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**CAMERON PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Cameron, Louisiana**

**Financial Statements With  
Independent Auditor's Report  
As of and for the 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 OCT 20 1999

**VERNON R  
COON**  
CERTIFIED PUBLIC ACCOUNTANT

CAMERON PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Cameron, Louisiana

Financial Statements With  
Independent Auditor's Report  
As of and for the Year Ended June 30, 1999

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
<b>Independent Auditor's Report</b>		2
<b>Financial Statements:</b>		
Tax Collector Agency Fund:		
Statement of Assets and Liabilities Arising from Cash Transactions	A	5
Statement of Collections, Distributions, And Unsettled Balances	B	6
Notes to the Financial Statements		8
	<u>Schedule</u>	<u>Page No.</u>
<b>Supplemental Information Schedule-</b> Year 2000 Issue (Unaudited)	1	12
<b>Independent Auditor's Reports Required by</b> <i>Government Auditing Standards:</i>		
Report on Compliance and Internal Control Over Financial Reporting		14
Schedule of Findings and Questioned Costs	2	16
Summary Schedule of Prior Audit Findings	3	17



## Independent Auditor's Report

HONORABLE JAMES R. SAVOIE  
CAMERON PARISH SHERIFF AND  
EX-OFFICIO PARISH TAX COLLECTOR  
Cameron, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Cameron Parish Sheriff as of June 30, 1999, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Cameron Parish Sheriff's management. 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 *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 Cameron Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Cameron Parish, and the accompanying financial statements present information only on his activities as 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.

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Cameron Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Cameron, Louisiana  
Independent Auditor's Report,  
June 30, 1999

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Cameron Parish Sheriff as of June 30, 1999, and the collections and distributions for the year then ended, on the basis of accounting as described in note 1.

The year 2000 supplementary information on page 12 is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Year 2000 supplementary information. However, I did not audit the information and do not express an opinion on it. In addition, I do not provide assurance that the Cameron Parish Sheriff is or will be year 2000 compliant, that the Cameron Parish Sheriff's remediation efforts will be successful in whole or in part, or that parties with which the Cameron Parish Sheriff does business are or will become year 2000 compliant.

In accordance with *Government Auditing Standards*, I have also issued reports dated October 8, 1999, on the Cameron Parish Sheriff's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control over financial reporting.



West Monroe, Louisiana  
October 8, 1999

**FINANCIAL STATEMENTS**

CAMERON PARISH SHERIFF  
Cameron, Louisiana  
TAX COLLECTOR AGENCY FUND

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

**ASSETS**

Cash

\$5,872,965

**LIABILITIES**

Due to taxing bodies and others

\$5,872,965

The accompanying notes are an integral part of this statement.

CAMERON PARISH SHERIFF  
Cameron, Louisiana  
TAX COLLECTOR AGENCY FUND

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

<b>UNSETTLED BALANCES, JUNE 30, 1998</b>	<u>\$5,032,733</u>
<b>COLLECTIONS</b>	
Ad valorem taxes:	
Current year	14,332,173
Prior year	161,993
Ad valorem taxes paid under protest	2,264,207
State Revenue Sharing	200,274
Payment in lieu of taxes	177,454
Sportsman licenses	152,285
Parish occupational licenses	226,948
Interest on:	
NOW accounts	44,122
Delinquent taxes	22,326
Protested taxes held in escrow	140,769
Tax notices, etc.	3,701
Refunds	9,467
Total collections	<u>17,735,719</u>
Total	<u>22,768,452</u>
<b>DISTRIBUTIONS</b>	
Louisiana Department of Wildlife and Fisheries	127,424
Louisiana Tax Commission	3,325
Cameron Parish:	
Assessor	301,672
Police Jury	3,273,110
School Board	5,556,929
Sheriff	2,612,406
Mosquito Control District	609,430
Ambulance districts	722,231
Hospital	201,922
Recreation districts	851,969
Drainage districts	581,321
Waterworks districts	717,652

(Continued)

**Statement B**

**CAMERON PARISH SHERIFF**  
*Cameron, Louisiana*  
**TAX COLLECTOR AGENCY FUND**  
Statement of Collections, Distributions,  
and Unsettled Balances  
For the Year Ended June 30, 1999

**DISTRIBUTIONS (CONTD.)**

Cameron Parish (contd.)	
Sewerage District No. 1	\$224,353
Port, Harbor, and Terminal District	23,396
Pension funds	459,864
Refunds	628,483
Total distributions	<u>16,895,487</u>
<b>UNSETTLED BALANCES, JUNE 30, 1999</b>	<u><u>\$5,872,965</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.



**CAMERON PARISH SHERIFF**  
Cameron, Louisiana  
**TAX COLLECTOR AGENCY FUND**

Notes to the Financial Statements  
For the Year Ended June 30, 1999

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

**A. REPORTING ENTITY**

Louisiana Revised Statute 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 his responsibility as ex-officio parish 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, the distributions pursuant to such law, and unsettled balances due 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 recognized 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. At June 30, 1999, the sheriff has cash and cash equivalents (bank balances) totaling \$5,925,794. All cash is deposited in interest bearing demand accounts, and is secured through \$200,000 of federal deposit insurance and \$12,222,861 of pledged securities (market value) held by the custodial bank in the name of the fiscal agency bank (GASB Category 3).

CAMERON PARISH SHERIFF  
 Oberlin, Louisiana  
 TAX COLLECTOR AGENCY FUND  
 Notes to the Financial Statements (Continued)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 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 bank has failed to pay deposited funds upon demand.

**2. STATE REVENUE SHARING FUNDS**

The revenue sharing funds provided by Act 63 of 1998 were distributed as follows:

Cameron Parish:	
Police Jury	\$39,648
School Board	57,637
Assessment District	5,956
Drainage districts	2,815
Water districts	4,851
Sewerage District No. 1	1,995
Hospital service district	2,706
Recreation districts	2,030
East Cameron Port, Harbor, and Terminal District	315
Mosquito Control District	8,810
Sheriff:	
Law Enforcement District	18,412
Commission	47,308
Pension funds	<u>7,791</u>
 Total	 <u><u>\$200,274</u></u>

**3. TAXES PAID UNDER PROTEST**

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, may 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 shall be segregated and held by the tax collector for a period of thirty days. If suit is filed within the thirty day period for recovery of such amounts, the funds segregated shall be held pending outcome of the suit. If the taxpayer prevails, the tax

CAMERON PARISH SHERIFF  
Oberlin, Louisiana  
TAX COLLECTOR AGENCY FUND  
Notes to the Financial Statements (Continued)

collector shall refund the amount due, with all interest earned from the date the funds were received by the tax collector. The following is a summary of the transactions relating to protested taxes:

Tax Roll	Balance July 1, 1998	. . . . Additions . . . .			Balance June 30, 1999
		Taxes	Interest	Reductions	
1986	\$78,995		\$1,713	(\$80,708)	NONE
1987	100,992		1,779	(102,771)	NONE
1988	412,639		9,045	(406,672)	\$15,012
1989	173,473		2,767	(171,795)	4,445
1990	228,115		4,849	(216,080)	16,884
1991	262,762		4,863	(230,546)	37,079
1992	212,769		4,643	(202,960)	14,452
1993	224,458		4,471	(215,861)	13,068
1994	379,352		10,923		390,275
1995	495,270		9,426		504,696
1996	986,983		28,455		1,015,438
1997	1,248,462		27,054		1,275,516
1998		\$2,264,207	30,781		2,294,988
Total	<u>\$4,804,270</u>	<u>\$2,264,207</u>	<u>\$140,769</u>	<u>(\$1,627,393)</u>	<u>\$5,581,853</u>

**SUPPLEMENTAL INFORMATION SCHEDULE**

CAMERON PARISH SHERIFF AND  
EX-OFFICIO TAX COLLECTOR  
Cameron, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
As of and For the Year Ended June 30, 1999

**YEAR 2000 ISSUE (Unaudited)**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Cameron Parish Sheriff 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 sheriff's office. The sheriff has identified the ad valorem tax collection and distribution system as requiring year 2000 remediation. All testing and validation of this system has been performed.

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

**Independent Auditor's Reports Required  
by *Government Auditing Standards***

The following independent auditor's reports on compliance and internal control 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.



## Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

HONORABLE JAMES R. SAVOIE  
Cameron Parish Sheriff and  
Ex-officio Parish Tax Collector  
Cameron, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Cameron Parish Sheriff as of and for the year ended June 30, 1999 and have issued my report thereon dated October 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 Cameron Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial 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 Cameron 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 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.

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Cameron Parish Sheriff and  
Ex-Officio Tax Collector  
Cameron, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 1999

This report is intended solely for the information and use of the Cameron Parish Sheriff, management of the sheriff's office and interested state agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be 'V. R.', written in a cursive style.

West Monroe, Louisiana  
October 8, 1999



CAMERON PARISH SHERIFF AND  
EX-OFFICIO TAX COLLECTOR  
Cameron, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 1999

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of the Tax Collector Agency Fund of the Cameron Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Tax Collector Agency Fund of the Cameron Parish Sheriff 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 Over Financial Reporting.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

CAMERON PARISH SHERIFF AND  
EX-OFFICIO TAX COLLECTOR  
Cameron, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1999

There were no audit findings reported in the audit for the year ended June 30, 1998.