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LEGISLATIVE AUDITOR

EVANGELINE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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 24 1999

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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Chris Rainey, CPA
Conrad O. Chapman, CPA

P. Troy Courville, CPA
Penny Angelle Scruggins, CPA
Mary T. Thibodeaux, CPA
Gerald A. Thibodeaux, Jr., CPA
Kelly M. Doucet, CPA
Kenneth J. Rachal, CPA

234 Rue Beauregard
Lafayette, LA 70508
Phone (318) 232-4141
Fax (318) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (318) 332-4020
Fax (318) 332-2867

133 East Waddell
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (504) 384-2020
Fax (504) 384-3020

408 W. Cotton Street
Ville Platte, LA 70586
Phone (318) 363-2792
Fax (318) 363-3049

INDEPENDENT AUDITORS' REPORT

The Honorable Wayne Morein
Evangeline Parish Sheriff as
Ex-Officio Tax Collector
Ville Platte, Louisiana

We have audited the accompanying statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Evangeline Parish Sheriff as of and for the year ended June 30, 1998 as listed in the table of contents. This financial statement is the responsibility of the Evangeline Parish Sheriff as Ex-Officio Tax Collector. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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.

As described more fully in Note 1, the accompanying statement presents information only on the Tax Collector Fund (agency fund) and is not intended to present fairly the financial position and results of operations of the Evangeline Parish Sheriff, in conformity with generally accepted accounting principles. Further, the accompanying statement on collections, distributions, and unsettled balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions, and unsettled balances of the Tax Collector Fund of the Evangeline Parish Sheriff for the year ended June 30, 1998, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated October 7, 1998 on our consideration of the Tax Collector Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 7, 1998

FINANCIAL STATEMENT

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Tax Collector Agency Fund

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

Unsettled balances, July 1, 1997	\$ <u>372,254</u>
Collections:	
Ad valorem taxes	5,926,987
Angling, hunting, and trapping licenses	119,609
Interest earned on -	
Delinquent taxes	3,740
Protest taxes	21,910
Demand deposits	6,124
State revenue sharing	734,832
Tax notices, advertising, recording fees, deeds, etc.	5,261
Redemptions	<u>5,077</u>
Total collections	<u>6,823,540</u>
 Total	 <u>7,195,794</u>
Distributions:	
Evangeline Parish -	
School Board	2,702,909
Police Jury	2,067,545
Sheriff	591,106
Assessor	328,723
Drainage districts	58,458
Waterworks District No. 1	47,376
Communication district	88,553
Fire protection districts	411,359
Council on Aging	103,511
Louisiana Department of Wildlife and Fisheries	96,811
Louisiana Department of Treasury	11,856
Louisiana Tax Commission	4,006
Pension funds	168,294
Refunds	6,690
Redemptions	<u>5,077</u>
Total distributions	<u>6,692,274</u>
 Unsettled balances at June 30, 1998	 \$ <u>503,520</u> =====

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statement

(1) 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, state revenue sharing funds, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included in the Sheriff's annual general purpose financial statements.

The accounts of the 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 statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

(2) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 1998, the Sheriff has interest-bearing deposits totaling \$503,520 (book balances) on deposit with local financial institutions. These deposit balances of \$521,659 (bank balances) are fully secured through federal deposit insurance and pledged securities at June 30, 1998.

(3) State Revenue Sharing Funds

The revenue sharing funds provided by Act 956 of 1991 were distributed as follows:

Evangeline Parish:	
Police Jury	\$287,447
School Board	239,663
Assessor	46,195
Sheriff	67,121
Council on Aging	14,949
Waterworks District No. 1	3,814
Gravity Drainage Districts	7,280
Fire Protection Districts	58,465
Pension funds	<u>9,898</u>
Total	\$734,832
	=====

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(4) Unsettled Balances

Ad valorem taxes paid under protest -

\$464,090 of taxes paid under protest and interest earned to date of \$32,798 on the investment of these funds. These funds are held pending resolution of the protest. \$496,888

Taxes and interest -

\$199 of interest which has not been remitted to taxing bodies 199

Angling, hunting and trapping licenses -

\$6,433 of angling and hunting license fees collected, but not yet remitted. 6,433

Total unsettled balance, June 30, 1998 \$503,520
=====

INTERNAL CONTROL AND COMPLIANCE

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Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (504) 384-2020
Fax (504) 384-3020

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Ville Platte, LA 70586
Phone (318) 363-2792
Fax (318) 363-3049

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

The Honorable Wayne Morein
Evangeline Parish Sheriff as
Ex-Officio Tax Collector
Ville Platte, Louisiana

We have audited the statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) as of and for the year ended June 30, 1998, and have issued our report thereon dated October 7, 1998. In our report, our opinion states the statement of collections, distributions, and unsettled balances of the Tax Collector Fund of the Evangeline Parish Sheriff for the year ended June 30, 1998 has been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Tax Collector financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, 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 Tax Collector Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant

deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying summary schedule of prior and current year audit findings and corrective action plan.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 7, 1998

EVANGELINE PARISH TAX COLLECTOR
 Ville Platte, Louisiana

Summary Schedule of Prior and Current Year Audit Findings
 and Corrective Action Plan
 Year Ended June 30, 1998

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
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Compliance:

There were no compliance findings reported.

Internal Control:

98-1	Unknown	Due to the small number of employees, the Tax Collector did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Wayne Morein, Sheriff	N/A
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Management letter:

There is no management letter.