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**OUACHITA PARISH SHERIFF
Monroe, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1999
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report is submitted to the auditor, or his or her, 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 1-19-2000

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

OUACHITA PARISH SHERIFF
Monroe, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1999
With Supplemental Information Schedules

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Independent Auditor's Report

Honorable Charles L. "Chuck" Cook
Ouachita Parish Sheriff
Monroe, Louisiana

I have audited the general purpose financial statements of the Ouachita Parish Sheriff, a component unit of the Ouachita Parish Police Jury, as of June 30, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Ouachita Parish Sheriff's management. My responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Ouachita 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.

My audit was made for the purpose of forming an opinion on the general purpose financial statements, taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Ouachita Parish Sheriff. Such information, except for the schedule on the year 2000 issue which is marked unaudited, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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OUACHITA PARISH SHERIFF

Monroe, Louisiana

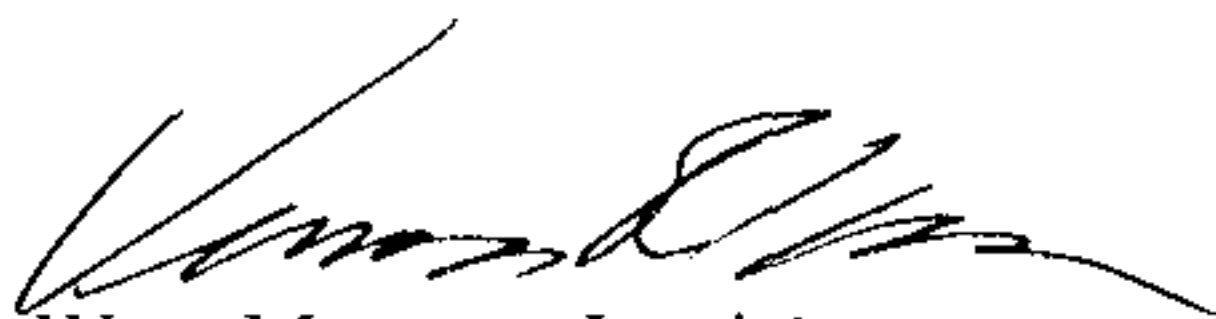
Independent Auditor's Report,

June 30, 1999

The year 2000 supplementary information on page 26 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 Ouachita Parish Sheriff is or will be year 2000 compliant, that the Ouachita Parish Sheriff's remediation efforts will be successful in whole or in part, or that parties with which the Ouachita Parish Sheriff does business are or will become year 2000 compliant.

As discussed in note 10, the Ouachita Parish Sheriff is a defendant in several lawsuits. The ultimate outcome of the litigation for all suits cannot presently be determined. Accordingly, no provision for any liability that may result upon adjudication has been made in the accompanying general purpose financial statements.

In accordance with *Government Auditing Standards*, I have also issued a report dated December 21, 1999, on my consideration of the Ouachita Parish Sheriff's internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.



West Monroe, Louisiana

December 21, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

OUACHITA PARISH SHERIFF
 Monroe, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS
 Combined Balance Sheet, June 30, 1999

| | GOVERNMENTAL FUND TYPE - GENERAL FUND | FIDUCIARY FUND TYPE - AGENCY FUNDS | ...ACCOUNT GROUPS... GENERAL FIXED ASSETS | GENERAL LONG-TERM OBLIGATIONS | TOTAL (MEMORANDUM ONLY) |
|------------------------------------------------------------------|------------------------------------------------|---------------------------------------------|----------------------------------------------------|-------------------------------------|-------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| Cash | \$719,979 | \$2,644,583 | | | \$3,364,562 |
| Investments | 2,129,666 | | | | 2,129,666 |
| Receivables | 327,558 | | | | 327,558 |
| Due from other funds | 607 | | \$4,652,374 | | 607 |
| Office furnishings and equipment | | | | | 4,652,374 |
| Amount to be provided for retirement of long-term obligations | | | | \$27,230 | 27,230 |
| TOTAL ASSETS AND OTHER DEBITS | \$3,177,810 | \$2,644,583 | \$4,652,374 | \$27,230 | \$10,501,997 |
| LIABILITIES AND FUND EQUITY | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$66,367 | | | | \$66,367 |
| Due to other funds | | \$607 | | | 607 |
| Due to taxing bodies and others | | 2,643,976 | | | 2,643,976 |
| Deferred revenue | 52,983 | | | | 52,983 |
| Compensated absences payable | | | | \$27,230 | 27,230 |
| Total Liabilities | 119,350 | 2,644,583 | NONE | 27,230 | 2,791,163 |
| Fund Equity: | | | | | |
| Investment in general fixed assets | | | 4,652,374 | | 4,652,374 |
| Fund balance - unreserved - undesignated | 3,058,460 | | | | 3,058,460 |
| Total Fund Equity | 3,058,460 | NONE | 4,652,374 | NONE | 7,710,834 |
| TOTAL LIABILITIES AND FUND EQUITY | \$3,177,810 | \$2,644,583 | \$4,652,374 | \$27,230 | \$10,501,997 |

The accompanying notes are an integral part of this statement.

OUACHITA PARISH SHERIFF
Monroe, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 1999

| | <u>BUDGET</u> | <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) |
|----------------------------------------------|-------------------|-------------------|----------------------------------------|
| REVENUES | | | |
| Taxes - ad valorem | \$4,725,000 | \$4,700,062 | (\$24,938) |
| Intergovernmental revenues: | | | |
| Federal grants | 200,365 | 279,835 | 79,470 |
| State grants: | | | |
| State revenue sharing (net) | 363,741 | 363,741 | |
| State supplemental pay | 760,000 | 826,127 | 66,127 |
| Other state funds | 570,000 | 682,926 | 112,926 |
| Fees, charges, and commissions for services: | | | |
| Civil and criminal fees | 898,301 | 919,599 | 21,298 |
| Commissions on licenses and taxes | 313,639 | 325,756 | 12,117 |
| Court attendance | 25,500 | 32,550 | 7,050 |
| Transportation of prisoners | 29,500 | 29,212 | (288) |
| Feeding and keeping of prisoners | 2,525,000 | 2,531,088 | 6,088 |
| Tax notices, etc | 26,000 | 34,731 | 8,731 |
| Other | 250,244 | 312,515 | 62,271 |
| Use of money and property | 125,000 | 131,139 | 6,139 |
| Other | 188,425 | 154,229 | (34,196) |
| Total revenues | <u>11,000,715</u> | <u>11,323,510</u> | <u>322,795</u> |
| EXPENDITURES | | | |
| Public safety: | | | |
| Current: | | | |
| Personal services and related benefits | 10,601,400 | 10,643,750 | (42,350) |
| Operating services | 887,711 | 830,057 | 57,654 |
| Materials and supplies | 540,515 | 708,301 | (167,786) |
| Travel and other charges | 11,400 | 10,664 | 736 |
| Capital outlay | 580,100 | 528,036 | 52,064 |
| Total expenditures | <u>12,621,126</u> | <u>12,720,808</u> | <u>(99,682)</u> |

(Continued)

Statement B

OUACHITA PARISH SHERIFF
 Monroe, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual, etc.

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|--------------------------------------------------------------------------------|---------------------------|---------------------------|-------------------------------------------------|
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | <u>(\$1,620,411)</u> | <u>(\$1,397,298)</u> | <u>\$223,113</u> |
| OTHER FINANCING SOURCES | | | |
| Sale of assets | 2,625 | 8,061 | 5,436 |
| Compensation for damage to assets | <u>22,105</u> | <u>27,585</u> | <u>5,480</u> |
| Total other financing sources | <u>24,730</u> | <u>35,646</u> | <u>10,916</u> |
| EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES | (1,595,681) | (1,361,652) | 234,029 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>4,420,112</u> | <u>4,420,112</u> | |
| FUND BALANCE AT END OF YEAR | <u><u>\$2,824,431</u></u> | <u><u>\$3,058,460</u></u> | <u><u>\$234,029</u></u> |

(Concluded)

The accompanying notes are an integral part of this statement.

OUACHITA PARISH SHERIFF
Monroe, Louisiana

Notes to the Financial Statements
As of and 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 serves a *four year term as the chief executive officer of the law enforcement district and ex-officio tax collector* of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Ouachita Parish Police Jury is the financial reporting entity for Ouachita Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Ouachita Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and

OUACHITA PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

- a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located, the sheriff was determined to be a component unit of the Ouachita 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.

B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are

OUACHITA PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of governmental and fiduciary funds as described below:

Governmental Fund - General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund and is used to account 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.

Fiduciary Funds - Agency Fund Type

The agency funds are used as depositories for civil suits, fines, cash bonds, taxes, fees, et cetera. Disbursements from the 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.

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 7 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items, while the remaining 93 per cent are based on actual historical costs. Donated fixed assets are valued at their market value on the date of donation. No depreciation has been provided on general fixed assets.

Long-term obligations, such as compensated absences payable, expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for compensated absences are recognized in the General Fund when

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Notes to the Financial Statements (Continued)

the leave is actually taken or when payment is made to the employee at termination or retirement.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting the governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The sheriff uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on bank deposits and investments is recorded when the interest is earned and credited to the account.

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Notes to the Financial Statements (Continued)

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenues, and fees, charges, and commissions for services have been treated as susceptible to accrual.

Expenditures

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

Other Financing Sources

Proceeds from the sale of fixed assets and insurance recoveries are accounted for as other financing sources and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least ten days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH

Cash includes amounts in demand deposits and interest bearing demand deposits. Under 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. At June 30, 1999, the

OUACHITA PARISH SHERIFF
 Monroe, Louisiana
 Notes to the Financial Statements (Continued)

sheriff has cash (book balances) totaling \$3,364,562, as follows:

| | |
|-----------------|--------------------|
| Demand deposits | \$3,362,662 |
| Petty cash | <u>1,900</u> |
| Total | <u>\$3,364,562</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 bank. 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. Cash (bank balances) at June 30, 1999, are secured as follows:

| | |
|---------------------------------------|--------------------|
| Bank balances | <u>\$3,577,786</u> |
| Federal deposit insurance | \$1,932,802 |
| Pledged securities (uncollateralized) | <u>1,698,059</u> |
| Total | <u>\$3,630,861</u> |

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, 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 has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

G. INVESTMENTS

Under state law, the sheriff may invest funds in United States bonds, treasury notes, or certificates. At June 30, 1999, the sheriff has \$1,219,082 in a money market funds which has underlying investments consisting solely of and limited to securities of the United States or its agencies totaling. This investment is stated at fair market value, which approximates cost. Because this investment is federally insured and held by the sheriff's agent in the sheriff's name, it is considered collateralized (Category 1) under the provisions of GASB Codification C20.106.

At June 30, 1999, the sheriff also has \$910,584 in nonnegotiable certificates of

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Notes to the Financial Statements (Continued)

deposit with original maturities that exceed 90 days that are reported in the accompanying financial statements at cost. The bank balances of the deposits are fully secured by federal deposit insurance.

II. COMPENSATED ABSENCES

After one year of service, employees of the sheriff's office earn 8 days of vacation leave per year plus one day for each year of service, up to a maximum of 20 days. All vacation hours, with the exception of forty hours, must be taken prior to the employee's next anniversary date unless approved by the Chief Deputies or the Sheriff. After three full months of service, employees earn sick leave at the rate of one day per month of service. There is no maximum number of hours that an employee may accumulate. Employees are not paid for accumulated sick leave upon separation from service.

The recognition and measurement criteria for recording a liability for compensated absences is as follows:

- a. The employees' right to receive compensation are attributable to services already rendered, and
- b. It is probable the sheriff will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

At June 30, 1999, employees of the sheriff's office have accumulated and vested \$27,230, of employee leave benefits, which was computed in accordance with GASB Codification C60. This amount is recorded as compensated absences payable in the general long-term obligations account group.

I. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the sheriff maintains commercial insurance policies covering its property, automobiles, law enforcement professional liability, and surety bond coverage. The police jury maintains insurance coverage on the building and its contents. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 1999.

OUACHITA PARISH SHERIFF
 Monroe, Louisiana
 Notes to the Financial Statements (Continued)

**J. TOTAL COLUMN ON THE
 BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) 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. Interfund eliminations have not been made in the aggregation of this data.

2. LEVIED TAXES

For the year ended June 30, 1999, the ad valorem tax millage levied for the Ouachita Parish Sheriff was 10.22 mills on property with a taxable value of \$488,148,474.

3. RECEIVABLES

The General Fund receivables of \$327,558 at June 30, 1999, are as follows:

| | |
|----------------------------------------------|------------------|
| <u>Class of receivables</u> | |
| Ad valorem taxes | \$12,028 |
| Intergovernmental revenues - state grants | 235,530 |
| Fees, charges, and commissions for services: | |
| Transporting prisoners | 2,349 |
| Court attendance | 2,250 |
| Tax notices | 8,743 |
| Other | 50,918 |
| Use of money and property | 767 |
| Others | <u>14,973</u> |
| Total | <u>\$327,558</u> |

4. DUE FROM OTHER FUNDS

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

OUACHITA PARISH SHERIFF
 Monroe, Louisiana
 Notes to the Financial Statements (Continued)

| | <u>Due From Other Funds</u> | <u>Due To Other Funds</u> |
|-----------------------|---------------------------------|-------------------------------|
| General Fund | \$607 | |
| Agency funds: | | |
| Bond Fund | | \$382 |
| Clearing Fund | | 19 |
| License Fund | | 51 |
| Partial Payments Fund | | 155 |
| | <u> </u> | <u> </u> |
| Total | <u>\$607</u> | <u>\$607</u> |

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 1999, follows:

| | |
|--------------------------|--------------------|
| Balance at July 1, 1998 | \$4,455,582 |
| Additions: | |
| Purchases | 528,036 |
| Other | 5,100 |
| Deletions | <u>(336,344)</u> |
| Balance at June 30, 1999 | <u>\$4,652,374</u> |

6. PENSION PLAN

Substantially all employees of the Ouachita 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.

All sheriffs and all 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 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980). In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined

OUACHITA PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

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 available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Ouachita 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 Ouachita Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 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 Ouachita Parish Sheriff's contributions to the System for the years ended June 30, 1999, 1998, and 1997 were \$430,176, \$398,584, and \$469,055, respectively, equal to the required contributions for each year.

7. POST RETIREMENT BENEFITS

The Ouachita Parish Sheriff provides certain 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's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which were \$1,415,297, for the year ended June 30, 1999. Of this amount, \$81,873, was for retiree benefits.

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

A summary of changes in compensated absences payable for the year ended June 30, 1999, follows:

OUACHITA PARISH SHERIFF
 Monroe, Louisiana
 Notes to the Financial Statements (Continued)

| | |
|--------------------------|-----------------|
| Balance at July 1, 1998 | \$21,748 |
| Addition | <u>5,482</u> |
| Balance at June 30, 1999 | <u>\$27,230</u> |

9. CHANGES IN AGENCY FUND BALANCES

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

| | <u>Balance at July 1</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance at June 30</u> |
|------------------|------------------------------|---------------------|-----------------------|-------------------------------|
| Agency funds: | | | | |
| Tax collector | \$491,516 | \$42,824,915 | (\$41,502,140) | \$1,814,291 |
| Civil | 559,935 | 3,078,001 | (3,055,333) | 582,603 |
| Bond | 175,250 | 103,350 | (103,800) | 174,800 |
| Criminal | NONE | 11,344 | (11,344) | NONE |
| Clearing | NONE | 1,018,729 | (1,018,610) | 119 |
| License | 23,226 | 436,612 | (433,641) | 26,197 |
| Partial payments | 28,444 | 112,077 | (94,555) | 45,966 |
| Total | <u>\$1,278,371</u> | <u>\$47,585,028</u> | <u>(\$46,219,423)</u> | <u>\$2,643,976</u> |

10. LITIGATION AND CLAIMS

At June 30, 1999, the Ouachita Parish Sheriff is involved in several lawsuits. Legal counsel for the sheriff was unable to provide an estimate of the liability, if any, that may result from the lawsuits; therefore, no provision for any liability resulting from the lawsuits has been made in the accompanying financial statements.

**11. JOINT OPERATION OF HIBERNIA CENTER
 FOR LAW ENFORCEMENT TRAINING**

On September 11, 1997, Hibernia National Bank donated a building to the City of West Monroe, the Ouachita Parish Sheriff's Office and the City of Monroe, to be used solely for law enforcement purposes with the primary emphasis on training. The donation was made subject to a restriction on use that requires that the property be used solely for law enforcement purposes for a period of ten years from the date of donation and that the building be designated as "The Hibernia Center for Law Enforcement Training." The Ouachita Parish Sheriff, the City of West Monroe, and the City of Monroe agreed to

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Notes to the Financial Statements (Continued)

share equally the costs of improving and maintaining the building. For the year ended June 30, 1999, the sheriff incurred expenditures related to the building totaling \$98,574.

12. COMMITMENTS UNDER CONTRACTS

On June 25, 1998, the Ouachita Parish Sheriff entered into an agreement with H.T.E., Inc., to provide public safety software. The total contract was for \$153,575. For the year ended June 30, 1999, the sheriff made payments of \$100,687 under the contract.

**13. EXPENDITURES OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE JURY**

The sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Ouachita Parish Police Jury.

14. SUBSEQUENT EVENT

On December 3, 1999, the sheriff signed an order authorizing the law enforcement district of Ouachita Parish to issue short term notes for a budgetary loan not to exceed \$1,500,000 and to apply to the Louisiana State Bond Commission for approval thereof. The order states that the loan proceeds will be used the sheriff's office for general operating expenses and will be fully repaid from the General Fund prior to June 30, 2000.

SUPPLEMENTAL INFORMATION SCHEDULES

OUACHITA PARISH SHERIFF
Monroe, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1999

FIDUCIARY FUND TYPE - AGENCY FUNDS

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, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

CIVIL FUND

The Civil Fund accounts for the collection of funds in civil suits and sheriff's sales, and the payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

BOND FUND

The Bond Fund accounts for the collection of cash bonds and either the transfer of these collections to the Tax Collector Fund for payment to recipients in accordance with applicable laws, or the refund to individuals.

CRIMINAL FUND

The Criminal Fund accounts for the collection out-of-parish fines and the subsequent payment of these collections to the recipients in accordance with applicable laws.

CLEARING FUND

The Clearing Fund accounts for the collection of redemptions of prior years taxes and the subsequent payment of these collections to the recipients in accordance with applicable laws.

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Supplemental Information Schedules

LICENSE FUND

The License Fund accounts for deposits received from various dealers who, as agents of the Sheriff's office, sell Louisiana hunting and fishing licenses to the public. The deposits, as licenses are sold by the dealers, are subsequently transferred to the Tax Collector Fund for settlement to the Louisiana Department of Wildlife and Fisheries and the sheriff's General Fund. The balance, representing unsold licenses returned by the dealers, is refunded to the dealers.

PARTIAL PAYMENT FUND

The Partial Payment Fund accounts for the collection of partial payments of fines and costs and the subsequent transfer of these collections to the Tax Collector Fund for payment to recipients in accordance with applicable laws.

OUACHITA PARISH SHERIFF
Monroe, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1999

| | <u>TAX COLLECTOR FUND</u> | <u>CIVIL FUND</u> | <u>BOND FUND</u> | <u>CLEARING FUND</u> | <u>LICENSE FUND</u> | <u>PARTIAL PAYMENTS FUND</u> | <u>TOTAL</u> |
|------------------------------------|-----------------------------------|-----------------------|----------------------|--------------------------|-------------------------|--------------------------------------|--------------------|
| ASSETS | | | | | | | |
| Cash | <u>\$1,814,291</u> | <u>\$582,603</u> | <u>\$175,182</u> | <u>\$138</u> | <u>\$26,248</u> | <u>\$46,121</u> | <u>\$2,644,583</u> |
| LIABILITIES | | | | | | | |
| Due to General Fund | | | \$382 | \$19 | \$51 | \$155 | \$607 |
| Due to taxing bodies and others | <u>\$1,814,291</u> | <u>\$582,603</u> | <u>174,800</u> | <u>119</u> | <u>26,197</u> | <u>45,966</u> | <u>2,643,976</u> |
| TOTAL LIABILITIES | <u>\$1,814,291</u> | <u>\$582,603</u> | <u>\$175,182</u> | <u>\$138</u> | <u>\$26,248</u> | <u>\$46,121</u> | <u>\$2,644,583</u> |

OUACHITA PARISH SHERIFF
Monroe, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 1999

| | TAX COLLECTOR FUND | CIVIL FUND | BOND FUND | CRIMINAL FUND | CLEARING FUND | LICENSE FUND | PARTIAL PAYMENTS FUND | TOTAL |
|----------------------------------------------------------------------------------|--------------------|------------------|------------------|---------------|------------------|-----------------|-----------------------|--------------------|
| UNSETTLED BALANCES AT BEGINNING OF YEAR - DUE TO TAXING BODIES AND OTHERS | <u>\$491,516</u> | <u>\$559,935</u> | <u>\$175,250</u> | <u>NONE</u> | <u>NONE</u> | <u>\$23,226</u> | <u>\$28,444</u> | <u>\$1,278,371</u> |
| ADDITIONS | | | | | | | | |
| Deposits: | | | | | | | | |
| Sheriff's sales | 1,873,942 | 2,580,815 | 103,350 | | | | 112,077 | 2,580,815 |
| Fines, bond forfeitures and costs | | | | \$11,344 | 1,018,729 | 436,612 | | 2,089,369 |
| Other deposits | | 497,186 | | | | | | 1,963,871 |
| Ad valorem taxes | 36,243,062 | | | | | | | 36,243,062 |
| Prior year taxes | 54,573 | | | | | | | 54,573 |
| In lieu of taxes | 127,726 | | | | | | | 127,726 |
| State revenue sharing | 2,590,807 | | | | | | | 2,590,807 |
| Sportsman licenses | 429,962 | | | | | | | 429,962 |
| Protest taxes | 1,343,905 | | | | | | | 1,343,905 |
| Interest on: | | | | | | | | |
| Demand deposits | 24,554 | | | | | | | 24,554 |
| Protest taxes - escrow accounts | 16,703 | | | | | | | 16,703 |
| Delinquent taxes | 65,331 | | | | | | | 65,331 |
| Costs, advertising, notices etc. | 54,350 | | | | | | | 54,350 |
| Total additions | <u>42,824,915</u> | <u>3,078,001</u> | <u>103,350</u> | <u>11,344</u> | <u>1,018,729</u> | <u>436,612</u> | <u>112,077</u> | <u>47,585,028</u> |
| Total | <u>43,316,431</u> | <u>3,637,936</u> | <u>278,600</u> | <u>11,344</u> | <u>1,018,729</u> | <u>459,838</u> | <u>140,521</u> | <u>39,389,451</u> |

REDUCTIONS
Deposits, taxes, fees et cetera settled to:
 LA Dept. of Wildlife and Fisheries 368,776
 LA Dept. of Agriculture and Forestry 11,979

| | | | | | |
|-------------------------------------|--------------------|------------------|------------------|-------------|--------------------|
| Tensas Basin levee district | 1,166,649 | | | | 1,166,649 |
| Law Enforcement | 41,915 | | | | 41,915 |
| LA Tax Commission | 10,307 | | | | 10,307 |
| LA Help Our Wildlife | 330 | | | | 330 |
| Keep Louisiana Beautiful | 617 | | | | |
| LA Dept. of Public Safety | 16,895 | | | | 16,895 |
| Injury Trust Fund | 24,010 | | | | 24,010 |
| State of LA CMIS | 18,097 | | | | 18,097 |
| Ouachita Parish: | | | | | |
| Sheriff's General Fund | 5,688,442 | 754,367 | | | 6,442,809 |
| Police jury | 18,715,176 | | | | 18,715,176 |
| School board | 10,776,427 | | | | 10,776,427 |
| Assessor | 940,141 | | | | 940,141 |
| Clerk of court | 89,314 | 214,959 | | | 304,273 |
| East Ouachita recreation district | 630,910 | | | | 630,910 |
| G. B. Cooley hospital | 751,499 | | | | 751,499 |
| West Ouachita sewerage district | 84,030 | | | | 84,030 |
| Fourth Judicial District: | | | | | |
| District attorney | 279,289 | | 6,050 | | 285,339 |
| Indigent defender board | 226,515 | | | | 226,515 |
| District court | 385,893 | | | | 385,893 |
| Judicial expense fund | 90,486 | | | | 90,486 |
| North Louisiana Crime Lab | 95,369 | | | | 95,369 |
| Litigants | | 1,899,349 | | | 1,899,349 |
| Advertising | 13,407 | 11,146 | | | 24,553 |
| Pension funds | 1,074,962 | | | | 1,074,962 |
| Refunds | | 110,640 | 97,750 | 206,687 | 494,519 |
| Municipalities | 605 | | | | 605 |
| Other settlements | 100 | 64,872 | | 11,344 | 94,555 |
| Total reductions | 41,502,140 | 3,055,333 | 103,800 | 1,018,610 | 46,219,423 |
| UNSETTLED BALANCES AT END OF | | | | | |
| YEAR - DUE TO TAXING BODIES | | | | | |
| AND OTHERS | <u>\$1,814,291</u> | <u>\$582,603</u> | <u>\$174,800</u> | <u>NONE</u> | <u>\$45,966</u> |
| | | | | | <u>\$2,643,976</u> |

OUACHITA PARISH SHERIFF
Monroe, 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 Ouachita 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 following system requiring 2000 remediation; a financial reporting system. 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 report on compliance with laws, regulations, contracts, and grants and internal control over financial reporting 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 Charles L. "Chuck" Cook
Ouachita Parish Sheriff
Monroe, Louisiana

I have audited the general purpose financial statements of the Ouachita Parish Sheriff as of and for the year ended June 30, 1999 and have issued my report thereon dated December 21, 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 Ouachita Parish Sheriff's general purpose 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 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 Ouachita 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. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the Ouachita Parish Sheriff's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 99-1.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
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AND FINANCIAL REPORTING

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OUACHITA PARISH SHERIFF
Monroe, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 1999

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. My 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, I do not believe the reportable condition described above is a material weakness.

This report is intended solely for the information and use of the Ouachita 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 'W. R. ...', written over the typed name and date.

West Monroe, Louisiana
December 21, 1999

OUACHITA PARISH SHERIFF
Monroe, 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 general purpose financial statements of the Ouachita Parish Sheriff.
2. Reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting. The reportable conditions were not considered material weaknesses.
3. No instances of noncompliance material to the financial statements of the Ouachita Parish Sheriff were disclosed during the audit.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

**99-1 Need to Improve Controls Over
Certain Agency Funds**

Finding: The sheriff maintains the Partial Payments Fund and the Inmate Fund in a fiduciary capacity in that the assets of these funds are held by the sheriff on behalf of others. The following deficiencies were noted in the accounting systems for the Partial Payments and Inmate funds:

1. At June 30, 1999, the total of the individual case balances in the Partial Payments Fund was \$47,446 and the general ledger cash balance in the Partial Payments Fund was \$46,121, indicating a cash shortage of \$1,325. The individual case balances were not reconciled to cash on a timely basis throughout the year ended June 30, 1999, as has been recommended in prior years. It was also noted that the individual case totals that are produced by the "Stay Detail Case Report" do not accurately report the amount of cash in each individual account. The case total should reflect the payments received on the account less any amounts distributed. Currently, the case total reports the total fines and costs to be collected less payments received.
2. Funds belonging to inmates at the Ouachita Correctional Center (OCC) are deposited into the Ouachita Parish Sheriff Inmate Fund. Inmates are allowed to purchase items from the inmate store with the funds they have on deposit in the Inmate Fund.

OUACHITA PARISH SHERIFF
Monroe, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1998

Transactions of the Inmate Fund from November 17, 1998 through June 30, 1999 were posted to a general ledger. The transactions of this fund from July 1, 1998 through November 16, 1998 were not posted to the accounting records; therefore the transactions of the Inmate Fund are not included in the accompanying financial statements. The balance in the Inmate Fund bank account was not reconciled to the total of the individual inmate balances during the year ended June 30, 1999. Without proper accounting records and procedures, the sheriff's office has no assurance that it is fulfilling its fiduciary duties as custodian of the inmates' funds nor can it prepare financial statements in accordance with generally accepted accounting principles.

Recommendation: I recommend that the total of the individual case balances in the Partial Payments Fund be reconciled to the general ledger cash balance in the Partial Payments Fund on a monthly basis. The computer program that produces the "Stay Detail Case Report" should be modified so that the individual case balances report payments received less disbursements made in each account. Further, I recommend that complete accounting records be maintained for the transactions of the Inmate Fund and that those transactions be included in the sheriff's annual financial statements. The balance in the Inmate Fund bank account should be reconciled to the total of the individual inmate balances on a monthly basis.

OUACHITA PARISH SHERIFF
Monroe, Louisiana

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

**98-1 Need to Improve Controls Over
Certain Agency Funds**

Condition: This finding related to the failure to reconcile the individual case balances in the Partial Payments Fund and the inmate balances in the Inmate Fund to the general ledger cash balances and the need to establish accounting records for the Inmate Fund and include the transactions of this fund in the sheriff's annual financial statements.

Recommendation: The auditor recommended that the total of the individual case and inmate balances be reconciled to the general ledger cash balances on a monthly basis and that complete accounting records be maintained for the transactions of the Inmate Fund and that the transactions of this fund be included in the sheriff's annual financial statements.

Status: This finding was partially resolved. See current year findings and questioned costs.



CHARLES L. COOK

OUACHITA PARISH SHERIFF & EX-OFFICIO TAX COLLECTOR
P. O. Box 1803, Monroe, Louisiana 71210-1803

December 22, 1999

Administration
400 St. John, Ste 301
Monroe, LA 71201
(318) 329-1238
FAX: 329-1257

Patrol Division
400 St. John
Monroe, LA 71201
(318) 329-1200
FAX: 329-1442

Jail
300 St. John
Monroe, LA 71201
(318) 329-1208
FAX: 329-1283

Investigative Division
400 St. John, Ste 109
Monroe, LA 71201
(318) 329-1216

Records Division
400 St. John, Ste 201
Monroe, LA 71201
(318) 329-1236
FAX: 329-1249

Tax Division
300 St. John, Ste 102
Monroe, LA 71201
(318) 329-1280
FAX: 329-1275

Civil Division
300 St. John, Ste 101
Monroe, LA 71201
(318) 329-1270

Correctional Center
4801 Hwy 165 By Pass
Monroe, LA 71202
(318) 327-1377
FAX: 327-1358

Metro Narcotics Unit
4341 Cypress Street
West Monroe, LA 71291
(318) 396-9316

Court Security
300 St. John, Ste 205
Monroe, LA 71201
(318) 329-1205

Identification
400 St. John, Ste 202
Monroe, LA 71201
(318) 329-1202

Personnel/Training
4801 South Grand St.
Monroe, LA 71202
(318) 327-1317
FAX: 327-1361

Mr. Vernon Coon
Certified Professional Accountant
Attn: Carleen
116 Professional Drive
West Monroe, LA 71291

RE: Audit for fiscal year ending June 30, 1999

99-1

Finding 1:

We purchased the proper computer and software one year ago; however our programmer failed to properly program the computer. Prior to this audit finding we retained the services of a different programmer. She is currently in the process of correcting our problem. The programmer and the Chief Deputy of the Tax Division have been instructed to contact Ms. Dumas so that she can determine if we are accurately complying with her recommendation.

Finding 2:

I have replaced the employee who was responsible for the accounting procedures concerning the Inmate Fund. The current employee currently handling the account is a former corporate comptroller. He has conversed with Ms. Carleen Dumas of Vernon Coon's office. He is familiar with the audit recommendations and is now in the process of updating the account information. He has implemented a procedure that should assure him of notification when an inmate is transferred/released so that any monies in the fund belonging to said inmate will be returned to that inmate. He has been instructed to contact Ms. Dumas as soon as he completes his assigned task so that Ms. Dumas can determine if we are accurately complying with her recommendation.

Sincerely,

Charles L. Cook
Sheriff

CLC/cr