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WEST CARROLL PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Oak Grove, Louisiana

Financial Statements and Independent
Auditor's Reports
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 SEP 22 1999

WEST CARROLL PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Oak Grove, Louisiana

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

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WEST CARROLL PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Oak Grove, Louisiana
Contents, June 30, 1999

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Other Report Required by *Government*
Auditing Standards:

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Independent Auditor's Report on Compliance and on
Internal Control over Financial Reporting Based
on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*

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RICHARD B. GARRETT
Certified Public Accountant
1537 Frenchman's Bend Road
Monroe, Louisiana 71203

**Independent Auditor's Report
on the Financial Statements**

HONORABLE GARY K. BENNETT
WEST CARROLL PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Oak Grove, Louisiana

I have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1999, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of management of the West Carroll 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 *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 to the financial statements, the West Carroll Parish Sheriff is the ex-officio tax collector for the various taxing bodies within West Carroll Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Furthermore, the accompanying financial statements have been prepared on a basis of cash receipts and cash disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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**HONORABLE GARY K. BENNETT
WEST CARROLL PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR**

Oak Grove, Louisiana

Audit Report, As of June 30, 1999, and
for the Year Ended June 30, 1999

In my opinion, the accompanying financial statements referred to previously present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1999, and the collections, distributions, and unsettled balances of the Tax Collector Agency Fund for the year ended June 30, 1999, on the basis of accounting described in note 1.



RICHARD B. GARRETT

Monroe, Louisiana
August 18, 1999

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Statement A

**WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
TAX COLLECTOR AGENCY FUND**

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

ASSETS

Cash

\$202,894

LIABILITIES

Due to taxing bodies and others

\$202,894

The accompanying notes are an integral part of this statement.

Statement B

**WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
TAX COLLECTOR AGENCY FUND**

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

UNSETTLED BALANCES AT JULY 1, 1998

\$133,037

COLLECTIONS

Ad valorem taxes	1,999,176
State revenue sharing (note 3)	269,741
Gaming licenses	49,006
Parish licenses	49,123
Fines and forfeitures	222,415
Bond refunds	2,262
Interest on:	
Demand deposits	5,678
Delinquent taxes	695
Protest taxes	8,272
Costs, notices, etc.	3,886
Restitutions	32,544
Refunds	1,435
Total collections	<u>2,644,233</u>
Total	<u>2,777,270</u>

DISTRIBUTIONS

Louisiana Department of Agriculture and Forestry	1,767
Louisiana Department of Public Safety	3,869
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	5,322
Louisiana Department of Wildlife and Fisheries	41,680
Louisiana State Treasury Department	3,798
Louisiana Tax Commission	1,849
Tensas Basin Levee District	40,897

(Continued)

The accompanying notes are an integral part of this statement.

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Statement B

**WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
TAX COLLECTOR AGENCY FUND
Statement of Collections, Distributions,
and Unsettled Balances
For the Year Ended June 30, 1999**

DISTRIBUTIONS (CONT'D)

West Carroll Parish:

Police Jury	\$723,706
School Board	871,389
Sheriff	390,973
Assessor	155,688
Clerk of Court	5,292
Library	146,411

Fifth Judicial District:

District Attorney	26,408
Indigent Defender Board	16,916
Expense Fund	4,593
Hot Check Fund	10,005

Northwest Louisiana Criminalistics Laboratory

8,988

Pension Funds

62,208

Municipalities:

Town of Oak Grove	4,620
Village of Epps	9,101
Village of Forest	4,547

Restitutions

32,914

Refunds

1,435

Total distributions

2,574,376

**UNSETTLED BALANCES AT JUNE 30, 1999,
DUE TO TAXING BODIES AND OTHERS**

\$202,894

(Concluded)

The accompanying notes are an integral part of this statement.

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WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
As of June 30, 1999, and for the
Year Ended June 30, 1999

INTRODUCTION

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 collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, gaming licenses, and fines and forfeitures imposed by the district court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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 recipient 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 payables associated with tax collection activities.

B. REPORTING ENTITY

Louisiana Revised Statute 24:513(K)(1)(b) 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 parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

C. CASH AND CASH EQUIVALENTS

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. Furthermore, the sheriff may invest these deposits in certificates of deposits or other investments permitted by law.

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**WEST CARROLL PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR**
Oak Grove, Louisiana
TAX COLLECTOR AGENCY FUND
Notes to the Financial Statements (Concluded)

2. CASH

At June 30, 1999, the sheriff has \$223,413 (bank balances) on deposit in interest bearing demand accounts with local financial institutions. These deposits are fully secured through federal deposit insurance.

3. STATE REVENUE SHARING FUNDS

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

Tensas Basin Levee District	\$1,846
West Carroll Parish:	
Police Jury	71,670
School Board	104,605
Sheriff - commission	44,078
Library	18,943
Assessor	19,522
Pension funds	<u>9,077</u>
Total	<u>\$269,741</u>

4. TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others at June 30, 1999, as reflected on Statement A, include \$169,844 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$15,451. These funds are being held pending resolution of the protest.

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**WEST CARROLL PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Oak Grove, Louisiana**

**Supplemental Information Schedule
For the Year Ended June 30, 1999**

In accordance with the requirements of the *Louisiana Governmental Audit Guide*, a schedule of corrective action taken on prior audit findings and recommendations and the Louisiana Compliance Questionnaire have been included.

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**WEST CARROLL PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Oak Grove, Louisiana**

**Supplemental Information Schedule
Corrective Action Taken on Prior Audit Findings and Recommendations
For the Year Ended June 30, 1999**

In the prior audit report for the year ended June 30, 1998, there were no instances of noncompliance that were required to be reported under *Government Auditing Standards* nor were there any matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

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**WEST CARROLL PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Oak Grove, Louisiana**

**Supplemental Information Schedule
Louisiana Compliance Questionnaire
For the Year Ended June 30, 1999**

June 30, 1999

Richard B. Garrett, CPA
1537 Frenchman's Bend Road
Monroe, LA 71203

In connection with your audit of our financial statements as of June 30, 1999 and for the year then ended for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with generally accepted accounting principles, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of June 30, 1999.

PART I. AGENCY PROFILE

1. Name and address of the organization.

West Carroll Parish
P. O. Box 744
Oak Grove, LA 71263

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information. N/A
3. List names, addresses, and telephone numbers of entity officials. [Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

Gary K. Bennett, Sheriff
P.O. Box 744
Oak Grove, LA 71263
(318) 428-2331

4. Period of time covered by this questionnaire:

July 1, 1998 – June 30, 1999

5. The entity has been organized under the following provisions of the Louisiana Revised Statute (LSA-RS) and, if applicable, local resolutions/ordinances.

Article V – Section 27 of the LA Constitution of 1974

6. Briefly describe the public services provided:

Police protection and housing prisoners

7. Expiration date of current elected/appointed officials' terms.

June 30, 2000

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$100,000 have been publicly bid.

B) All material and supply purchases exceeding \$15,000 have been publicly bid.

Yes [] No [] N/A

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [X] No []

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [X] No []

PART IV. LAWS AFFECTING BUDGETING

11. We have complied with the budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Local Budget Act

1. We have adopted a budget for the General Fund and all special revenue funds (LSA-RS 39:1301).
2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the General Fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (LSA-RS 39:1304).
3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (LSA-RS 39:1305).
4. To the extent that proposed expenditures were greater than \$250,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (LSA-RS 39:1306).
5. The proposed budget was made available for public inspection at the location required by LSA-RS 39:1307.
6. All action necessary to adopt and finalize the budget was completed prior to year end. The adopted budget contained the same information as that required for the proposed budget [LSA-RS 39:1304(c) .
7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (LSA-RS 39:1308).
8. The chief executive officer or equivalent notified in writing the governing authority during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (LSA-RS 39:1310). (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less and exempts special revenue funds whose expenditures drive revenue recognition-primarily federal funds.)

9. The governing authority has amended its budget when notified, as provided by LSA-RS 39:1310 (LSA-RS 39:1309).

Yes [] No [] – N/A

State Budget Requirements

1. The state agency has complied with the budgetary requirements of LSA-RS 39:34.

Yes [] No [] – N/A

Licensing Boards

1. The licensing board has complied with the budgetary requirements of R. S. 39:1331-1342.

Yes [] No [] – N/A

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with LSA-RS 24:514, 24:515, and/or 33:463.

Yes [X] No []

13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [X] No []

14. We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [X] No []

15. We have had our financial statements audited in a timely manner in accordance with LSA-RS 24:513.

Yes [X] No []

PART VI. ASSET MANAGEMENT LAWS

16. We have maintained records of our general fixed assets and movable property, as required by LSA-RS 24:515 and/or 39:321-332, as applicable.

Yes [] No [] – N/A

PART VII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

17. We have complied with the fiscal agency and cash management requirements of LSA-RS 39:1211-45 and 49:301-327, as applicable.

Yes [X] No []

PART VIII. DEBT RESTRICTION LAWS

18. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.
Yes [] No [] - N/A
19. We have complied with the debt limitation requirements of state law (LSA-RS 39:562).
Yes [] No [] - N/A
20. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (LSA-RS 39:1351).
Yes [] No [] - N/A

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

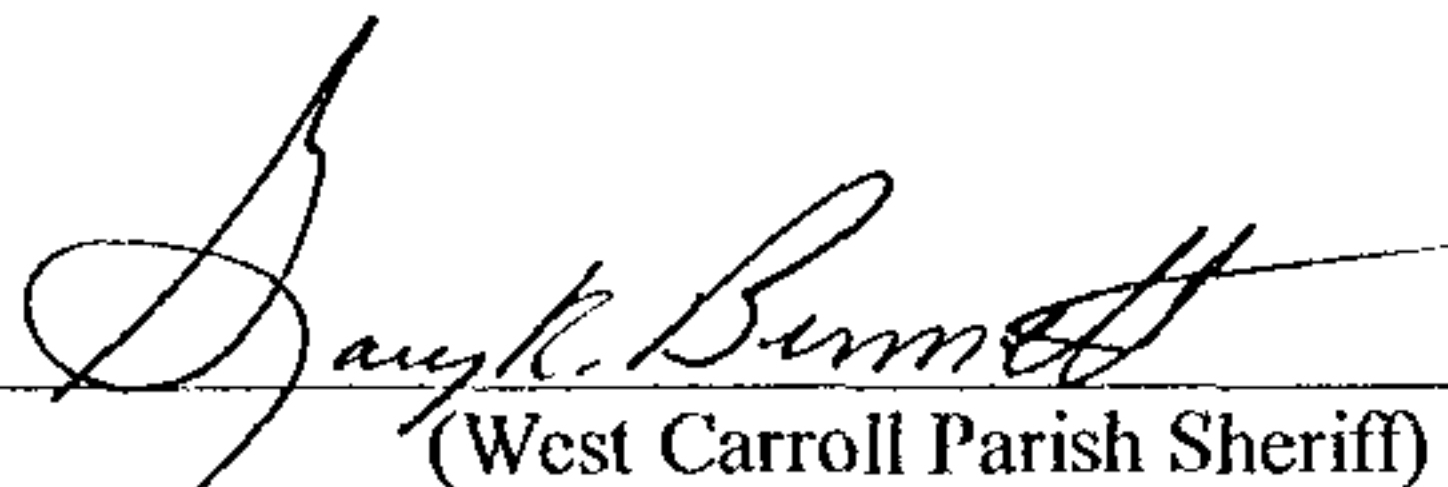
21. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.
Yes [X] No []
22. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.
Yes [] No [] - N/A
23. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 or the 1974 Louisiana Constitution.
Yes [X] No []

PART X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Tax Collectors

27. We have complied with the general statutory requirements of LSA-RS 47, Chapter 4.
Yes [X] No []

The previous responses have been made to the best of my belief and knowledge.



(West Carroll Parish Sheriff)

June 30, 1999
(Date)

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OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following pages contain a report on compliance with laws and regulations and on internal control required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report on compliance and internal control is based solely on the audit of the financial statements and includes, where applicable, any compliance matters that would be material to the presented financial statements and where appropriate, any reportable internal control conditions and/or material weaknesses.

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RICHARD B. GARRETT
Certified Public Accountant
1537 Frenchman's Bend Road
Monroe, Louisiana 71203

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDNACE WITH *GOVERNMENT AUDITING STANDARDS***

HONORABLE GARY K. BENNETT
WEST CARROLL PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Oak Grove, Louisiana

I have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1999, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 1999, and have issued my report thereon dated August 18, 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 statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1999, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 1999, are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances on noncompliance that are required to be reported under *Government Auditing Standards*.

EXHIBIT A

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**HONORABLE GARY K. BENNETT
WEST CARROLL PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR**

Compliance and Internal Control Report

August 18, 1999

Page 2

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the West Carroll Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1999, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 1999, 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 statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1999, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 1999, 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.

My comments on compliance and internal control are intended for the information and use of the sheriff and management of his office. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.



RICHARD B. GARRETT

Monroe, La.

August 18, 1999

EXHIBIT A