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JUN 30 1999

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ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA

FINANCIAL STATEMENTS AND AUDITOR'S REPORT

YEAR ENDED 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 1-26-00

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

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September 14, 1999

Independent Auditor's Report

The Honorable Ronald R. Ficklin
Acting St. Helena Parish Sheriff
Greensburg, Louisiana

We have audited the accompanying general purpose financial statements of the St. Helena Parish Sheriff as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. Helena Parish Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Tax Collector Fund, which represents six percent of the assets of the Agency Funds at June 30, 1999. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the Tax Collector Fund is based on the report of the other auditor.

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. Those 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 general purpose financial statements referred to in paragraph one present fairly, in all material respects, the financial position of the St. Helena Parish Sheriff as of June 30, 1999, 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 also issued a report dated September 14, 1999, on our consideration of the St. Helena Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and individual account group financial statements listed in the table of contents are presented for purposes of

ST. HELENA PARISH SHERIFF

additional analysis and are not a required part of the financial statements of the St. Helena Parish Sheriff of Greensburg, Louisiana. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

Durnin & James
DURNIN & JAMES, CPA'S

GENERAL PURPOSE FINANCIAL STATEMENTS

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

EXHIBIT A

COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1999

	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE	ACCOUNT GROUPS			TOTAL (MEMORANDUM ONLY)
			GENERAL ASSETS	GENERAL LONG-TERM DEBT	1999	
ASSETS						
Cash	\$178,471	\$137,193	\$ -	\$ -	\$315,664	\$288,064
Investments, at market value	-	-	-	-	-	16,262
Receivables	96,951	-	-	-	96,951	76,927
Due from other funds	-	60,000	-	-	60,000	60,667
Land, buildings, and equipment	-	-	307,058	-	307,058	297,172
	<u>\$275,422</u>	<u>\$197,193</u>	<u>\$307,058</u>	<u>\$ -</u>	<u>\$779,673</u>	<u>\$739,092</u>
LIABILITIES						
Accounts, salaries and withholdings payable	\$ 2,221	\$ -	\$ -	\$ -	\$ 2,221	\$ 94,100
Due to other funds	60,000	-	-	-	60,000	60,667
Due to taxing bodies and others	-	197,193	-	-	197,193	254,484
Current portion long-term obligations	-	-	-	-	-	49,025
	62,221	197,193	-	-	259,414	458,276
Total Liabilities						
FUND EQUITY						
Investment in general fixed assets	-	-	307,058	-	307,058	297,172
Fund Balance:						
Unreserved-undesignated	213,201	-	-	-	213,201	(16,356)
	213,201	-	307,058	-	520,259	280,816
TOTAL LIABILITIES AND FUND EQUITY	<u>\$275,422</u>	<u>\$197,193</u>	<u>\$307,058</u>	<u>\$ -</u>	<u>\$779,673</u>	<u>\$739,092</u>

The accompanying notes are an integral part of this statement.

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

EXHIBIT B

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND

For the Year Ended June 30, 1999
With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		VARIANCE - FAVORABLE (UNFAVORABLE)	1998 ACTUAL
	BUDGET	ACTUAL		
REVENUES:				
Ad valorem taxes	\$ 497,120	\$ 497,850	\$ 730	\$ 516,204
Fees, charges and commissions for services	136,410	137,355	945	124,748
Intergovernmental revenue	499,395	501,634	2,239	354,063
Miscellaneous	<u>89,405</u>	<u>94,944</u>	<u>5,539</u>	<u>57,301</u>
Total Revenues	\$1,222,330	\$1,231,783	\$ 9,453	\$1,052,316
Expenditures:				
Public Safety:				
Personal services and related benefits	\$ 660,250	\$ 666,137	\$ (5,887)	\$ 553,923
Operating services	139,700	129,585	10,115	147,337
Materials and supplies	188,100	159,821	28,279	155,313
Travel and other charges	11,300	11,416	(116)	11,946
Debt service	4,300	4,126	174	57,360
Capital outlays	<u>36,000</u>	<u>36,966</u>	<u>(966)</u>	<u>13,107</u>
Total Expenditures	<u>1,039,650</u>	<u>1,008,051</u>	<u>31,599</u>	<u>938,986</u>
Excess of Revenues over Expenditures	<u>182,680</u>	<u>223,732</u>	<u>41,052</u>	<u>113,330</u>
Other Financing Sources-Proceeds from Sale of assets	<u>-</u>	<u>5,825</u>	<u>5,825</u>	<u>2,650</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	<u>182,680</u>	<u>229,557</u>	<u>46,877</u>	<u>115,980</u>
TOTAL FUND BALANCE - BEGINNING OF YEAR	<u>(16,356)</u>	<u>(16,356)</u>	<u>-</u>	<u>(132,336)</u>
TOTAL FUND BALANCE - END OF YEAR	\$ <u>166,324</u>	\$ <u>213,201</u>	\$ <u>46,877</u>	\$ <u>(16,356)</u>

The accompanying notes are an integral part of this statement.

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

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ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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, et cetera. 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, parish sales taxes, parish occupational licenses, state revenue sharing funds, sporting licenses and fines, costs, and bond forfeitures imposed by the district court.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the St. Helena 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

The Sheriff is an independently elected official; however, the Sheriff is fiscally dependent on the St. Helena Parish Police Jury. The police jury maintains and operates the parish courthouse in which the Sheriff's office is located. Because the Sheriff is fiscally dependent on the police jury, the Sheriff was determined to be a component unit of the St. Helena 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.

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

C. FUND ACCOUNTING

The Sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Sheriff are classified into two categories: governmental (General Fund) and fiduciary (agency funds). These funds are described as follows:

GENERAL FUND

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

AGENCY FUNDS

The Agency Funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursement from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. 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 measurements made regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

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Greensburg, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

Revenues

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are available for collection. The taxes are generally collected in December of the current year and January and February of the ensuing year. Federal and State grants are recorded when the law enforcement district is entitled to the funds.

Interest income on investments and all other revenues are recorded when the income is measurable and available.

Expenditures

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

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

E. BUDGET PRACTICES

The proposed budget for the year ended June 30, 1999 was made available for public inspection at the St. Helena Parish Sheriff's office June 9, 1998 to the date of the public hearing on June 29, 1998. The notice of public hearing on the proposed budget was published in the official journal on June 9, 1998. The budget prepared on the accrual method of accounting is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year-end. Unexpected appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Encumbrance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

state law, the Sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under state law, the Sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

H. COMPENSATED ABSENCES

The Sheriff's office has the following policy relating to vacation and sick leave:

Vacation Leave

Vacation leave is earned by all permanent full-time salaried employees according to length of service.

1 to 3 year = 1 week of vacation
3 to 10 years = 2 weeks of vacation
10 or more years = 3 weeks of vacation

Vacation leave must be taken in year ended and any unused vacation leave may not be carried forward but shall be forfeited. Upon resignation, termination or retirement, unused vacation leave earned during the current year shall be paid based on current salary.

Sick Leave

Sick leave is earned by all permanent full-time salaried employees at a rate of one day of sick leave for each month of employment. Sick leave may be carried forward to a maximum of seventy-two days and upon resignation, termination or retirement, all unused sick leave shall be forfeited.

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

Vacation and sick leave is recognized as a current year expenditure in the general fund when leave is actually taken.

I. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

J. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that 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.

NOTE 2 - CASH AND CASH EQUIVALENTS -

At June 30, 1999, the Sheriff has cash and cash equivalents (book balances) totaling \$315,664 as follows:

Demand deposits	\$113,842
Interest-bearing demand deposits	201,672
Other	<u>150</u>
Total	<u>\$315,664</u>

These deposits are stated at cost, which approximates market. 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 fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1999, the Sheriff has \$478,896 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$1,540,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank. Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 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 has failed to pay deposited funds upon demand.

NOTE 3 - RECEIVABLES -

The receivables of \$96,951 at June 30, 1999, are as follows:

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Agency Funds</u>	<u>Total</u>
Police Jury	\$ 8,070	\$ -	\$ 8,070
Department of Corrections	62,440	-	62,440
Others	<u>26,441</u>	<u>-</u>	<u>26,441</u>
Totals	<u>\$96,951</u>	<u>\$ -</u>	<u>\$96,951</u>

The Sheriff has not established an allowance for bad debts since any bad debts would not be material to the financial statements.

NOTE 4 - DUE FROM/TO OTHER FUNDS -

Individual balances due from/to other funds at June 30, 1999, are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General	\$ -	\$60,000
Sheriff's	<u>60,000</u>	<u>-</u>
Total	<u>\$60,000</u>	<u>\$60,000</u>

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS -

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1999</u>
Buildings	\$ 61,924	\$ 2,024	\$ -	\$ 63,948
Vehicles	182,749	18,520	24,940	176,329
Equipment	<u>52,499</u>	<u>14,282</u>	<u>-</u>	<u>66,781</u>
Total	<u>\$297,172</u>	<u>\$ 34,826</u>	<u>\$ 24,940</u>	<u>\$307,058</u>

NOTE 6 - PENSION PLAN -

Plan Description

Substantially all employees of the St. Helena Parish Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

ST. HELENA PARISH SHERIFF
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

All Sheriff's and deputies who are found to be physically fit, who earn at least \$400 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 of 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 (Act 1117 of 1995 increased the accrual rate of 0.25 percent for all service rendered on or after January 1, 1980). 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 supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318)362-3191.

Funding Policy

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the St. Helena Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the St. Helena Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The St. Helena Parish Sheriff's contributions to the System for the years ending June 30, 1999, 1998, and 1997 were \$18,050, \$14,473, and \$12,297, respectively, equal to the required contributions for each year.

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS -

The St. Helena Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

active employees are provided through an insurance company whose monthly premiums are paid by the Sheriff.

NOTE 8 - DEFERRED COMPENSATION PLAN -

The St. Helena Parish Sheriff offers its employees, The Louisiana Public Employees Deferred Compensation Plan, a deferred compensation plan created in accordance with Internal Revenue Code Section 457, as revised January 1, 1999. The plan, available to all St. Helena Parish Sheriff employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights shall be held for the exclusive benefit of participants and their beneficiaries.

At June 30, 1999, \$20,634 was applicable to employees of the St. Helena Parish Sheriff's office. As of the date of this report, information regarding the total plan assets was not available.

NOTE 9 - LEASES -

There were no lease obligations outstanding at June 30, 1999.

NOTE 10 - CHANGES IN AGENCY FUND BALANCES -

A summary of changes in agency fund balances due to taxing bodies and other follows:

	Balances at <u>July 1, 1998</u>	<u>Additions</u>	<u>Reductions</u>	Balances at <u>June 30, 1999</u>
Agency funds:				
Sheriff's	\$ 212,955	\$ 400,223	\$ 429,541	\$ 183,637
Tax Collector	25,607	4,358,967	4,372,103	12,471
Prisoner Asset	<u>327</u>	<u>758</u>	<u>-</u>	<u>1,085</u>
Total assets	<u>\$ 238,889</u>	<u>\$4,759,948</u>	<u>\$4,801,644</u>	<u>\$ 197,193</u>

NOTE 11 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS -

The following is a summary of the long-term obligation transactions for the year ended June 30, 1999:

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

	<u>Bank Notes</u>
Long-term obligations payable plus current portion at July 1, 1998	\$ 49,025
Additions	-
Deductions	<u>(49,025)</u>
Less current portion	<u> -</u>
Long-term obligations payable at June 30, 1999	<u><u>\$ -</u></u>

NOTE 12 - LITIGATION AND CLAIMS -

At June 30, 1999, the Sheriff's Office is involved in six lawsuits which are insured by the Louisiana Sheriff's Risk Management Program.

NOTE 13 - EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY -

Certain operating expenditures of the Sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

	<u>June 30, 1999 Amount</u>
Sheriff's office - utility bills	<u>\$ 18,070</u>
Total	<u><u>\$ 18,070</u></u>

NOTE 14 - YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Sheriff's operations in the year 2000 and beyond. The St. Helena Parish Sheriff uses an outside accounting firm to process its accounting. This outside firm advised the Sheriff that it is year 2000 compliant. The St. Helena Parish Sheriff is dependent on funding from various sources. The effect, if any, the year 2000 compliance would have on the Sheriff's ability to obtain funding is not determinable.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Sheriffs remediation efforts will be successful in whole or in part, or that the individuals and/or agencies that fund the St. Helena Parish Sheriff will be year 2000 ready.

NOTE 15 - LEVIED TAXES

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

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Law enforcement District	10.62	10.62	None
Law enforcement District	9.20	9.20	None

The following are the principal taxpayers and related ad valorem tax revenue for the Sheriff:

<u>Taxpayer</u>	<u>Type Of Business</u>	<u>Assessed Valuation</u>	<u>% of Total Taxable Assessed Valuation</u>	<u>Approximate Ad Valorem Tax Revenue For Sheriff</u>
Transcontinental Gas Pipeline Corp.	Pipe Line	\$3,122,950	8	\$ 61,897
Century Telephone of East Louisiana	Utility	1,942,230	5	38,495
Demco	Utility	<u>1,932,930</u>	<u>5</u>	<u>38,311</u>
		<u>\$6,998,110</u>	<u>18</u>	<u>\$138,703</u>

NOTE 16 - COMPLIANCE WITH LAWS

The St. Helena Parish Sheriff did not comply with Asset Management Law. The Sheriff did not maintain adequate records of property. The records are not complete as to the property that is owned by the Sheriff prior to 1996. The records should include information as to the date of purchase of such property, or equipment, the initial costs or estimated costs if actual costs is not available.

The General Fund owes the Bond Fund \$60,000 from a prior administration. Laws should be followed that prohibit using agency funds for other uses.

NOTE 17 - ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS

During 1998, the Sheriff implemented GASB Statements No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. This standard requires the Sheriff to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of Sheriff employees.

Supplementary salary payments are made by the state directly to certain groups of employees. The Sheriff is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure (expense) payments is the actual contribution made by the state. For 1999, the state paid supplemental salaries to law enforcement employees of the Sheriff's office.

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

On-behalf payments recorded as revenues and expenditures (expenses) in the 1999 financial statements are as follows:

	State Supplemental <u>Salaries</u>
General Fund:	
Policeman Supplemental Pay	\$ <u>15,576</u>
Total On-Behalf Payments	\$ <u>15,576</u>

The Sheriff is required to pay from its own budget the payroll taxes and retirement contributions on these on-behalf payments.

OTHER SUPPLEMENTARY SCHEDULES

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

For the Year Ended June 30, 1999

FIDUCIARY FUNDS - AGENCY FUNDS DEFINED

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, Sheriff's sales, and garnishments. It also accounts for collections of bonds, fines, and costs of payment of these collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

PRISONER ASSET FUND

The Prisoner Asset Fund accounts for collections of inmates funds and the payment of these collections to the inmates periodically or at the time of release.

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

SCHEDULE 1

Fiduciary Funds - Agency Funds

COMBINING BALANCE SHEET

June 30, 1999

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>PRISONER ASSET FUND</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	\$ 123,637	\$ 12,471	\$ 1,085	\$ 137,193
Due from other funds	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
TOTAL ASSETS	<u>\$ 183,637</u>	<u>\$ 12,471</u>	<u>\$ 1,085</u>	<u>\$ 197,193</u>
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Due to taxing bodies & others	183,637	12,471	1,085	197,193
Due to employees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>\$ 183,637</u>	<u>\$ 12,471</u>	<u>\$ 1,085</u>	<u>\$ 197,193</u>

See auditor's report.

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

SCHEDULE 2

Fiduciary Funds - Agency Funds

SCHEDULE OF CHANGES IN BALANCES DUE
TO TAXING BODIES AND OTHERS

June 30, 1999

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>PRISONER ASSET FUND</u>	<u>TOTAL</u>
BALANCES AT BEGINNING OF YEAR	\$ 212,955	\$ 25,607	\$ 327	\$ 238,889
ADDITIONS				
Deposits:				
Sheriff's sales	251,307	-	-	251,307
Bonds	7,183	-	-	7,183
Fines and costs	120,798	-	-	120,798
Garnishments	18,900	-	-	18,900
Other deposits	1,261	-	758	2,019
Taxes, fees, etc., paid to tax collector	-	4,333,360	-	4,333,360
Restitution	775	-	-	775
Total Additions	<u>400,224</u>	<u>4,333,360</u>	<u>758</u>	<u>4,734,342</u>
Total	<u>613,179</u>	<u>4,358,967</u>	<u>1,085</u>	<u>4,973,231</u>
REDUCTIONS				
Taxes, fees, etc. distributed to taxing bodies and others	-	4,346,496	-	4,346,496
Deposits settled to:				
Sheriff's General Fund	39,654	-	-	39,654
Police Jury	66,163	-	-	66,163
District Attorney	21,402	-	-	21,402
Clerk of Court	3,524	-	-	3,524
Attorney's, appraisers, etc.	243,932	-	-	243,932
Other settlements	54,867	-	-	54,867
Total Reductions	<u>429,542</u>	<u>4,346,496</u>	<u>-</u>	<u>4,776,038</u>
BALANCES AT END OF YEAR	<u>\$ 183,637</u>	<u>\$ 12,471</u>	<u>\$ 1,085</u>	<u>\$ 197,193</u>

See auditor's report.

OTHER INDEPENDENT AUDITOR'S REPORTS AND
FINDINGS AND RECOMMENDATIONS

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

Durnin & James

•CERTIFIED PUBLIC ACCOUNTANTS•

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September 14, 1999

Independent Auditor's 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 Ronald R. Ficklin
Acting St. Helena Parish Sheriff
Greensburg, Louisiana

We have audited the financial statements of St. Helena Parish Sheriff as of and for the year ended June 30, 1999, and have issued our report thereon dated September 14, 1999. 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.

Compliance

As part of obtaining reasonable assurance about whether the St. Helena Parish Sheriff's financial statements are 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 amount. 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 two instances of non-compliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of current year audit findings as items 99-2 and 99-3.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Helena Parish Sheriff'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 one 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 St. Helena Parish Sheriff's ability to record, process, summarize and report financial data

ST. HELENA PARISH SHERIFF

consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and recommendations as item number 99-1.

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 not a material weakness.

This report is intended solely for the use of management and the Louisiana Legislative Auditor, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the St. Helena Parish Sheriff is a matter of public record.

Respectfully submitted,


DURNIN & JAMES, CPAs

FINDINGS AND RECOMMENDATIONS

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

CURRENT YEAR AUDIT FINDINGS
For the Year Ended June 30, 1999

FINDINGS AND RECOMMENDATIONS

99-1

Finding: Records were not complete on agencies entitled to \$2,009 of the Civil Fund's \$11,603.

Recommendation: We recommend that these funds be identified.

Management's Response: Sheriff's Office personnel have stated that all parties due money are being identified, and the record keeping is current. Old unidentified balances are being reconciled as time is available.

99-2

Finding: The records are not complete as to the property that is owned by the Sheriff's Office.

Recommendation: We recommend that record keeping for the assets include information regarding all property owned, date of purchase of such property, and cost of property. If actual costs are not available, estimated cost should be used.

Management's Response: Sheriff's Office personnel have stated that such records are now being compiled. Records are current with activity since 1996. Asset records from years prior to 1996 are being researched and compiled as staff has available time.

99-3

Finding: The General Fund owes the Bond Fund \$60,000. This type of arrangement involving agency funds is generally prohibited.

Recommendation: We recommend that the Bond Fund be repaid, and that such transactions be avoided in the future.

Management's Response: Sheriff's Office personnel have stated that the Bond Fund will be repaid as soon as possible. This interfund loan was from a prior administration.

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

CORRECTION ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the Year Ended June 30, 1999

FINDINGS AND RECOMMENDATIONS

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Contact Person</u>	<u>Anticipated Completion Date</u>
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Section I- Internal Control and Compliance Material to the Financial Statements:

INTERNAL CONTROL

99-1 Civil Fund had \$11,603. Records were not complete on agencies entitled to \$2,009 of those funds.

In the process of determining who is owed those funds.

Monta Graves June 2000

COMPLIANCE

99-2 Assets Management Law-LSA-RS24:515(1) The records are not complete as to the property that is owned by the Sheriff. The records should include information as to the date of purchase of such property, or equipment, the initial cost or estimated costs if actual costs are not available.

In the process of getting a list of property.

Ronald R. Ficklin June 2000

99-3 The General Fund owes the Bond Fund \$60,000. Laws should be followed that prohibit using agency funds for other uses.

The Bond Fund will be paid as soon as funds are available. The loan was during a prior administration.

Ronald R. Ficklin June 2000

Section II-Internal Control and Compliance to Federal Awards:

No findings applicable to federal awards.

Section III-Management Letter:

No Management Letter

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

St. Helena Parish Sheriff
Greensburg, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 1999

<u>Ref #</u>	<u>Fiscal Year Findings Initially Occurred</u>	<u>Description of Findings</u>	<u>Corrective Action Taken</u>	<u>Plan Corrective Action Partial Corrective Action Taken</u>	<u>Additional Explanation</u>
98-1	June 30, 1996	Inadequate segregation of duties.	Yes	Staff reorganized.	N/A
98-2	June 30, 1996	Civil fund records not current.	Yes	Records maintained.	N/A
98-3	June 30, 1996	Bond fund records not current.	Yes	Records maintained.	N/A
98-4	June 30, 1998	Time records not complete on Sheriff's Deputies.	Yes	Time sheets and records now kept.	N/A
98-5	June 30, 1996	Prisoner Asset account not current.	Yes	Records kept and bank reconciliation up to date.	N/A
98-6	June 30, 1996	Records on fixed assets not complete.	No	Fixed asset sub-ledger incomplete for assets prior to 1996.	N/A
98-7	June 30, 1996	General fund owes Bond fund \$60,000.	No	\$60,000 still owed at 6/30/99.	N/A
98-8	June 30, 1998	Records not kept regarding bids on equipment.	Yes	Bids are currently kept.	N/A
ML-1	June 30, 1997	Fidelity Bond coverage should be increased.	Yes	Coverage was increased in fiscal year ended 6/30/99.	N/A
ML-2	June 30, 1997	No policy on post retirement benefits.	Yes	Policy manual has been updated.	N/A
ML-3	June 30, 1997	Agency fund records not adequately maintained.	Yes	Records being maintained on a current basis.	N/A
ML-4	June 30, 1998	No written policy on making bank deposits.	Yes	New policy established. Written manual completed.	N/A
ML-5	June 30, 1998	Inadequate written detail travel reports.	Yes	All travel reports now have sufficient detail.	N/A