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EAST FELICIANA PARISH SHERIFF (AS EX-OFFICIO PARISH TAX COLLECTOR)

Clinton, Louisiana

Financial Statement

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 oppropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditer and, where appropriate, at the office of the parish clerk of court. AUG 2 5 1339 Release Date

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INDEPENDENT AUDITORS' REPORT

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The Honorable T. R. "Randy" Maglone East Feliciana Parish Sheriff as Ex-Officio Tax Collector Clinton, Louisiana

We have audited the accompanying financial statement of the Tax Collector Fund (agency fund) of the East Feliciana Parish Sheriff for the year ended June 30, 1999 as listed in the table of contents. This financial statement is the responsibility of the East Feliciana Parish Sheriff as Ex-Officio Parish 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 the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, 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 financial statement presents information only on the Tax Collector Fund (agency fund). Further, the accompanying statement of 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 East Feliciana Parish Sheriff for the year ended June 30, 1999, on the basis of accounting described in Note 1.

In accordance with <u>Government Auditing Standards</u>, we have also issued a report dated July 22, 1999 on our consideration of the Tax Collector Fund of the East Feliciana Parish Sheriff's compliance with laws and regulations and on its internal control over financial reporting.

MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS Our audit was performed for the purpose of forming an opinion on the financial statement taken as a whole. The accompanying financial information listed as "Supplementary Information" is presented for purposes of additional analysis and is not a required part of the financial statement of the Tax Collector Fund (agency fund) of the East Feliciana Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

Lafayette, Louisiana July 22, 1999

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FINANCIAL STATEMENT

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EAST FELICIANA PARISH SHERIFF Clinton, Louisiana Tax Collector Agency Fund

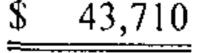
Statement of Collections, Distributions and Unsettled Balances Year Ended June 30, 1999

Unsettled balances, July 1, 1998	<u>\$</u> 35,180
Collections:	
Ad valorem taxes	3,162,481
Fire protection fees	228,692
Sporting licenses	27,760
Parish licenses	77,063
Interest earned on -	
Delinquent taxes	2,674
Denosite of taxes licenses etc.	7 4 4 2

Deposits of taxes, licenses, etc.	7,442
State revenue sharing	426,614
Tax notices etc.	11,136
Refunds and redemptions	18,333
Total collections	3,962,195
Total	3,997,375
Distributions:	
Louisiana Department of Wildlife and Fisheries	24,240
Louisiana Forestry Commission	9,136
Louisiana Tax Commission	2,461
East Feliciana Parish -	
Assessor	384,252
Police Jury	609,102
School Board	1,776,365
Fire district	681,139
Sheriff	340,493
Municipalities	27,372
Refunds and redemptions	9,649
Pension funds	89,456
Total distributions	3,953,665

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The accompanying notes are an integral part of this statement.

EAST FELICIANA PARISH SHERIFF Clinton, Louisiana

Notes to Financial Statement

(1) <u>Summary of Significant Accounting Policies</u>

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 sporting licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying financial statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector.

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) <u>Interest-Bearing Deposits</u>

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 interest-bearing deposits (book balances) totaling \$43,710 representing unsettled tax collections. Deposit balances (bank balances) at June 30, 1999 of \$43,742 are fully secured through federal deposit insurance.

(3) <u>State Revenue Sharing Funds</u>

The revenue sharing funds received during the year were allocated among the taxing bodies as follows:

East Feliciana Parish:	
Police Jury	\$153,170
School Board	76,335
Assessor	93,648
Sheriff:	
Law enforcement district	25,000
Commission	46,453
Municipalities	27,372
Pension funds	4,636

Total	\$426,614
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EAST FELICIANA PARISH SHERIFF Clinton, Louisiana

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Notes to Financial Statements (Continued)

(4) <u>Unsettled Balances</u>

The unsettled cash balance at June 30, 1999 of \$43,710 consists of the following:

\$14,139
22,285
6,577
315
394
\$43,710

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INTERNAL CONTROL AND COMPLIANCE

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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

The Honorable T. R. "Randy" Maglone East Feliciana Parish Sheriff as Ex-Officio Tax Collector Clinton, Louisiana

We have audited the financial statement of The Tax Collector Fund (agency fund) of the East Feliciana Parish Sheriff for the year ended June 30, 1999, and have issued our report thereon dated July 22, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in <u>Government Auditing Standards</u> issued by the Comptroller General of the United States.

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Compliance

As part of obtaining reasonable assurance about whether The Tax Collector Fund's 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 <u>Government Auditing Standards</u>.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the East Feliciana 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 statement 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 East Feliciana Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statement.

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MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS The reportable condition is described below:

Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the East Feliciana Parish Sheriff did not have adequate segregation of functions within the accounting system.

Recommendation:

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.

Response:

No response is considered necessary.

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. 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

Lafayette, Louisiana July 22, 1999

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Corrective Action Taken

Planned Corrective Action/Partial Corrective Action Taken

See Corrective Action Plan.

No

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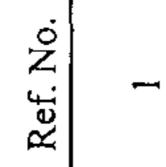
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EAST FELICIANA PARISH SHERIF Clinton, Louisiana	Summary Schedule of Prior Audit Findi Year Ended June 30, 1999	Description of Finding/ Management Letter Comment	Segregation of functions within the accounting system; based upon the cost-benefit of additional personnel, the probable infeasibility to achieve segregation of functions deemed client response unnecessary.	
		Year Finding Initially Occurred	Unknown	



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EAST FELICIANA PARISH SHERIFF Clinton, Louisiana Tax Collector Agency Fund

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Corrective Action Plan Year Ended June 30, 1999

<u>Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial</u> <u>Statements Performed in Accordance with Government Auditing Standards</u>

Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.

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