asset Program to receipts recorded in the monthly bank reconciliation.
- 2) Modify the monthly bank reconciliation form to include the categories of receipts and disbursements included in the prisoner account program. This will facilitate reconciling categories of receipts and disbursements recorded in the prisoner asset program, to the monthly bank reconciliation. As reference, the format for the prisoner asset program, records activity in the following categories:

Beginning Account Balance Report	00000
Credits to Prisoner Accounts:	
Total Federal Deposits	00000
Total Other Cash Received	00000
Total Other Credits	00000
Voids	00000
Refunds	00000

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Honorable J. Edward Layman
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
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Debits on Prisoner Accounts:	
Purchases	XXXXX
Medical	XXXXX
Other Checks Issued	XXXXX
Ending Account Balance Report	XXXXX

As many as possible of the above categories should be reconciled to the monthly bank reconciliations.

Management's Response to Current Year Recommendations:

Management's Response to Current Year Recommendations: Management of the Tangipahoa Sheriff's Office will reconcile the prisoner's asset program on a monthly basis, reversing classes of transactions back to the monthly bank reconciliations.

B. Fixed Asset Management Program

Prior-Year Audit Recommendations:

In prior fiscal years, we had recommended the following:

- Establish a centralized location for receipt of fixed asset purchases so that assets can be properly tagged and issued to correct employees.
- Establish a written policy and notify supervisory personnel of their responsibility to maintain control lists of their assets, and to report any change in asset disposition.
- Maintain a file of copies of all invoices for asset additions for the month and a separate file for any disposal or deletions.
- Reconcile, on a monthly basis, capital expenditure accounts in the general ledger system to additions and deletions in the fixed asset management system.

Management's Response to Prior-Year Recommendations: Management had indicated that they would comply in each of the above recommendations.

Current-Year Findings and Recommendations:

Fixed asset purchases are not being reconciled on a timely basis to general ledger expenditure control accounts. During the financial audit, the fixed asset management supervisor reported program problems and noted that part of the fixed asset input had been lost. In addition, it did not appear that a policy had been implemented requiring department supervisors to immediately notify the fixed asset management supervisor of any changes

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Professional Accounting Corporation

Honorable J. Edward Layman
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
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in asset disposition. Our recommendations are the same as for the prior year. However, we also recommend a monthly report be submitted to the Tangipahoa Parish Sheriff, summarizing compliance to each of the above recommendations.

Management's Response to Current-Year Recommendations: We will review the overall operation of the fixed asset management system, and comply to each of the above recommendations. We will also require monthly reports from the fixed asset management supervisor, as recommended.

C. Payroll

Prior-Year Audit Recommendations:

We noted for the fiscal year ending June 30, 1990, that a printer was not available for accumulated vacation time. Alternative audit procedures were required to calculate the amount for vacation leave. The same condition has existed since the above date. We recommended that the record of accumulated leave be updated, printed on a monthly basis, and a hard copy be kept on file.

Management's Response to Prior-Year Recommendations: Management was able to calculate accumulated leave time, but this information is generally not available at month-end.

Current-Year Findings and Recommendations:

Recommendation remains the same for the prior year. If current software will not produce the required lists, software should be replaced or updated. Although the list was developed for the fiscal year-end, this information should be available in a format that insures that employer records are updated on a timely basis.

Management's Response to Current-Year Recommendations: We will immediately make the changes necessary to maintain current records on employee leave.

D. Prisoner Billings

Prior-Year Audit Recommendations:

For prior fiscal years, considerable audit time was required to organize and properly review prisoner billings to other governmental agencies. Problems were noted in calculating the correct amount due, the timeliness of billings, and follow-up on unpaid bills. We recommended that management immediately review this problem, and implement procedures to insure that the accurate billings are sent out as required, and that old billings are received on a monthly basis.

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Honorable J. Edward Laprise
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
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Management's Response to Prior-Year Recommendations: Management noted that this was a problem that the Tangipahoa Parish Sheriff's Office was to address. Plans were to reassign responsibility for prisoner billings and monitor billings on a monthly basis.

Current-Year Findings and Recommendations: There was significant improvement in recording prisoner billings and follow-up on unpaid billings. However, because of the significance of this category, we recommend that management continue to closely monitor prisoner billings.

Management's Response to Current-Year Recommendations: We will comply with the above recommendation.

It has been our pleasure to perform this financial audit for you. We will be glad to meet with you in trying to provide assistance in implementing the above recommendations.

Respectfully submitted,



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation