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ST. HELENA PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
GREENSBURG, LOUISIANA
June 30, 1999

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Release Date OCT 13 1999

ST. HELENA PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
GREENSBURG, LOUISIANA

Financial Statements and Auditor's Report
As of and for the Eleven Months Ended
June 30, 1999

ST. HELENA PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
GREENSBURG, LOUISIANA

Financial Statements with Independent Auditor's Report
As of and for the Eleven Months Ended June 30, 1999

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PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

7732 GOODWOOD BOULEVARD, SUITE F ♦ BATON ROUGE, LOUISIANA 70806
TELEPHONE: 225/928-4865 ♦ FAX: 225/928-4866

August 12, 1999

INDEPENDENT AUDITOR'S REPORT

Honorable Ronald R. Ficklin
Acting St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Post Office Drawer 456
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 eleven months ended June 30, 1999, 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.

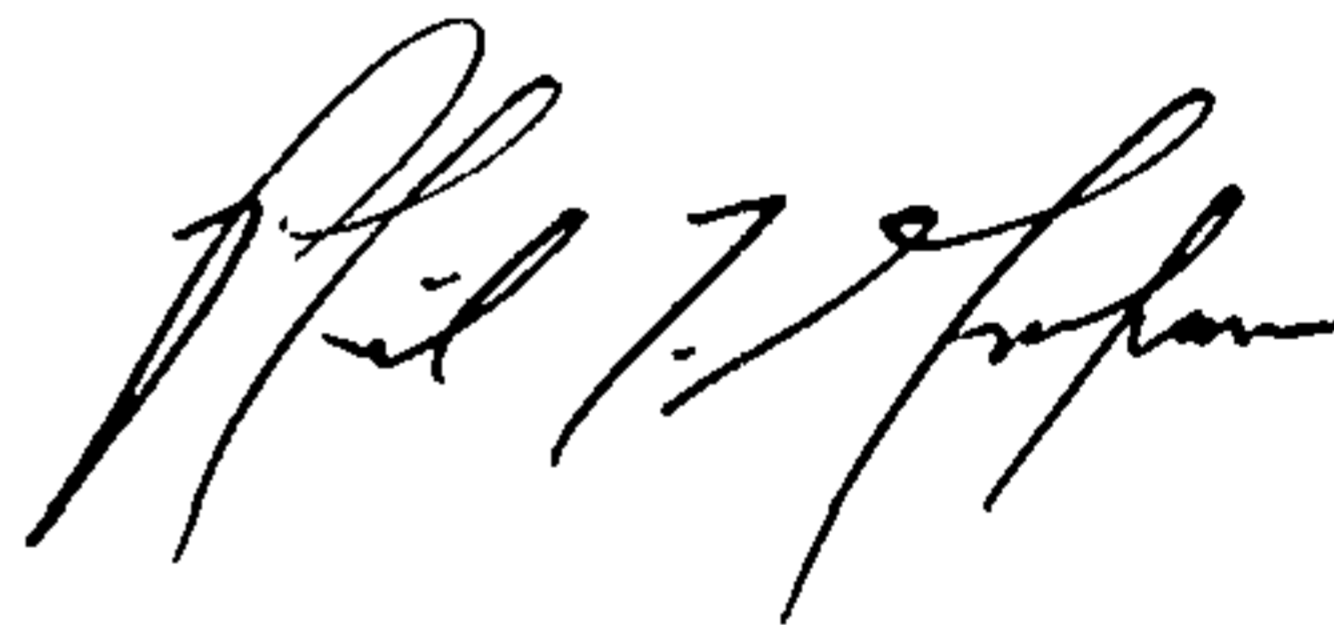
As described in Note 1, the St. Helena Parish Sheriff is the ex-officio tax collector for the various taxing bodies within St. Helena Parish, and the accompanying statements present information

Honorable Ronald R. Ficklin
Acting St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Greensburg, Louisiana
As of and for the Eleven Months Ended June 30, 1999

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.

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 June 30, 1999, and the collections, distributions and unsettled balances of the Tax Collector Agency Fund for the Eleven Months Ended June 30, 1999, on the basis of accounting described in note 1.

In accordance with Government Auditing Standards, I have also issued my report dated August 12, 1999, on the St. Helena Parish Sheriff's compliance with laws and regulations and my consideration of the agency's internal control structure.

A handwritten signature in black ink, appearing to read "Phil T. Johnson". The signature is written in a cursive style with a large initial "P" and "J".

St. Helena Parish Sheriff
Greensburg, Louisiana
Tax Collector Agency Fund
Statement of Assets and Liabilities
Arising From Cash Transactions
June 30, 1999

ASSETS

| | |
|------|------------------|
| Cash | <u>\$ 12,471</u> |
|------|------------------|

LIABILITIES

| | |
|---------------------------------|------------------|
| Due to Taxing Bodies and Others | <u>\$ 12,471</u> |
|---------------------------------|------------------|

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 Eleven Months Ended June 30, 1999

UNSETTLED BALANCES AT July 31, 1998 \$ 25,607

COLLECTIONS

| | |
|--|----------------------|
| Ad valorem taxes | 2,407,93 |
| Protest taxes | 6,035 |
| Angling, hunting and trapping licenses | 12,445 |
| Parish licenses | 61,356 |
| Interest on: | |
| Delinquent taxes | 1,308 |
| Investments | 1,797 |
| State revenue sharing (note 2) | 215,754 |
| Redemptions and refunds | 3,557 |
| Tax notices, etc. | 2,133 |
| Sales tax (note 5) | <u>1,621,043</u> |
| Total collections | <u>4,333,360</u> |
| Total | <u>4,358,967</u> |

DISTRIBUTIONS

| | |
|--|------------------|
| Louisiana Department of Wildlife and Fisheries | 8,583 |
| Louisiana Department of Agriculture and Forestry | 12,092 |
| Louisiana Tax Commission | 2,173 |
| Florida Parishes Juvenile Justice Commission | 83,701 |
| St. Helena Parish: | |
| Police Jury | 1,538,064 |
| School Board | 1,222,666 |
| Sheriff | 650,385 |
| Assessor | 214,767 |
| Hospital | 443,085 |
| Clerk of Court | 257 |
| Tourist Commission | 121 |
| Town of Greensburg | 87,738 |
| Revenue Recovery Group, Incorporated | 69,694 |
| Pension funds | 4,955 |
| Redemptions and refunds | <u>8,215</u> |
| Total distributions | <u>4,346,496</u> |

UNSETTLED BALANCES AT JUNE 30, 1999

DUE TO TAXING BODIES AND OTHERS \$ 12,471

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 Eleven Months Ended June 30, 1999

NOTE #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, 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 June 30, 1999, the sheriff has \$146,293 (collected bank balance) on deposit with a local financial institution. The amounts of \$2,051, \$123,706 and \$6,035 are in interest bearing demand accounts. The remaining

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

Notes to the Financial Statements
For the Eleven Months Ended June 30, 1999

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

balance is in one 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 63 of 1998 were distributed as follows:

St. Helena Parish:

| | |
|--|-----------|
| Police Jury | \$ 70,368 |
| School Board | 35,045 |
| Assessor | 20,377 |
| Hospital | 5,545 |
| Florida Parishes Juvenile Justice Commission | 8,194 |

Sheriff's:

| | |
|--------------------------|-------------------|
| Law Enforcement District | 28,189 |
| Commission | 42,368 |
| Pension Funds | <u>5,668</u> |
| Total | <u>\$ 215,754</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 7 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.

Note #5: YEAR 2000 ISSUE (UNAUDITED)

The year 2000 issue is a result of shortcomings in many electronic data processing systems and other electronic

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

Notes to the Financial Statements
For the Eleven Months Ended June 30, 1999

Note #5: YEAR 2000 ISSUE (UNAUDITED) (CONTINUED)

equipment that may adversely affect the government's operations as early as 1999. The St. Helena Parish Tax Collector has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the tax collector's office. The only computer processing done by the tax collector is for sales tax collections. This program has a four digit date field for the year and the vendor has advised that it is Year 2000 compliant.

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 tax collector is or will be Year 2000 ready, that the tax collector's remediation efforts will be successful in whole or part, or that parties with whom the tax collector does business will be year 2000 ready.

NOTE #6: PROTEST TAXES

There is one taxpayer who has protested a portion of their assessed taxes amounting to \$6,035. No date has been set for resolution of these protested taxes between the taxpayer and the Louisiana Tax Commission.

INDEPENDENT AUDITOR'S REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following independent auditor's reports on internal control structure, and compliance with laws and regulations are 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.

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TELEPHONE: 225/928-4865 ♦ FAX: 225/928-4866

August 12, 1999

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL
CONTROL OVER FINANCIAL REPORTING**

Honorable Ronald R. Ficklin
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 Eleven Months Ended June 30, 1999, and have issued my report thereon dated August 12, 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 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

Honorable Ronald R. Ficklin
Acting St. Helena Parish Sheriff and
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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 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
GREENSBURG, LOUISIANA
TAX COLLECTOR AGENCY FUND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Eleven Months Ended June 30, 1999

SECTION I: SUMMARY OF AUDIT RESULTS:

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of St. Helena Parish Sheriff and Ex-Officio Parish Tax Collector.
2. No instances of noncompliance material to the financial statements of St. Helena Parish Sheriff and Ex-Officio Parish Tax Collector were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Structure.

A. Federal Awards

1. There are no federal awards.

SECTION II: FINDINGS-FINANCIAL STATEMENTS AUDIT

None

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:

N/A

SECTION IV: MANAGEMENT LETTER

None in the current year.

Prior year management letter finding 96-1.

The management letter issued September 20, 1996, in connection with the July 31, 1996 audit, reported that supporting documentation could not be located for check #1972 dated October 4, 1995, in the amount of \$1,808.76.

These funds have been repaid to the tax collector account.