

PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

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July 27, 1998

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LEGISLATIVE AUDIT DIVISION

Legislative Auditor:

I have audited the financial statements of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff as of and for the year ended June 30, 1998, and have issued my report thereon dated July 27, 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. My audit of the financial statements as of June 30, 1998 resulted in an unqualified opinion.

SECTION I: SUMMARY OF AUDIT FINDINGS:

a. Report on Internal Control and Compliance Material to the Financial Statements

1. There were no material weaknesses reported.
2. There were no reportable conditions reported.
3. No instances of noncompliance material to the financial statements of the tax Collector Agency Fund of the West Baton Rouge Parish Sheriff were identified during the audit.

b. Federal Awards

1. There are no federal awards.

SECTION II: FINANCIAL STATEMENT FINDINGS

None

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV: MANAGEMENT LETTER

None

WEST BATON BOSSIE PARISH SHERIFF
186 EX-OFFICIO POLICE TAX COLLECTOR
WEST BATON, LOUISIANA

Financial Statements and Auditor's Report
as of and for the Year Ended
June 30, 1990

WEST BAYOU BOONE PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
West Allen, Louisiana

Financial Statements and Auditor's Report
As of and for the Year Ended June 30, 1988

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PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

7112 GOODWOOD BOULEVARD, SUITE F • BAYON BOUGE, LOUISIANA 70026
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July 27, 1998

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff and
Ex-Officio Parish Tax Collector
Post Office Box 129
Fort Allen, Louisiana 70767

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying financial statements of the Tax Collector Agency Fund of the West Baton Rouge 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 West Baton Rouge Parish Sheriff. 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 the standards applicable to financial audits contained in the 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 accounts 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 West Baton Rouge Parish Sheriff is the Ex-Officio Tax Collector for the various taxing bodies within West Baton Rouge Parish, and the accompanying statements present information only on his activities as parish tax collector and are not intended to present fairly the financial position and results of operations of the West Baton Rouge Parish Sheriff. Furthermore, the accompanying 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.

INDEPENDENT AUDITOR'S REPORT
(UNCLASSIFIED)

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff as of June 30, 1998, and the collections and distributions for the year then ended, on the basis of accounting described in note 1.

In accordance with Government Auditing Standards, I have also issued my report dated July 27, 1998, on my consideration of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff's internal control over financial reporting as it relates to the tax collector agency fund and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



WEST BATH BOUQUET TOWNSHIP SHERIFF
AND EX-OFFICIO TOWNSHIP TAX COLLECTOR
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 1988

ASSETS

Cash

\$ 6,933

LIABILITIES

Due to Taxing Bodies and Others

\$ 3,722

The accompanying notes are an integral part of this statement.

**WEST BATON BOUGE PARISH SHERIFF
 (AN EX-OFFICIO TAX COLLECTOR)
 STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNSETTLED
 BALANCES DUE TO TAXING AGENCIES AND OTHERS
 FOR THE YEAR ENDED JUNE 30, 1997**

UNSETTLED BALANCES AT JUNE 30, 1997 **\$ 16,874**

COLLECTIONS

Ad valorem taxes	12,890,390
Angling, hunting and trapping licenses	157,943
Parish licenses	13,543
Interest on:	
Delinquent taxes	7,883
Investments	10,453
State revenue sharing (note 2)	416,943
Redemptions and refunds	22,243
Tax notices, etc.	7,888
	12,738,068
Total Collections	12,738,068
Total	12,754,942

DISTRIBUTIONS

Atchafalaya Levee District	894,050
Louisiana Department of Wildlife and Fisheries	145,154
Louisiana Department of Agriculture and Forestry	3,143
Louisiana Tax Commission	2,109
New Orleans Bogus Parish:	
Parish Council	3,169,390
Council on Aging	199,809
School Board	5,841,309
Museum	291,511
Metairieville District No. 1	19,475
Library	428,888
Sheriff	2,148,996
Clerk of Court	890
Assessor	183,828
Parish funds	133,890
Redemptions and refunds	21,241
	12,145,142
Total Distributions	12,145,142

UNSETTLED BALANCES AT JUNE 30, 1997
DUE TO TAXING AGENCIES AND OTHERS **\$ 5,372**

The accompanying notes are an integral part of this statement.

WEST BAYOU BOUGE PARISH SHERIFF
POST OFFICE, LOUISIANA
TAX COLLECTOR AGENCY FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1988

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 17 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 occupational licenses, state revenue sharing funds, and angling, hunting and trapping licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each Parish Tax Collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in these financial statements 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 financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and related payables associated with the collection activities.

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 1988, the Sheriff had \$9,772 (collected bank balances) on deposit with a local financial institution in an interest bearing demand account. This cash balance, representing unsettled tax collections, is fully secured through federal deposit insurance.

NOTE #2: STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1622 of 1987 are \$414,843. The following analysis reflects amounts received and distributed as provided by the above mentioned Act from June 30, 1987 through June 30, 1988.

WEST BATON ROUGE PARISH SHERIFF
 WEST BATON, LOUISIANA
 TAX COLLECTOR AGENCY FUND
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 1998

NOTE #2: STATE REVENUE REPAIRS FUNDS, (CONTINUED)

Atchafalaya Basin Levee District	\$	78,200
West Baton Rouge Parish:		
Parish Council		98,847
School Board		183,258
Museum		4,318
Waterworks District No. 1		3,828
Library		40,283
Sheriff:		
Law Enforcement District		50,588
Commission		68,884
Session Funds		<u>2,328</u>
Total		<u>\$ 616,843</u>

NOTE #3: LITIGATION AND CLAIMS

There is no litigation relating to assessment of property against the Sheriff. There are pending suits in April several tax sales. Managers have not been brought against the Sheriff's office or Sheriff's personnel.

INDEPENDENT AUDITOR'S REPORT REQUIRED BY

GOVERNMENT AUDITING STANDARDS

The following independent auditor's report on compliance and on internal control over financial reporting is presented in compliance with the requirements by Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

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July 27, 1998

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

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff and
Ex-Officio Parish Tax Collector
Port Allen, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff as of and for the year ended June 30, 1998, and have issued my report thereon dated July 27, 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 Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff's financial statements 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 financial 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 Tax Collector Agency Fund of West Baton Rouge 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

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

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.

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



PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

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July 27, 1998

Legislative Audit:

I have audited the financial statements of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff as of and for the year ended June 30, 1998, and have issued my report thereon dated July 27, 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. My audit of the financial statements as of June 30, 1998 resulted in an unqualified opinion.

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1. There were no material weaknesses reported.
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3. No instances of noncompliance material to the financial statements of the tax Collector Agency Fund of the West Baton Rouge Parish Sheriff were disclosed during the audit.

b. Federal Awards

1. There are no federal awards.

SECTION II: FINANCIAL STATEMENT FINDINGS

None

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

N/A

SECTION IV: MANAGEMENT LETTER

None

