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ST. HELENA PARISH SHERIFF  
IN-EX-OFFICIO PARISH TAX COLLECTOR  
GREENSBORO, LOUISIANA

Financial Statements and Auditor's Report  
As of and for the Year Ended  
July 31, 1936

under provisions of state law. We  
report in a written document. A  
copy of the report has been submi-  
ted to the parish, or to a local  
credit agency or responsible public  
official. The report is made for  
public inspection at the Parish  
Boardroom or the Legislative Build-  
ing and, unless applicable, at the  
office of the parish clerk of court.

Release Date **FEB 4 1936**

ST. HELENA PARISH SHERIFF  
145 EX-OFFICIO PARISH TAX COLLECTOR  
MONROE, LOUISIANA

Financial Statements with Independent Auditor's Report  
As of and for the Year Ended July 31, 1998

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# PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

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September 8, 1998

## INDEPENDENT AUDITOR'S REPORT

Honorable Ronald R. Picklin  
Acting St. Helena Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Post Office Drawer 484  
Greensburg, Louisiana 70441

I have audited the financial statements of the Tax Collector Agency Fund of the St. Helena Parish Sheriff as of and for the year ended July 31, 1998, as listed in the table of contents. These financial statements are the responsibility of the St. Helena 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. 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 St. Helena Parish Sheriff is the ex-officio tax collector for the various taxing bodies within St. Helena 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 St. Helena 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.

Honorable Ronald E. Picklin  
Acting St. Helena Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Greensburg, Louisiana  
As of and for the Year ended July 31, 1998

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 St. Helena Parish Sheriff as of July 31, 1998, and the collections, distributions and unsettled balances of the Tax Collector Agency Fund for the year ended July 31, 1998, on the basis of accounting described in note 2.

In accordance with Government Auditing Standards, I have also issued my report dated September 8, 1998, on the St. Helena Parish Sheriff's compliance with laws and regulations and my consideration of the agency's internal control structure.



## Statement A

St. Helena Parish Sheriff  
Greensburg, Louisiana  
Tax Collector Agency Fund  
Statement of Assets and Liabilities  
Arising From Cash Transactions  
July 31, 1998

**ASSETS**

Cash	<u>\$ 25,607</u>
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**LIABILITIES**

Due to Taxing Bodies and Others	<u>\$ 25,607</u>
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See accompanying notes and Independent Auditor's Report.

St. Helena Parish Sheriff  
 Greensburg, Louisiana  
 Tax Collector Agency Fund  
 Statement of Collections, Distributions and  
 Unsettled Balances  
 For the Year Ended July 31, 1968

UNSETTLED BALANCES AT July 31, 1967 \$ 9,000

COLLECTIONS

Ad valorem taxes	3,403,567
Angling, hunting and trapping licenses	12,128
Parish licenses	52,709
Interest on:	
delinquent taxes	1,911
Investments	1,884
State revenue sharing (note 2)	215,067
Redemptions and refunds	1,185
Tax notices, etc.	2,089
sales tax (note 5)	<u>1,665,885</u>
Total collections	<u>4,328,061</u>
Total	<u>4,328,061</u>

DISTRIBUTIONS

Louisiana Department of Wildlife and Fisheries	18,574
Louisiana Department of Agriculture and Forestry	11,863
Louisiana Tax Commission	1,628
Florida Parishes Greenville Justice Commission	26,704
St. Helena Parish:	
Police Jury	1,536,465
School Board	1,249,295
Sheriff	666,879
Assessor	217,068
Hospital	458,532
Clerk of Court	396
Treasurer Commission	115
Town of Greensburg	84,561
Revenue Recovery Group, Incorporated	1,188
Pension funds	78,448
Redemptions and refunds	<u>1,825</u>
Total distributions	<u>4,328,061</u>

UNSETTLED BALANCES AT JULY 31, 1968 \$ 30,967  
 (Net to Taxing Bodies and Others)

See accompanying notes and Independent Auditor's Report.

**ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA  
TAX COLLECTOR AGENCY FUND**

Notes to the Financial Statements  
For the Year Ended July 31, 1988

**NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 37, 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.

**A. REPORTING ENTITY**

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.

**B. BASIS OF ACCOUNTING**

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 tax collection activities.

**C. CASH AND CASH EQUIVALENTS**

State law authorizes the sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At July 31, 1988, the sheriff has \$95,948 (collected bank balance) on deposit with a local

**ST. HELENS PARISH SHERIFF**  
**SPRINGFIELD, LOUISIANA**  
**TAX COLLECTOR AGENCY FUND**  
Notes to the Financial Statements  
For the Year Ended July 31, 1998

**NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (CONTINUED)**

financial institution. The amount of \$3,878 and \$34,813 is in an interest bearing demand account. The balance is in two non-interest bearing 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 1453 of 1997 were distributed as follows.

St. Helena Parish:	
Police Jury	\$ 72,700
School Board	27,000
Assessor	22,710
Hospital	6,573
Sheriff's:	
Law Enforcement District	30,000
Commission	43,000
Pension Funds	5,488
Total	<u>\$ 228,671</u>

**NOTE #3: LITIGATION AND CLAIMS**

The Tax Collector has filed with the Clerk of Court notices of rule "Petition to Show Cause" to several businesses concerning delinquent sales tax. These notices of rule "Petition to Show Cause" are being pursued by the Tax collector.

**NOTE #4: SALES TAX**

Constitutional amendment Y mandated a Sales Tax Collector for each parish by July 1, 1992. The Sheriff and Ex-Officio Tax Collector was designated Sales Tax Collector for the parish of St. Helena effective April 1, 1992.



ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA  
TAX COLLECTOR AGENCY FINE  
Notes to the Financial Statements  
For the Year Ended July 31, 1998  
(concluded)

Note #6: CHANGE OF SHERIFF'S DUTIES

Sheriff Charney Phillips was relieved of his duties on April 23, 1998 and Chief Criminal Deputy Ronald M. Picklin was appointed acting Sheriff to assume duties of Sheriff effective April 23, 1998.

INDEPENDENT AUDITOR'S REPORT REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

The following independent auditor's report on compliance and internal control is 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.

# PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

7013 GOODWITCH BOULEVARD, SUITE F • BATTEN ROUGE, LOUISIANA 70808  
TELEPHONE: 824/828-4888 FAX: 824/828-4888

September 8, 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 Ronald E. Picklin  
Acting St. Helena Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Greensburg, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the St. Helena Parish Sheriff as of and for the year ended July 31, 1998, and have issued my report thereon dated September 8, 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 St. Helena Parish Sheriff 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 the St. Helena 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

EXHIBIT A

Honorable Ronald E. Picklin  
Acting St. Helena Parish Sheriff and  
Ex-Officio Parish Tax Collector

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 misstatement 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 St. Helena Parish Sheriff, management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



**ST. HELENA PARISH SHERIFF  
GREENBERG, LOUISIANA  
TAX COLLECTOR AGENCY FUND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDING JULY 31, 1998**

**SECTION I: SUMMARY OF AUDIT REPORTS:**

**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 St. Helena 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 in current year.

Prior year management letter finding 86-1.

The management letter issued September 30, 1998, in connection with the July 31, 1998 audit, reported that supporting documentation could not be located for check #1971 dated October 4, 1998, in the amount of \$1,898.94.

The sheriff's staff is still searching for the support for this distribution. Current year expenditures were supported.