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**PLAQUEMINES PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
Pointe-A-La-Hache, Louisiana**

Financial Report

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 auditor, 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 DEC 2 2 1999

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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA
Russell F. Champagne, CPA
Victor Slaven, CPA
Chris Rainey, CPA
Conrad D. Chapman, CPA
P. Troy Courville, CPA

P. O. BOX 250
113 E. BRIDGE ST.
BREAUX BRIDGE, LA 70517
PHONE (337) 332-4020
FAX (337) 332-2867

WEB SITE:
WWW.KCSRPCAS.COM

Allen J. LaBry, CPA
Penny Angelle Scruggins, CPA
Mary T. Thibodeaux, CPA
Gerald A. Thibodeaux, Jr., CPA
Kelly M. Doucet, CPA
Kenneth J. Rachel, CPA

MEMBER OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

The Honorable Irvin F. Hingle, Jr.
Plaquemines Parish Sheriff as
Ex-officio Tax Collector
Pointe-A-La-Hache, Louisiana

We have audited the accompanying statement of assets and liabilities and the statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Plaquemines Parish Sheriff, as of and for the year ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the Plaquemines Parish Sheriff as Ex-Officio Tax Collector. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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 we 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. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements present only the Tax Collector Fund (agency fund) and are not intended to present fairly the financial position and results of operations of the Plaquemines Parish Sheriff, in conformity with generally accepted accounting principles. Further, the accompanying statements have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities and the collections, distributions, and unsettled balances of the Tax Collector Fund of the Plaquemines Parish Sheriff as of and for the year ended June 30, 1999, on the basis of accounting described in Note 1.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The year 2000 supplemental information on page 9 is not a required part of the basic financial statements but is supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the *methods of measurement and presentation of the supplemental information*. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that Plaquemines Parish Sheriff is or will become year 2000 compliant, that the Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Sheriff does business are or will become year 2000 compliant.

In accordance with Government Auditing Standards, we have also issued our report dated October 15, 1999 on our consideration of the Tax Collector Fund of the Plaquemines Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Lafayette, Louisiana
October 15, 1999

FINANCIAL STATEMENTS

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana
Tax Collector Agency Fund

Statement of Assets and Liabilities
June 30, 1999

ASSETS

Cash	<u>\$ 97,371</u>
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LIABILITIES

Due to taxing bodies and others	<u>\$ 97,371</u>
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The accompanying notes are an integral part of this statement.

PLAQUEMINES PARISH SHERIFF
 Pointe-A-La-Hache, Louisiana
 Tax Collector Agency Fund

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

Unsettled balances at July 1, 1998	<u>\$ 67,731</u>
Collections:	
Ad valorem taxes	22,787,861
State revenue sharing	532,681
Wildlife refuge revenue sharing	464,778
Sporting licenses	208,902
Parish licenses	487,900
Interest on -	
Taxes paid under protest	1,208
Taxes	20,517
Other	928
Refunds and redemptions	44,303
Tax notices, etc.	12,242
Total collections	<u>24,561,320</u>
Total	<u>24,629,051</u>
Distributions:	
Louisiana Department of Wildlife and Fisheries	181,644
Louisiana Tax Commission	36,633
Plaquemines Parish -	
Council	8,292,711
School board	6,671,365
Sheriff	7,067,955
Hospital	1,090,682
Assessment district	508,604
Refunds and redemptions	45,141
Pension funds	636,945
Total distributions	<u>24,531,680</u>
Unsettled balances at June 30, 1999	<u><u>\$ 97,371</u></u>

The accompanying notes are an integral part of this statement.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements

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

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included in the Sheriff's annual general purpose financial statements.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

(2) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 1999, the Sheriff has interest-bearing deposits totaling \$97,371 (book balances). These deposit balances of \$249,381 (bank balances), representing unsettled tax collections, are fully secured through federal deposit insurance and securities pledged by the depository bank.

(3) State Revenue Sharing Funds

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

Plaquemines Parish:	
Council	\$144,144
School Board	102,063
Law Enforcement District	233,285
Assessment District	9,045
Hospital	19,972
Pension Funds	<u>24,172</u>
Total	<u>\$532,681</u>

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (Continued)

(4) Unsettled Balances

The unsettled balances at June 30, 1999 of \$97,371 consist of the following:

Protest taxes	\$76,920
Sporting licenses	18,899
Interest earned	1,179
Tax notices, etc.	<u>373</u>
Total	<u>\$97,371</u>

SUPPLEMENTAL INFORMATION

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Year 2000 Issue (unaudited)
Year Ended June 30, 1999

Impact of Year 2000 on Computer Programs (Unaudited)

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the Sheriff's computer programs that have time sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000. This could result in a system failure or miscalculations causing disruptions of operations, including among other things, a temporary inability to process transactions or engage in similar normal business activities.

The Sheriff has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting Sheriff operations and have identified such systems as being property taxes, deeds and redemptions, game licenses, and occupational licenses.

- All applications have been assessed, remediated, tested, and validated.

Remaining contracted amounts of \$0 are committed to this project as of June 30, 1999.

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 in part, or that parties with whom the Sheriff does business will be Year 2000 ready. The Sheriff is utilizing external resources to identify and test the systems for Year 2000 compliance.

INTERNAL CONTROL AND COMPLIANCE

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C. Burton Kolder, CPA
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P. O. BOX 250
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Irvin F. Hingle, Jr.
Plaquemines Parish Sheriff as
Ex-Officio Tax Collector
Point-A-La-Hache, Louisiana

We have audited the Tax Collector Fund (agency fund) financial statements of the Plaquemines Parish Sheriff, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 15, 1999. Our report states that the statement of assets and liabilities and the statement of collections, distributions, and unsettled balances have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. We conducted our 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 Plaquemines Parish Sheriff's financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted a certain immaterial instance of noncompliance that we have reported to management of Plaquemines Parish Sheriff, in a separate letter dated October 15, 1999.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Plaquemines Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Plaquemines Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted is described in the accompanying schedule of prior and current audit findings and management's corrective action plan as item 99-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We consider the reportable condition described as item 99-1 in the schedule of prior and current audit findings and management's corrective action plan to be a material weakness.

This report is intended solely for the information and use of management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Lafayette, Louisiana
October 15, 1999

PLAQUEMINES PARISH SHERIFF
Plaquemines, Louisiana

Schedule of Prior and Current Audit Findings and
Management's Corrective Action Plan

Year Ended June 30, 1999

I. Prior Year Findings

Compliance

There were no instances of noncompliance at June 30, 1998.

Internal Control Over Financial Reporting

Item 98-1 - Inadequate Segregation of Accounting Functions

Finding:

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

Status:

Unresolved. See item 99-1.

Management Letter Items

Item 98-2 - Property Taxes

Finding:

Property taxes should be settled within the first ten days of the month following the month of collection in accordance with Louisiana Revised Statute 47:2060.

Status:

Unresolved. See item 99-2

(continued)

PLAQUEMINES PARISH SHERIFF
Plaquemines, Louisiana

Schedule of Prior and Current Audit Findings and
Management's Corrective Action Plan (Continued)

Year Ended June 30, 1999

II. Current Year Findings and Management's Corrective Action Plan:

Compliance

There were no instances of noncompliance at June 30, 1999.

Internal Control Over Financial Reporting

Item 99-1 - Inadequate Segregation of Accounting Functions

Finding:

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

Management's Corrective Action Plan:

Management has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.

Management Letter Items

Item 99-2 - Property Taxes

Finding:

Property taxes should be settled within the first ten days of the month following the month of collection in accordance with Louisiana Revised Statute 47:2060.

Management's Corrective Action Plan:

Efforts will be increased to ensure that property taxes are settled timely.

Item 99-3 - Sporting Licenses

Finding:

Sheets of Wildlife and Fisheries sporting licenses were misplaced.

Management's Corrective Action Plan:

Wildlife and Fisheries sporting license sheets will be controlled better to avoid misplacing them.