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**LASALLE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)**

Jena, Louisiana

*Financial Statement and
Independent Auditor's Reports*

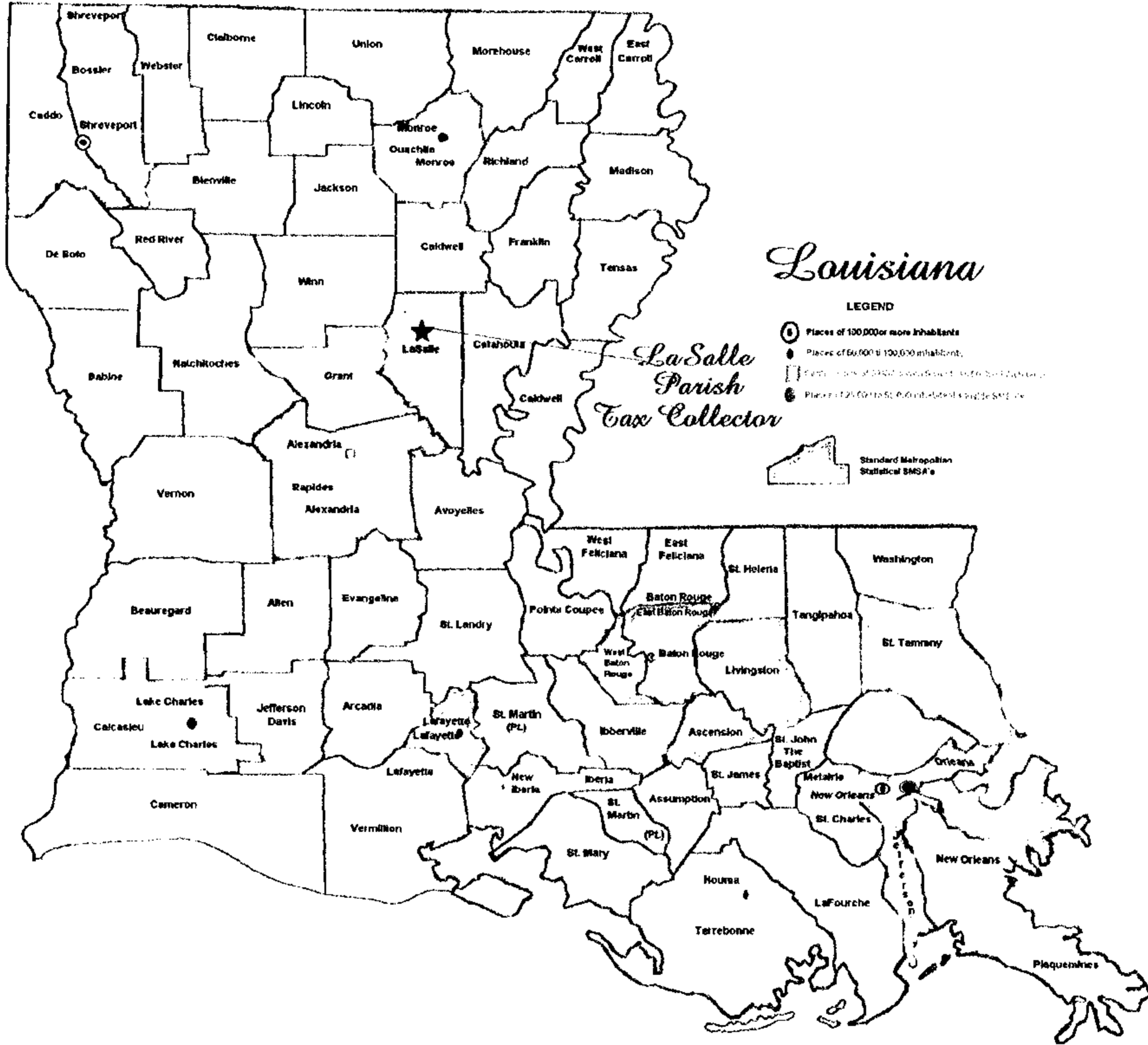
For the Period From

June 1, 1998 to June 30, 1999

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 SEP 15 1999

LASALLE PARISH TAX COLLECTOR
Jena, Louisiana



* 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 and federal revenue sharing funds, and angling, hunting, and trapping licenses.

JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608

Jena, Louisiana 71342

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT

Honorable Dennis I. Warwick
LaSalle Parish Sheriff and
Ex-Officio Tax Collector
Jena, Louisiana

I have audited the statements of the Tax Collector Agency Fund of the LaSalle Parish Sheriff for the period from June 1, 1998 to June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the management of the Sheriff's Office. 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 Government Auditing Standards, 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 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. I believe that my audit provides a reasonable basis from my opinion.

As described in Note 1, the LaSalle Parish Sheriff is the ex-officio tax collector for the various taxing bodies within LaSalle Parish, and the accompanying financial statements presents information only on his activities of the ex-officio 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.

I was unable to determine what effect, if any, the year 2000 will have on the Sheriff's computer system or what effect it will have on the Sheriff's financial condition.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to satisfy myself as to the effects of the year 2000 question as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the assets and liabilities, arising from cash transactions of the Tax Collector Agency Fund of the LaSalle Parish Sheriff at June 30, 1999, and the collections and distributions for the year then ended, on the basis of accounting as described in Note 1.

My audit was made for the purpose of forming an opinion on the financial statement taken as a whole. The graphs listed in the table of contents is presented for purposes of additional analysis and are not a required part of the financial statement of the Tax Collector Fund of the LaSalle Parish Sheriff. Such information has been subjected to the auditing procedures applied to the financial statement and, in my opinion, is fairly presented in all material respects in relation to the financial statement taken as a whole.

John R. Vercher

July 8, 1999

Jena, Louisiana

JOHN R. VERCHER PC
Certified Public Accountant

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**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 Dennis I. Warwick
LaSalle Parish Sheriff and
Ex-Officio Tax Collector
Jena, Louisiana

I have audited the general purpose financial statements of the LaSalle Parish Tax Collector Fund (agency fund) as of and for the period from June 1, 1998 to June 30, 1999 and have issued my report thereon dated July 8, 1999. 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 LaSalle Parish Tax Collector Fund'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 LaSalle Parish Tax Collector Fund'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.

This report is intended for the information of the LaSalle Parish Sheriff's management and Legislative Auditor's Office. However, this report is a matter of public record and its distribution is not limited.

John R. Vercher

Jena, Louisiana
July 8, 1999

LASALLE PARISH TAX COLLECTOR
Jena, Louisiana

Statement of Assets and Liabilities
Arising from Cash Transactions
June 30, 1999

ASSETS

Cash

\$ 1,039,103

LIABILITIES

Due To Taxing Bodies And Other

\$ 1,039,103

The accompanying notes are an integral part of this statement.

LASALLE PARISH TAX COLLECTOR
Jena, Louisiana

*Statement of Collections, Distributions,
and Unsettled Balances*
For the Period from June 1, 1998
to June 30, 1999

UNSETTLED BALANCE AT JUNE 1, 1998	<u>\$ 811,151</u>
 COLLECTIONS	
Ad Valorem Taxes	\$ 5,375,239
Interest On:	
Checking Account & Escrows	50,497
Escrow Account	217
State Revenue Sharing (Note 2)	<u>315,599</u>
Total Collections	<u>\$ 5,741,552</u>
 TOTAL	
	<u>\$ 6,552,703</u>
 DISTRIBUTIONS	
Louisiana Forestry Commission	\$ 23,519
Tensas Basin Levee District	1,865
Louisiana Tax Commission	1,387
LaSalle Parish:	
Police Jury	1,556,227
School Board	1,637,987
Sheriff	1,336,689
Assessor	296,800
Hospital District No. 2	101,919
Recreation District No. 5	26,992
Recreation District No. 10	39,304
Recreation District No. 22	38,142
Sewerage District No. 1	43,628
Ambulance Service District	189,022
Nebo Fire District	24,576
Eden Fire District	21,089
Whitehall Fire District	20,002
Pension Funds	152,627
Tax Redemptions, Etc.	<u>1,815</u>
Total Distributions	<u>\$ 5,513,600</u>
 UNSETTLED BALANCE AT JUNE 30, 1999 DUE TO TAXING BODIES AND OTHERS	
	<u>\$ 1,039,103</u>

The accompanying notes are an integral part of this statement.

LASALLE PARISH TAX COLLECTOR

Jena, Louisiana

Notes to the Financial Statement

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. As ex-officio parish tax collector of the parish, the sheriff is responsible for the collection and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Louisiana Revised Statute (LSA-R.S.) 24:517 (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 the responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual component unit financial statements.

B. Basis of Accounting

The accounts of the Tax Collector Agency Fund are established to reflect the collections imposed by law, and the distributions pursuant to such law, and unsettled balances due the 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 reflected 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.

(2) REVENUE AND EXCESS REVENUE SHARING

The revenue and excess revenue sharing funds were distributed as follows:

	<u>STATE</u>
Tensas Basin Levee District	\$ 121
<i>LaSalle Parish:</i>	
Police Jury	73,059
School Board	91,703
Sheriff	88,293
Assessor	31,114
Ambulance Service District	15,157
Recreation District No. 5	1,518
Recreation District No. 22	2,753
Sewerage District No. 1	3,185
Nebo Fire District	1,897
Pension Funds	6,799
	<hr/>
TOTAL	<u>\$ 315,599</u>

LASALLE PARISH TAX COLLECTOR

Jena, Louisiana

Notes to the Financial Statement

(3) CASH AND INVESTMENTS

All cash is held in FDIC secured institutions in checking or interest bearing accounts. The following accounts are currently secured as follows:

<u>Bank Accounts:</u>	<u>Bank Balance</u>
Checking Account	\$ 25,894
Escrow (Protest Taxes & Interest)	<u>1,013,328</u>
Total	<u>\$ 1,039,222</u>
 Security Pledges:	
FDIC	\$ 200,000
Federal Home Loan Bank	<u>5,587,422</u>
Total	<u>\$ 5,787,422</u>

(4) TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, 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 is segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds are held pending outcome of the suit. If the taxpayer prevails, the collector refunds the amount due, with interest at the rate of 2 per cent per annum from the date the funds were received by the tax collector. The following is a summary of taxes paid under protest:

Old Protested Taxes Paid	\$ 804,360
Interest Earned	36,174
New Protested Taxes Paid	<u>172,793</u>
Total	<u>\$ 1,013,327</u>

**LASALLE PARISH TAX COLLECTOR
JENA, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended June 30, 1999**

I have audited the financial statement of the Tax Collector Agency Fund of the LaSalle Parish Sheriff as of and for the year ended June 30, 1999 and have issued my report thereon dated July 8, 1999. 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, 1999 resulted in a qualified opinion.

Section I Summary of Auditor's Reports

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

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards (Not Applicable)

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Type of Opinion On Compliance
For Major Programs

Unqualified
Disclaimer

Qualified
Adverse

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

Yes No

c. Identification Of Major Programs:

CFDA Number (s)

Name Of Federal Program (or Cluster)

Dollar threshold used to distinguish between Type A and Type B Programs:

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?

Yes No

**LASALLE PARISH TAX COLLECTOR
JENA, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)
*For the Year Ended June 30, 1999***

Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS

There were no findings required to be reported in accordance with GAGAS.

**LASALLE PARISH TAX COLLECTOR
JENA, LOUISIANA
LASALLE PARISH**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

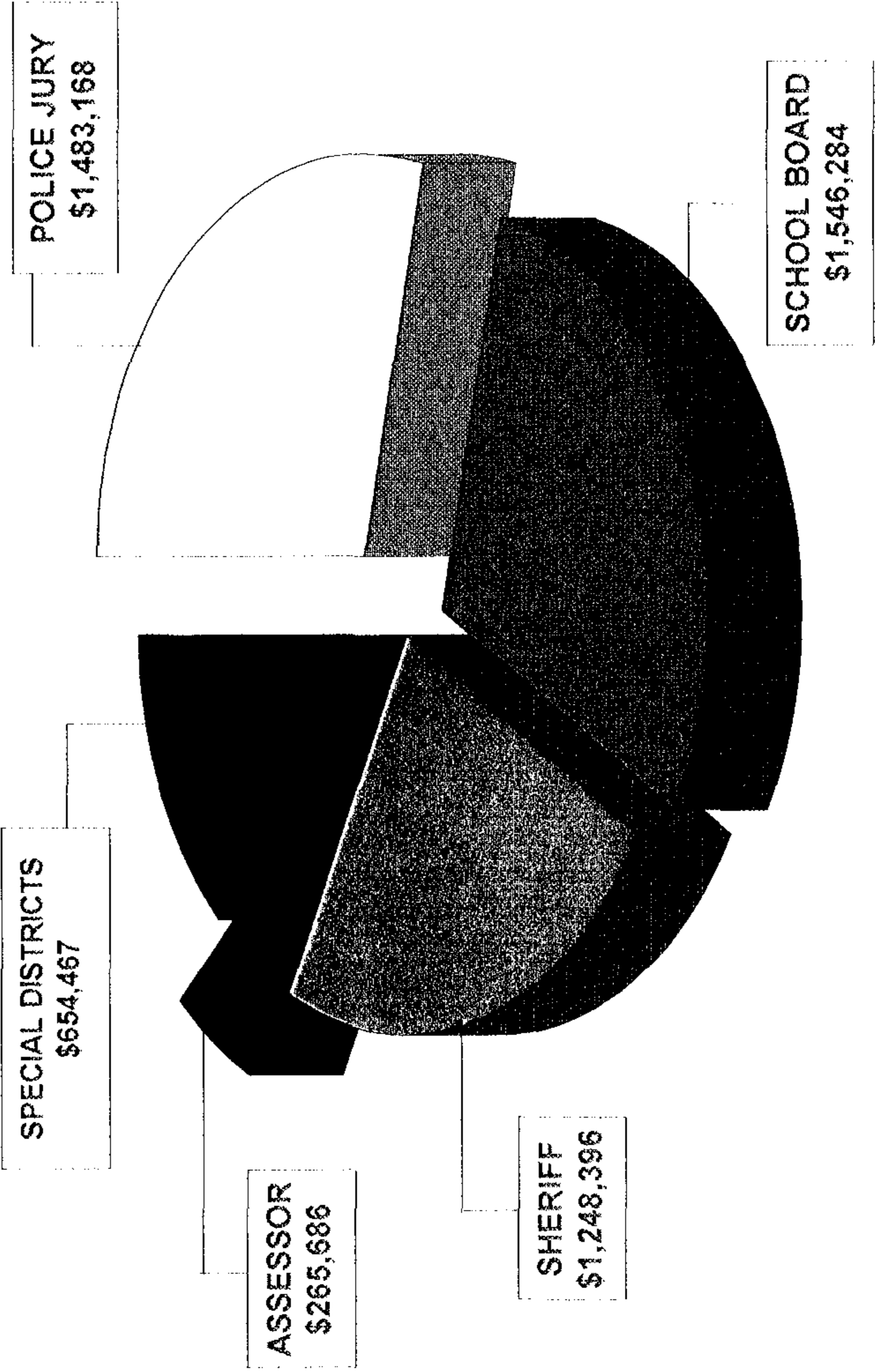
Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Tax Collector Agency Fund of the LaSalle Parish Sheriff has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended May 31, 1998.

There were no prior year management letter comments or findings.

GRAPHS

**AD VALOREM TAX, ETC. DISBURSEMENTS
(NOT INCLUDING REVENUE SHARING)**



REVENUE SHARING DISBURSEMENTS

JUNE 30, 1999

SPECIAL DISTRICTS
\$31,430

POLICE JURY
\$73,059

ASSESSOR
\$31,114

SHERIFF
\$88,293

SCHOOL BOARD
\$91,703

