

RECEIVED

SEP 30 1999

WEST BATON ROUGE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
PORT ALLEN, LOUISIANA

Financial Statements and 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 13 1999

10/13/99

WEST BATON ROUGE PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Port Allen, Louisiana

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

CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
Financial Statements - Tax Collector Agency Fund:	
Statement of Assets and Liabilities Arising from Cash Transactions	3
Statement of Collections, Distributions and Unsettled Balances Due to Taxing Bodies and Others	4
Notes to the Financial Statements	5
Independent Auditor's Report Required by <u>Government Auditing Standards</u> :	7
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	8

PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

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

August 20, 1999

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff and
Ex-Officio Parish Tax Collector
Post Office Box 129
Port Allen, Louisiana 70767

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying financial statements of the Tax Collector Agency Fund of the West Baton Rouge 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 West Baton Rouge Parish Sheriff. My responsibility is to express an opinion on these financial statements based on my audit.

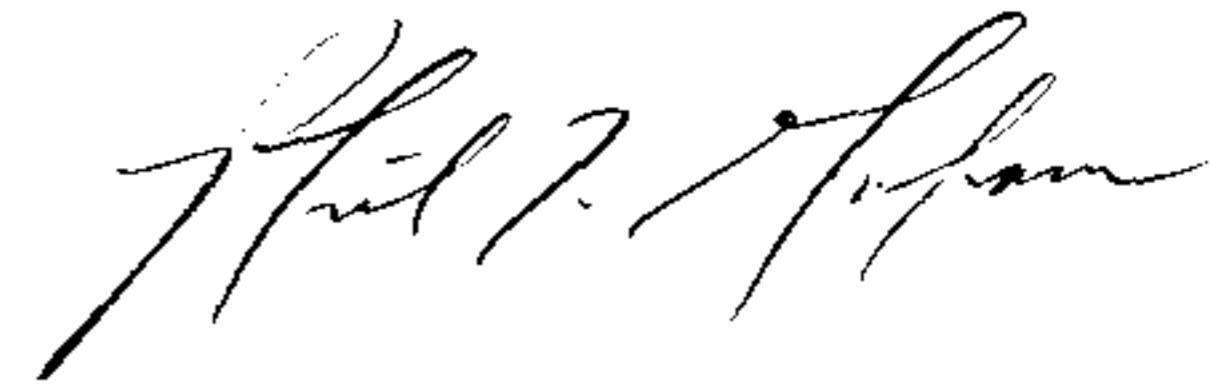
I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in the Government Auditing Standards, issued by the *Comptroller General of the United States*. Those standards require that I plan and perform the audit to obtain 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 West Baton Rouge Parish Sheriff is the Ex-Officio Tax Collector for the various taxing bodies within West Baton Rouge Parish, and the accompanying statements *present information only on his activities as parish tax collector and are not intended to present fairly the financial position and results of operations of the West Baton Rouge 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.

INDEPENDENT AUDITOR'S REPORT
(CONCLUDED)

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 West Baton Rouge Parish Sheriff as of June 30, 1999, and the collections and distributions for the year then ended, on the basis of accounting described in note 1.

In accordance with Government Auditing Standards, I have also issued my report dated August 20, 1999, on my consideration of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff's internal control over financial reporting as it relates to the tax collector agency fund and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



WEST BATON ROUGE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 1999

ASSETS

Cash

\$ 57,914

LIABILITIES

Due to Taxing Bodies and Others

\$ 57,914

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
(AS EX-OFFICIO TAX COLLECTOR)
STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNSETTLED
BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 1999

UNSETTLED BALANCES AT JUNE 30, 1998 \$ 5,772

COLLECTIONS

Ad valorem taxes	12,400,826
Protest taxes	44,714
Angling, hunting and trapping licenses	157,040
Parish licenses	16,171
Interest on:	
Delinquent taxes	8,964
Investments	10,790
Estate taxes	594
State revenue sharing (note 2)	417,915
Redemptions and refunds	41,225
Tax notices, etc.	<u>8,342</u>
Total Collections	<u>13,106,581</u>

Total 13,112,353

DISTRIBUTIONS

Atchafalaya Levee District	609,860
Louisiana Department of Wildlife and Fisheries	127,597
Louisiana Department of Agriculture and Forestry	4,847
Louisiana Tax Commission	3,457
West Baton Rouge Parish:	
Parish Council	2,427,590
Council on Aging	368,034
School Board	5,165,241
Museum	298,714
Waterworks District No. 1	18,436
Library	643,595
Sheriff	2,610,366
Clerk of Court	675
Assessor	393,431
Pension funds	341,371
Redemptions and refunds	<u>41,225</u>
Total Distributions	<u>13,054,439</u>

UNSETTLED BALANCES AT JUNE 30, 1999 \$ 57,914
DUE TO TAXING BODIES AND OTHERS

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
TAX COLLECTOR AGENCY FUND
NOTES TO THE FINANCIAL STATEMENTS
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.

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.

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.

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 had \$57,914 (collected bank balance) on deposit with a local financial institution in an interest bearing demand 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 are \$417,915. The following analysis reflects amounts received and distributed as provided by the above mentioned Act from June 30, 1998 through June 30, 1999.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
TAX COLLECTOR AGENCY FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE #2: STATE REVENUE SHARING FUNDS, (CONTINUED)

Atchafalaya Basin Levee District	\$ 38,084
West Baton Rouge Parish:	
Parish Council	98,343
School Board	102,731
Museum	4,297
Waterworks District No. 1	3,023
Library	40,037
Sheriff:	
Law Enforcement District	50,388
Commission	70,961
Pension Funds	<u>10,051</u>
Total	<u>\$ 417,915</u>

NOTE #3: LITIGATION AND CLAIMS

There is no litigation relating to assessment of property against the Sheriff. There are pending suits to annul several tax sales. Damages have not been brought against the Sheriff's office or Sheriff's personnel.

NOTE #4: PROTEST TAXES

There are two taxpayers who have protested a portion of their assessed taxes amounting to \$44,714. No date has been set for resolution of these protested taxes between the taxpayers and the Louisiana Tax Commission.

INDEPENDENT AUDITOR'S REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following independent auditor's report on compliance and on internal control over financial reporting is presented in compliance with the requirements by 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.

PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

7732 GOODWOOD BOULEVARD, SUITE F ♦ BATON ROUGE, LOUISIANA 70806

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

August 20, 1999

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

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff and
Ex-Officio Parish Tax Collector
Port Allen, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff as of and for the year ended June 30, 1999, and have issued my report thereon dated August 20, 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 West Baton Rouge Parish Sheriff's 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.

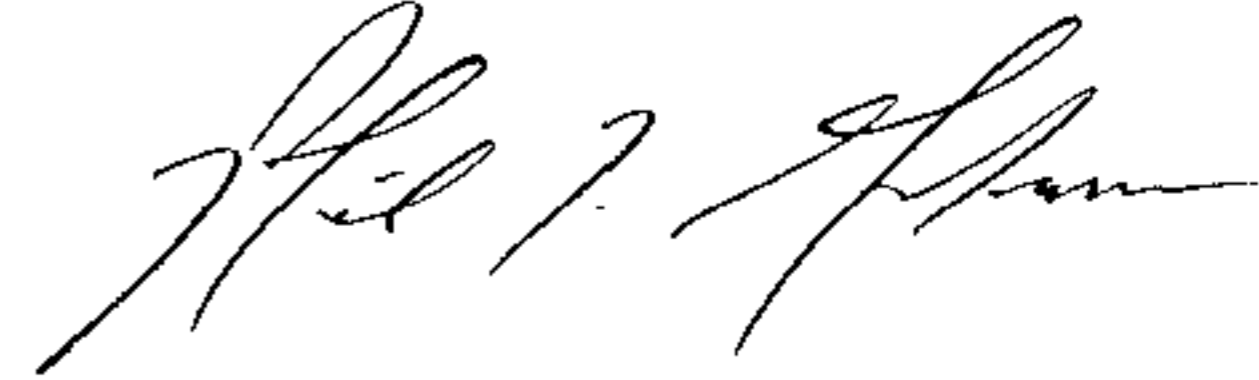
Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Tax Collector Agency Fund of West Baton Rouge 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

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONCLUDED)

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.

This report is intended for the information of the management of the West Baton Rouge Parish Sheriff and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "A. J. [unclear]", located on the right side of the page.

PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

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

August 20, 1999

Legislative Auditor

I have audited the financial statements of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff as of and for the year ended June 30, 1999, and have issued my report thereon dated August 20, 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. My audit of the financial statements as of June 30, 1999 resulted in an unqualified opinion.

SECTION I: SUMMARY OF AUDIT REPORTS:

a. Report on Internal Control and Compliance Material to the Financial Statements

1. There were no material weaknesses reported.
2. There were no reportable conditions reported.
3. No instances of noncompliance material to the financial statements of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff were disclosed during the audit.

a. Federal Awards

1. There are no federal awards.

SECTION II: FINANCIAL STATEMENT FINDINGS

None

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

N/A

SECTION IV: MANAGEMENT LETTER

None