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**WINN PARISH SHERIFF
WINNFIELD, LOUISIANA**

**ANNUAL FINANCIAL REPORT
JUNE 30, 1998**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: FEB 10 1998

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WHITE & BATES

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EXHIBIT 1 (PAGE 2) OF

EXHIBIT 1 (PAGE 2) OF

INDEPENDENT AUDITORS' REPORT

Honorable James E. "Buddy" Jordan
Winn Parish Sheriff
Winfield, Louisiana 71483

We have audited the accompanying financial statements of the Winn Parish Sheriff, a component unit of the Winn Parish Police Jury, as of and for the year ended June 30, 1998, as listed in the table of contents. These financial statements are the responsibility of the management of the Winn Parish Sheriff. 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, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*. 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 in the first paragraph present fairly, in all material respects, the financial position of the Winn Parish Sheriff as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have issued a report dated September 4, 1998 on our consideration of the Winn Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and contracts.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental information schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Winn Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



White & Bates
September 4, 1998

COMPONENT UNIT FINANCIAL STATEMENTS

WISSE PARISH SHERIFF

STATEMENT A

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT CATEGORIES

JUNE 30, 1998

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE		ACCOUNT GROUP		TOTAL MEMORANDUM
	FUND TYPE - GENERAL	CIVIL FUND	TAX COLLECTOR FUND	CASH FUND	GENERAL FUND ASSETS	GENERAL FUND ASSETS	
ASSETS							
Cash and Cash Equivalents	\$1,196,775	\$ 0	\$ 12,226	\$ 9,127			\$ 1,248,248
Due From Other Funds (Note 4)	7,119						7,119
Accounts Receivable (Note 3)	24,275						24,275
Prepaid Expenses							→
General Fund Assets (Note 4)					\$,999,056		\$999,056
Total Assets	\$1,228,169	\$ 0	\$ 12,226	\$ 9,127	\$,999,056	\$	\$ 2,238,688
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts Payable	\$ 15,798		\$ 9,099	\$ 27			\$ 15,798
Due to Other Funds (Note 4)			25,114	9,499			34,614
Due to Towing, Boaters and Others							
Total Liabilities	\$ 15,798	\$ 0	\$ 12,226	\$ 9,127	\$	\$	\$ 34,614
Fund Equity:							
Investment in General Fund Assets					\$999,056		\$999,056
Unassigned-Unexpended Fund Balance	1,212,369						1,212,369
Total Fund Equity	1,212,369	\$ 0	\$	\$	\$999,056	\$	2,211,562
Total Liabilities and Fund Equity	\$1,228,169	\$ 0	\$ 12,226	\$ 9,127	\$,999,056	\$	\$ 2,238,688

The accompanying notes are an integral part of this statement.

WINN PARISH SHERIFF

STATEMENT B

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET (GAAP BASIS) AND ACTUAL -
 GOVERNMENTAL FUND TYPE - GENERAL FUND (SALARY)
 FOR THE YEAR ENDED JUNE 30, 2020

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Taxes - Ad Valorem	\$ 811,500	\$ 809,009	\$ 2,491
Intergovernmental Revenues:			
Various Grants	22,500	24,826	2,326
State Funds:			
State Resource Sharing	118,500	118,481	(19)
State Supplemental Pay	50,000	56,538	6,538
Fees, Charges, And Commissions For Services:			
Commissions on Licenses, Fees, Etc.	56,250	24,376	(31,874)
Civil and Criminal Fees	70,300	70,944	644
Feeding and Keeping Prisoners	169,100	176,541	7,441
Court Attendance	1,500	1,650	150
Inmate Earnings	45,000	54,566	9,566
Miscellaneous	29,250	43,243	13,993
Total Revenues	1,365,850	1,403,744	36,894
EXPENDITURES:			
Public Safety (Current):			
Personal Services And Related Benefits	868,810	868,958	148
Operating Services	195,200	189,283	6,017
Materials And Supplies	182,100	161,383	20,717
Travel And Other Charges	26,390	24,987	1,403
Capital Outlay	268,000	179,208	88,792
Total Expenditures	1,540,500	1,363,732	176,768
Excess/(Deficit) of Revenues Over Expenditures	(174,650)	47,012	127,638
Other Financing Sources - Sale of Assets	2,000	3,500	1,500
Excess/(Deficit) of Revenues and Other Sources Over Expenditures	(172,650)	50,512	122,138
Fund Balance at Beginning of Year	1,301,184	1,301,184	-
Fund Balance at End of Year	\$ 1,128,534	\$ 1,351,696	\$ 223,162

The accompanying notes are an integral part of this statement.

WINN PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

INTRODUCTION

THE SHERIFF - The Winn Parish Sheriff serves as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish as provided by the State of Louisiana Constitution of 1974 and has numerous other duties and powers as provided by law. The Sheriff is a parish-wide elected official and serves for a term of four years upon election.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, elections. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Winn Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Winn Parish Police Jury is the financial reporting entity for Winn Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

(Continued)

WINN PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Winn Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury provides office facilities for the sheriff, the sheriff was determined to be fiscally dependent on the police jury and accordingly is considered to be a component unit of the Winn Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the Winn Parish Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The various funds and account groups are reported by generic fund type in the financial statements. Each fund operates with a group of self-balancing accounts that

(Continued)

WINN PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following fund categories, fund types, and account group are used by the Sheriff.

GOVERNMENTAL FUND TYPE

General Fund (Salary) - The General Fund is the principal fund of the Sheriff and is used to account for the operations of the Sheriff's office. This fund is used to account for the various sources of revenue received by the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied for the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

JUDICIARY FUND TYPE

Agency Funds - The Civil, Tax Collector, and Cash Bond Funds are used to account for assets held as an agent for others. Disbursements from these funds are made to various parish agencies, litigants in suits, attorneys, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUP

General Fixed Assets - Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized and reported in the general fixed assets account group. General fixed assets provided by the Winn Parish Police Jury, which are not significant, are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets. The account group is not a fund and is concerned only with the measurement of financial position and does not involve measurement of results of operations.

(Continued)

WINN PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

B. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying financial statements have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues - Ad valorem taxes and the related state revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due 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.

Federal and state grants are recorded when the Sheriff is entitled to the funds.

Substantially all other revenues are recorded when received.

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources - Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received.

C. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include amounts in petty cash, demand deposits, interest bearing demand deposits, and time deposits. Under state law, the Sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The collections must be deposited in a bank domiciled in the parish where the funds are collected.

(Continued)

WINN PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

At June 30, 1998, the carrying amount of the Sheriff's cash and cash equivalents totaled \$1,348,246 as follows:

Demand Deposits	\$	342,479
petty Cash		1,100
Certificates of Deposit		<u>1,003,667</u>
Total	\$	<u>1,348,246</u>

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 financial institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial institution. At June 30, 1998, the bank balance of the Sheriff's deposits with financial institutions was \$1,350,602. Of the bank balance, \$200,840 was covered by federal depository insurance and \$1,147,762 was covered by the pledge of securities owned by the depository bank. These securities, which have a total market value of \$1,913,487 are held in the name of the pledging bank in a custodial bank that is mutually acceptable to both parties. These pledged securities are considered uncollateralized under the provisions of GAAPB Statement 3, however, Louisiana Revised Statutes impose 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 pledging bank has failed to pay deposited funds upon demand.

F. BUDGET PRACTICES

The proposed budget for the General Fund for the fiscal year ended June 30, 1998 was made available for public inspection on May 28, 1997. The proposed budget was prepared on the modified accrual basis of accounting and was published in the official journal fifteen (15) days prior to the public hearing. A public hearing on the proposed budget for the fiscal year ended June 30, 1998, was held at the Winn Parish Sheriff's Office on June 18, 1997, for comments from taxpayers. The budget was legally adopted by the Sheriff, was properly amended during May of 1998, and such amended budget data is reflected in these financial statements.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management device. However, periodic comparisons of budget and actual amounts are made.

(Continued)

WINN PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

All budgeted appropriations lapse at the end of each fiscal year. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balances.

G. COMPENSATED ABSENCES

Employees of the Winn Parish Sheriff earn two weeks of vacation leave each year. Vacation leave is not cumulative and must be used during the period earned and, accordingly, the Sheriff has no accumulated and vested benefits related to vacation leave which require accrual. Sick leave is granted at the Sheriff's discretion.

H. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation and interfund eliminations are not made.

I. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. Actual results could differ from these estimates.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage
Law Enforcement District # 1	10.37	10.37
Law Enforcement District # 2	8.75	8.75

The District # 1 millage was established by the Louisiana constitution and does not expire while the District # 2 millage expires in the year 2000 as voted by electors in Winn Parish on October 7, 1989.

(Continued)

WINN PARISH SHERIFF

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998**

1. RECEIVABLES

The receivables of \$24,273 at June 30, 1998, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Feeding and Keeping Prisoners	\$ 14,816
Supplemental Pay	4,500
Commissions	1,424
Other Revenues	<u>4,305</u>
Total	\$ <u>24,273</u>

All receivables were collected in the subsequent period and, accordingly, no allowance for doubtful accounts is necessary for the above receivables.

4. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1998 are as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 7,119	
Tax Collector Fund		\$ 7,092
Cash Bond Fund		<u>22</u>
Total	\$ <u>7,119</u>	\$ <u>7,119</u>

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 1997</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1998</u>
Land	\$ 8,000			\$ 8,000
Buildings	79,558			79,558
Equipment	<u>882,367</u>	<u>\$128,064</u>	<u>\$ 98,262</u>	<u>912,169</u>
Total	<u>\$969,925</u>	<u>\$128,064</u>	<u>\$ 98,262</u>	<u>\$999,727</u>

(Continued)

WINN PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

6. EMPLOYEE RETIREMENT SYSTEM

Substantially all full-time employees of the Winn Parish Sheriff participate in the Louisiana Sheriff's Pension and Relief Fund ("System"). The Sheriff's Pension and Relief Fund is a multiple employer (cost-sharing), statewide public employee retirement system (PERS) which is administered and controlled by a separate board of trustees.

Plan Description - All sheriffs and all deputies who are found to be physically fit, who earn at least \$480 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, P. O. Box 3363, Monroe, Louisiana 71210-3163 or by calling (318) 342-3188.

Funding Policy - Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and parish as required and available from income premium taxes. State statute requires covered employees to contribute a percentage of their salaries to the System and such percentage is presently 8.75%. As provided by Louisiana Revised Statute 11:153, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation

(Continued)

WINN PARISH SHERIFF

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998**

for the prior fiscal year. The current rate for employers is 3.0%. The Winn Parish Sheriff's contributions to the System for the years ended June 30, 1998, 1997, and 1996 were \$18,313, \$14,287, and \$31,129, respectively, and were equal to the required contribution for each year.

7. CHANGES IN FIDUCIARY FUND TYPE - AGENCY FUND BALANCES

The following is a summary of changes in agency fund balances due to taxing bodies and others for the year ended June 30, 1998:

	Balance July 1, <u>1997</u>	Additions	Deductions	Balance June 30, <u>1998</u>
Civil Fund	\$ -0-	\$ 191,421	\$ 191,421	\$ 0
Tax Collector	71,642	4,973,488	4,971,924	33,206
Cash Bond Fund	<u>12,932</u>	<u>157,158</u>	<u>168,433</u>	<u>5,127</u>
Total	<u>\$ 84,574</u>	<u>\$ 5,281,167</u>	<u>\$ 5,223,778</u>	<u>\$ 41,333</u>

8. EXPENDITURES MADE AND SERVICES PROVIDED BY WINN PARISH POLICE JURY

The Winn Parish Police Jury provided the Sheriff with office facilities and the related utility costs for such facilities and, accordingly, such expenditures are not included in the accompanying financial statements.

9. TAXES PAID UNDER PROTEST

The unsettled balance due to taxing bodies and others at June 30, 1998 of the Tax Collector Fund, as reflected on Statement A, includes \$ 333 of taxes paid under protest, plus interest earned to date on the investment of these funds of \$ 35. These funds are being held pending resolution of the protest by the Louisiana Tax Commission.

(Continued)

WINN PARISH SHERIFF

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998**

10. LITIGATION

The Winn Parish Sheriff was not involved in any litigation at June 30, 1998, that in the opinion of the Sheriff's legal counsel, would materially affect the financial statements regardless of the outcome of the claims.

11. RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to theft; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Winn Parish Sheriff maintains commercial insurance covering each of the major risks of loss. The Sheriff believes such coverage is sufficient to preclude significant uninsured losses to the Sheriff. In the past three years, no claims or losses have exceeded coverages.

12. OTHER DISCLOSURES

There were no subsequent events, leases, general long-term obligations, post-employment benefits, or related party transactions that require disclosure in these notes to the June 30, 1998 financial statements.

(Continued)

FIDUCIARY FUND TYPE - AGENCY FUNDS

Civil Fund - The Civil Fund is used as a depository for the collection and distribution of funds in connection with civil suits, sheriff's sales, garnishments, etc.

Tax Collector Fund - As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of all valuations property taxes, state revenue sharing funds, sportsman license, and fines, costs, and bond forfeitures imposed by the district court. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Cash Bond Fund - The Cash Bond Fund is used as a depository for the collection of cash bonds. Upon order of the district court, these funds are either refunded to the litigant or transferred to the Tax Collector Fund for distribution to the proper recipients in accordance with applicable laws.

SCHEDULE OF UNSETTLED DEPOSITS
FIDUCIARY FUND TYPE - AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1998

	<u>CIVIL</u>	<u>TAX COLLECTOR</u>	<u>CASH FUND</u>
BALANCES AT BEGINNING OF YEAR	\$ <u>0</u>	\$ <u>71,642</u>	\$ <u>12,562</u>
ADDITIONS			
Deposits:			
Sheriff's Sales	34,889		
Fines, Forfeitures and Costs		255,395	156,827
Garnishments	124,736		
Other Deposits	31,882	18,565	371
Ad Valorem Taxes		3,296,484	
State Revenue Sharing		162,352	
Hunting and Angling Licenses		63,289	
Parish Licenses		20,682	
Total Additions	<u>151,421</u>	<u>4,052,488</u>	<u>157,198</u>
REDUCTIONS			
Deposits Settled To:			
Louisiana Wildlife and Fisheries		51,940	
Louisiana Comm. on Law Enforcement		4,926	
Louisiana Forestry Commission		29,644	
Winn Parish:			
Sheriff's General Fund	48,734	1,007,288	427
Sheriff's Tax Collector Fund			158,800
Police Jury		905,333	
School Board		1,622,160	
Clerk of Court		41,984	
Assessor		333,912	
Eighth Judicial District:			
District Attorney		13,671	
Indigent Defender Board		33,948	
Pension Funds		95,315	
Other Sheriff	754		
Ligans	1,066		
Garnishments	108,479		
Redemption Bonds	4,589		
Others	34,739	29,562	1,386
Total Reductions	<u>151,421</u>	<u>4,071,924</u>	<u>168,423</u>
BALANCE AT END OF YEAR	\$ <u>0</u>	\$ <u>30,206</u>	\$ <u>9,327</u>

**INDEPENDENT AUDITORS' REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following independent auditors' report on compliance and on internal control over financial reporting is presented in accordance 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.

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MEMBER, AICPA, CPA

MEMBER, AICPA, CPA

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

Honorable James E. "Daddy" Jordan
Winn Parish Sheriff
Winfield, Louisiana

September 4, 1998

We have audited the financial statements of the Winn Parish Sheriff, a component unit of the Winn Parish Police Jury, for the year ended June 30, 1998, and have issued our report thereon dated September 4, 1998. We conducted our audit in accordance with generally accepted auditing standards, standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Code.

Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Winn Parish Sheriff's 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 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 Winn Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our 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

Honorable James E. "Buddy" Jordan
Winn Parish Sheriff
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that errors or irregularities 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 matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses as defined above. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Winn Parish Sheriff in a separate letter dated December 14, 1998.

This report is intended for the information of management, and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.



White & Bates
Winnfield, LA 71483
September 4, 1998

WINN PARISH SHERIFF
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 1998

We have audited the financial statements of the Winn Parish Sheriff as of and for the year ended June 30, 1998, and have issued our report thereon dated September 9, 1998. 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. Our work of the financial statements as of June 30, 1998 resulted in an unqualified opinion.

A. SUMMARY OF AUDIT RESULTS

1. No reportable conditions were noted during the audit of the general purpose financial statements as reported in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
2. No instances of noncompliance material to the general purpose financial statements of the Winn Parish Sheriff were noted during the audit as reported in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

INSTANCES OF NONCOMPLIANCE - NONE

REPORTABLE CONDITIONS - NONE

WHITE & BATES
CERTIFIED PUBLIC ACCOUNTANTS
201 NORTHWELL STREET
P. O. BOX 1097
WINTERFIELD, LA 71483
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(504) 898-9900
FAX (504) 898-9900

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December 30, 1998

Honorable James E. "Buddy" Jordan
Winn Parish Sheriff
Winn Parish Courthouse
Winnfield, LA 71483

Dear Sheriff Jordan:

In planning and performing our audit of the general purpose financial statements of the Winn Parish Sheriff, as of and for the year ended June 30, 1998, we considered the Sheriff's internal control over financial reporting to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. We also performed tests of the Sheriff's compliance with certain provisions of law, regulations, contracts, and grants for the purpose of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatements and not to provide an opinion on the overall compliance with such provisions.

During the course of our audit we became aware of several matters that we believe are opportunities for strengthening the internal control over financial reporting, improving compliance with certain laws and regulations, and for obtaining increased utilization of resources and operating efficiency. The following matters of this letter summarize our comments and suggestions and this factor does not affect our reports dated September 4, 1998 on the general purpose financial statements or the related reports on internal control over financial reporting and compliance.

1. YEAR 2000 ISSUE:

Observation - The year 2000 problem affects many of the computer systems and other electronic equipment necessary for the continued and uninterrupted operations of a government. The effects of the year 2000 problem extend beyond systems that produce financial information. It encompasses all computer systems and any equipment that is dependent on microchip technology. This includes computer systems and other equipment that are a part of the Sheriff's operational activities.

Recommendation - The Winn Parish Sheriff should implement further its "Year 2000 Plan" to insure that its computer systems and other electronic equipment critical to conducting operations of the Sheriff

MANAGEMENT LETTER (CONTINUED)

are Year 2008 compliant. This plan should include but not be limited to the following:

- a. The consideration of establishing a budget for dealing with the year 2008 issues.
- b. Identification of all systems of the Sheriff that could be affected by the year 2008 issues.
- c. Steps to take to make the systems in question year 2008 compliant.
- d. Testing of the systems to insure that changes made to the systems have been successful and that they are year 2008 compliant.

2. INSURANCE COVERAGE

Observation: - The Winn Parish Sheriff's Office is located in facilities provided by the Winn Parish Police Jury. The Winn Parish Police Jury has insurance coverage on the facilities occupied by the Sheriff but does not have coverage on equipment and furniture located in such facilities.

Recommendation: - The Winn Parish Sheriff should consider getting its own insurance coverage on equipment and furniture located in its occupied facilities or consider requesting the Winn Parish Police Jury to obtain such coverage.

3. PROBATION OFFICER FEES

Observation: - An employee of the Winn Parish Sheriff's Office was appointed by the Eighth Judicial District Court to serve as a probation and parole officer for certain persons coming under the District Courts supervision. In connection with this appointment, certain fees are paid by the individuals under probation or parole to the Probation Office.

Recommendation: - We recommend that all fees paid by the individuals under probation or parole to a Probation Officer who is also an employee of the Sheriff's office be deposited in the Winn Parish Sheriff's General Fund and disbursements be documented as in the case with any other receipts.

Sincerely,



Willie B. Bates



Winn Parish Sheriff's Department

J. E. "BUBBY" JORDAN
Sheriff and Executive Tax Collector

P. O. Box 998 Winnfield, LA 71483
Phone: (337) 438-4000

C. J. DAVIS
Chief Criminal Deputy

J. M. SMITH
Chief Civil Deputy

CORRECTIVE ACTION PLAN

December 15, 1998

The Winn Parish Sheriff respectively submits the following corrective action plan for the year ended June 30, 1998.

Name & Address of Independent Public Accounting Firm:

White & Bates, CPAs
200 North Abel Street
Winnfield, LA 71483

Audit Period: Year Ended June 30, 1998

The comments from the Management Letter dated December 14, 1998 for the Year Ended June 30, 1998 are discussed below:

MANAGEMENT LETTER COMMENTS

1. YEAR 2000 ISSUE

Recommendation - The Winn Parish Sheriff should implement further the "Year 2000 Plan" to insure that its computer systems and other electronic equipment critical to conducting operations of the Sheriff are Year 2000 compliant. This plan should include but not be limited to the following:

- The consideration of establishing a budget for dealing with the year 2000 issue.
- Identification of all systems of the Sheriff that could be affected by the year 2000 issue.
- Steps to take to make the systems in question year 2000 compliant.
- Testing of the systems to insure that changes made to the systems have been successful and that they are year 2000 compliant.

Action Taken - We concur with the recommendation and the Winn Parish Sheriff's office will further document and implement a year 2000 compliance plan as indicated above because we recognize the potential problems also.

CORRECTIVE ACTION PLAN (Continued)

1. INSURANCE COVERAGE

Recommendation - The Winn Parish Sheriff should consider getting its own insurance coverage on equipment and facilities included in its occupied facilities or consider requesting the Winn Parish Police Jury to obtain such coverage.

Action Taken - We agree with your recommendation and will consider either obtaining appropriate coverage by a separate policy or requesting the Winn Parish Police Jury to provide coverage.

3. PROBATION OFFICER FEES

Recommendation - We recommend that all fees paid by the individuals under probation or parole to a Probation Officer who is also an employee of the Sheriff's office be deposited in the Winn Parish Sheriff's General Fund and disposition be documented as in the case with any other receipts.

Action Taken - Your recommendation is agreed with and we will implement procedures to have all such fees deposited in appropriate accounts and disposition documented.

Sincerely,



James E. "Daddy" Jordan
Winn Parish Sheriff