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Release Date SEP 2 1988

VERNON R
COON
UNION PARISH CLERK OF COURT

CAMERON PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Cameron, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended
June 30, 1995

CAMERON PARISH SHERIFF
(An Ex-Officio Parish Tax Collector)
Cameron, Louisiana

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

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Independent Auditor's Report

MEMPHIS OFFICE
SIXTH FLOOR OF BIRMINGHAM
PUBLIC BUILDING
MEMPHIS OFFICE
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PUBLIC BUILDING
MEMPHIS OFFICE
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PUBLIC BUILDING
MEMPHIS OFFICE
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PUBLIC BUILDING

HONORABLE JAMES E. SAVOIN
CAMERON PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Cameron, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Cameron 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 Cameron 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. Those 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 Cameron Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Cameron 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.

240 PLEASANTWOOD DRIVE
MEMPHIS, TENNESSEE
38117-0001
PHONE 901-526-2121
FAX 901-526-2122
1-800-345-0000
644-226-0001-0002

CAMERON PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Cameron, 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 Cameron 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 September 15, 1998, on the Cameron Parish Sheriff's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control over financial reporting.



West Monroe, Louisiana
September 15, 1998

FINANCIAL STATEMENTS

CAMERON PARISH SHERIFF
Cameron, Louisiana
TAX COLLECTOR AGENCY FUND

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

ASSETS

Cash

\$5,601,733**LIABILITIES**

Due to taxing bodies and others

\$5,601,733

The accompanying notes are an integral part of this statement.

CAMERON PARISH SHERIFF
Cameron, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions,
 and Unsettled Balances
 For the Year Ended June 30, 1997

UNSETTLED BALANCES, JUNE 30, 1997	<u>\$3,587,071</u>
COLLECTIONS	
Ad valorem taxes:	
Current year	15,409,558
Prior year	111,258
	1,233,343
Ad valorem taxes paid under protest	198,207
State Revenue Sharing	189,319
Payment in lieu of taxes	165,144
Sportman licenses	273,882
Parish occupational licenses	
Interest on:	
NOW accounts	49,859
Delinquent taxes	2,697
Prepaid taxes held in escrow	89,389
Tax notices, etc.	3,348
Refunds	3,937
Total collections	<u>17,695,867</u>
Total	<u>21,480,838</u>
DISTRIBUTIONS	
Louisiana Department of Wildlife and Fisheries	149,339
Louisiana Tax Commission	4,329
Cameron Parish:	
Assessor	904,353
Police Jury	3,908,627
School Board	5,348,909
Sheriff	2,712,694
Mosquito Control District	608,561
Ambulance districts	787,999
Hospital	725,873
Recreation districts	532,584
Drainage districts	790,855
Waterworks districts	

(Continued)

CAMERON PARISH SHERIFF
 Cameron, Louisiana
TAX COLLECTOR AGENCY FUND
 Statement of Collections, Distributions,
 and Unsettled Balances
 For the Year Ended June 30, 1998

DISTRIBUTIONS (CONT'D.)

Cameron Parish (cont'd.)	
Beverage District No. 1	\$163,738
Port, Harbor, and Terminal District	28,369
Pension funds	463,816
Refunds	<u>1,837</u>
Total distributions	<u>\$654,760</u>
UNSETTLED BALANCES, JUNE 30, 1998	<u>\$5,002,711</u>

(Continued)

The accompanying notes are an integral part of this statement.

CAMERON PARISH SHERIFF
Cameron, 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 17 of the Louisiana Constitution of 1958, 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 24:513(D) 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 uncollected 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 \$5,035,640. All cash is deposited in interest bearing demand accounts, and is secured through \$200,000 of federal deposit insurance and \$9,399,417 of pledged securities (market value) held by the custodial bank in the name of the fiscal agency bank (OASB Category 2).

CAMERON PARISH SHERIFF

Opcherie, Louisiana

TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements (Continued)

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 48:1329 imposes a statutory requirement on the custodial bank, to advertise and sell the pledged securities within 10 days of being notified by the sheriff 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 1452 of 1997 were distributed as follows:

Cameron Parish:	
Police Dept	\$41,089
School Board	59,775
Assessment District	5,760
Drainage districts	3,968
Water districts	4,766
Sewerage District No. 1	2,117
Hospital service district	2,718
Recreation districts	1,933
East Cameron Port, Harbor, and Terminal District	335
Mosquito Control District	8,524
SHERIFF:	
Law Enforcement District	16,196
Commission	45,789
Pension funds	<u>7,541</u>
Total	<u>\$198,901</u>

3. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1536 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

CAMERON PARISH SHERIFF

Orleans, Louisiana

TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements (Continued)

refund the amount due, with all interest earned from the date the funds were received by the tax collector. The following is a summary of the transactions relating to protested taxes:

Tax Year	Balance July 1, 1997 Additions			Balance June 30, 1998
		Taxes	Interest	Reductions	
1988	\$77,805		\$1,560		\$78,585
1987	99,891		1,900		100,592
1988	485,380		7,259		492,639
1989	170,114		3,358		173,473
1990	224,852		4,063		228,115
1991	257,827		4,935		262,762
1992	289,826		3,743		293,569
1993	320,909		3,949		324,458
1994	372,678		6,674		379,352
1995	485,487		9,783		495,170
1996	957,849		29,134		986,983
1997		\$1,235,343	13,119		1,248,462
Total	<u>\$3,479,618</u>	<u>\$1,235,343</u>	<u>\$89,306</u>	<u>NONE</u>	<u>\$4,804,270</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 Guide*, 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 JAMES R. SANDIE
Cameron Parish Sheriff and
Ex-officio Parish Tax Collector
Cameron, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Cameron Parish Sheriff as of and for the year ended June 30, 1998 and have issued my report thereon dated September 15, 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 Cameron 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 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 Cameron 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.

WILLIAM A. GIBLIN
DIRECTOR OF ACCOUNTING
FISCAL AFFAIRS

BRIAN W. LAURENCE
CHIEF OF POLICE
ADMINISTRATIVE

FRANKIE L. WYATT
SHERIFF
ADMINISTRATIVE SERVICES
AND FINANCIAL SERVICES

110 PROFESSIONAL DRIVE,
SUITE 3000A
ANNAPOLIS, MD 21403
PHONE 410.291.1000
TELETYPE 410.291.1000
FACSIMILE 410.291.1000

Cameron Parish Sheriff and
Ex-Officio Tax Collector
Cameron, 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 Cameron Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 15, 1998

CAMERON PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Cameron, 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 Cameron Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Tax Collector Agency Fund of the Cameron 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

CAMERON PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Cameron, 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, 1998.