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Release Date OCT 2 1 1998

**VERNON R  
COON**  
LEGISLATIVE AUDITOR

STATE OF LOUISIANA  
OFFICE OF THE COMPTROLLER  
GENERAL

**ACADIA PARISH SHERIFF**  
**(An Ex-Officio Parish Tax Collector)**  
**Crowley, Louisiana**

**Financial Statements With**  
**Independent Auditor's Report**  
**As of and for the Year Ended**  
**June 30, 1998**

ACADIA PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Creswell, Louisiana

Financial Statements With  
Independent Auditor's Report  
As of and for the Year Ended June 30, 1998

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## Independent Auditor's Report

**HONORABLE KENNETH GOSS  
ACADIA PARISH SHERIFF AND  
EX-OFFICIO PARISH TAX COLLECTOR**  
Covely, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff as of June 30, 1998, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Acadia Parish Sheriff's management. My responsibility is to express an opinion on these financial statements 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 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. I believe that my audit provides a reasonable basis for my opinion.

As described in note 1, the Acadia Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Acadia Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Further, the accompanying financial statements have been prepared on the basis of cash receipts and disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles.

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OF ACCOUNTANTS  
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OF ACCOUNTANTS  
P.O. BOX 93480 NEW ORLEANS  
LOUISIANA 70109-0480  
PHONE 504.586.4100**

Acadia Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Crowley, Louisiana  
Independent Auditor's Report,  
June 30, 1998

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Acadia Parish Sheriff as of June 30, 1998, and the collections and distributions for the year then ended, on the basis of accounting as described in note 1.

In accordance with Government Auditing Standards, I have also issued reports dated October 5, 1998, on the Acadia Parish Sheriff's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control over financial reporting.



West Monroe, Louisiana  
October 5, 1998

## FINANCIAL STATEMENTS

ACADIA PARISH SHERIFF  
Cresley, Louisiana  
TAX COLLECTOR AGENCY FUND

Statement of Assets and Liabilities  
Arising from Cash Transactions  
June 30, 1998

**ASSETS**

Cash

\$236,265**LIABILITIES**

Due to taxing bodies and others

\$236,265

The accompanying notes are an integral part of this statement.

ACADIA PARISH SHERIFF  
Cresley, Louisiana  
TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions,  
and Unsettled Balances  
For the Year Ended June 30, 1998

|  |                   |
|--|-------------------|
| <b>UNSETTLED BALANCES, JUNE 30, 1997</b>       | <u>8514,617</u>   |
| <b>COLLECTIONS</b>                             |                   |
| Ad valorem taxes:                              |                   |
| Current year                                   | 9,463,123         |
| Prior year                                     | 12,016            |
| Ad valorem taxes paid under protest            | 89,660            |
| State Revenue Sharing                          | 1,396,771         |
| Sportsman License                              | 153,150           |
| Parish Licenses                                | 190,789           |
| Interest on:                                   |                   |
| Time deposits                                  | 13,420            |
| Delinquent taxes                               | 9,530             |
| Protested taxes held in escrow                 | 19,636            |
| Tax notices, etc.                              | 12,267            |
| Refunds  | <u>16,408</u>     |
| Total collections                              | <u>11,106,790</u> |
| Total  | <u>11,618,607</u> |
| <b>DISTRIBUTIONS</b>                           |                   |
| Louisiana Department of Wildlife and Fisheries | 153,087           |
| Louisiana Forestry Commission                  | 4,967             |
| Louisiana Tax Commission                       | 21,878            |
| Acadia Parishes:                               |                   |
| Assessor                                       | 243,096           |
| Police Jury                                    | 2,286,992         |
| School Board                                   | 4,728,145         |
| Sheriff  | 1,291,392         |
| Parish districts:                              |                   |
| Deerwaga district                              | 1,039,878         |
| Hospital district                              | 127,525           |
| Fire protection district                       | 588,235           |
| Harbor and Terminal District                   | 33,000            |
| Pension funds                                  | 278,104           |
| Refunds  | <u>16,114</u>     |
| Total distributions                            | <u>11,087,367</u> |
| <b>UNSETTLED BALANCES, JUNE 30, 1998</b>       | <u>8336,240</u>   |

The accompanying notes are an integral part of this statement.



ACADIA PARISH SHERIFF  
Crowley, Louisiana  
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements  
For the Year Ended June 30, 1998

**I. 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 licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

**A. REPORTING ENTITY**

Louisiana Revised Statute 24:217(14) requires the accounts of each parish tax collector to be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff related only to his responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

**B. BASIS OF ACCOUNTING**

The accounts of the parish tax collector are established to reflect the collections imposed by law, the distributions pursuant to such law, and assessed balances due various tax recipient bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions recognized when paid.

**C. CASH**

State law authorizes the sheriff to deposit tax collections, in interest bearing accounts, with a bank domiciled in the parish where the funds are collected. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law. At June 30, 1998, the sheriff has cash and cash equivalents (bank balances) totaling \$878,234. All cash is deposited in interest bearing demand accounts, and is secured through \$100,000 of federal deposit insurance and \$1,000,000 of pledged securities (market value) held by the custodial bank in the name of the fiscal agency bank (GLASH Category 3).

**ACADIA PARISH SHERIFF**  
 Crowley, Louisiana  
**TAX COLLECTOR AGENCY FUND**  
 Notes to the Financial Statements (Continued)

Even though the pledged securities are considered uncollateralized (Category 7) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent bank has failed to pay deposited funds upon demand.

**2. STATE REVENUE SHARING FUNDS**

The revenue sharing funds provided by Act 1432 of 1993 were distributed as follows:

|                                       |                    |
|---------------------------------------|--------------------|
| Acadia Parish:                        |                    |
| Police Jury                           | \$385,061          |
| School Board                          | 365,801            |
| Assessment District                   | 99,394             |
| Drainage districts                    | 124,580            |
| Hospital districts                    | 20,800             |
| Harbor and Terminal District          | 5,200              |
| Law Enforcement District              | 180,000            |
| Commissions to sheriff's General Fund | 137,092            |
| Pension funds                         | <u>19,739</u>      |
| Total                                 | <u>\$1,156,731</u> |

**3. TAXES PAID UNDER PROTEST**

Louisiana Revised Statute 47:157B provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If suit is filed within the thirty day period for recovery of such amounts, the funds segregated shall be held pending outcome of the suit. If the taxpayer prevails, the tax collector shall refund the amount due, with interest at the rate of two per cent per annum from the date the funds were received by the tax collector. The following is a summary of the transactions relating to protested taxes:

## ACADIA PARISH SHERIFF

Covington, Louisiana

## TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements (Continued)

| Tax Year | Balance<br>July 1,<br>1997 | . . . . Additions . . . . |                 |                 | Balance<br>June 30,<br>1998 |
|----------|----------------------------|---------------------------|-----------------|-----------------|-----------------------------|
|          |                            | Taxes                     | Interest        | Reductions      |                             |
| 1994     | \$102,288                  |                           | \$2,997         |                 | \$105,285                   |
| 1995     | 132,481                    |                           | 3,816           |                 | 136,297                     |
| 1996     | 93,093                     |                           | 2,797           |                 | 95,890                      |
| 1997     |                            | \$88,060                  | 1,116           |                 | 89,176                      |
| Total    | <u>\$321,862</u>           | <u>\$88,060</u>           | <u>\$70,626</u> | <u>NC&amp;I</u> | <u>\$481,558</u>            |

**Independent Auditor's Reports Required  
by Government Auditing Standards**

The following independent auditor's reports on internal control and compliance are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Code*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance  
and Internal Control Over Financial Reporting**

**HONORABLE KENNETH GOSS**

Acadia Parish Sheriff and  
Ex-Officio Tax Collector  
Covely, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff as of and for the year ended June 30, 1998 and have issued my report thereon dated October 5, 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 Acadia Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with these 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 Acadia Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial 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 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

**THE PROFESSIONAL FIRM:**

Wesley H. Hines,  
Louisiana Chartered  
Accountant  
Vernon R. Coon, Chartered  
Accountant  
1000 West 10th Street  
Covely, Louisiana 70630

Acadia Parish Sheriff and  
Ex-Officio Tax Collector  
Crowley, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 1998

This report is intended for the information of the Acadia Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
October 5, 1998

ACADIA PARISH SHERIFF AND  
EX-OFFICIO TAX COLLECTOR  
Crawley, Louisiana

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

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Structure.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

ACADIA PARISH SHERIFF AND  
EX-OFFICIO TAX COLLECTOR  
Crowley, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1998

There were no audit findings reported in the audit for the year ended June 30, 1997.