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**IBERVILLE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
Plaquemine, 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 audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 20 1999

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INDEPENDENT AUDITORS' REPORT

The Honorable Freddie H. Pitre, Sr.
Iberville Parish Sheriff as
Ex-Officio Tax Collector
Plaquemine, Louisiana

We have audited the accompanying statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Iberville Parish Sheriff for the year ended June 30, 1999 as listed in the table of contents. This financial statement is the responsibility of the Iberville Parish Sheriff as Ex-Officio Tax Collector. Our responsibility is to express an opinion on this financial statement 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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 described more fully in Note 1, the accompanying statement presents information only on the Tax Collector Fund (agency fund) and is not intended to present fairly the financial position and results of operations of the Iberville Parish Sheriff. Further, the accompanying statement on collections, distributions, and unsettled balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions, and unsettled balances of the Tax Collector Fund of the Iberville Parish Sheriff for the year ended June 30, 1999, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 24, 1999 on our consideration of the Tax Collector Fund of the Iberville Parish Sheriff's internal control structure and its compliance with laws and regulations.

Our audit was performed for the purpose of forming an opinion on the statement of collections, distributions, and unsettled balances of the Tax Collector Fund (Agency Fund) of the Iberville Parish Sheriff. The year 2000 supplementary information on page 12 is not a required part of the basic financial statements,

but is supplementary 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 supplementary information; however, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that Iberville 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.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
August 24, 1999

FINANCIAL STATEMENT

IBERVILLE PARISH SHERIFF
 Plaquemine, Louisiana
 Tax Collector Agency Fund

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

Unsettled balances, July 1, 1998	<u>\$ 42,541</u>
Collections:	
Ad valorem taxes	18,400,793
Protest taxes	68,852
State revenue sharing	638,796
Sporting licenses	84,206
Interest on-	
Delinquent taxes	6,614
Deposit of taxes, licenses, etc.	12,360
Refunds and redemptions	87,500
Tax notices, etc.	<u>3,275</u>
Total collections	<u>19,302,396</u>
Total	<u>19,344,937</u>
Distributions:	
Iberville Parish -	
Police Jury	3,982,884
School Board	7,337,660
Assessor	510,898
Sheriff	5,238,569
Fire Protection District No. 1	51,617
Fire Protection District No. 2	30,365
Waterworks District No. 2	188,326
Waterworks District No. 4	49,774
Ponchartrain Levee District	345,219
Atchafalaya Levee District	585,489
Municipalities	213,993
Pension funds	505,435
Refunds and redemptions	95,508
Tax notices, etc.	741
Louisiana Department of Wildlife and Fisheries	66,751
Louisiana Department of Agriculture and Forestry	15,890
Louisiana Tax Commission	<u>6,738</u>
Total distributions	<u>19,225,857</u>
Unsettled balances, at June 30, 1999	<u><u>\$ 119,080</u></u>

The accompanying notes are an integral part of this statement.

IBERVILLE PARISH SHERIFF
Plaquemine, 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 financial 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 had interest-bearing deposits (book balances) totaling \$119,080, representing unsettled tax collections. Deposit balances (bank balances) at June 30, 1999 of \$119,894 are fully secured through federal deposit insurance and/or securities pledged.

(3) State Revenue Sharing Funds

The revenue sharing funds received during the year were allocated among the taxing bodies as follows:

Police Jury	\$139,615
School Board	150,329
Assessor	36,518
Ponchartrain Levee District	9,416
Fire District No. 1	6,841
Law Enforcement District	220,776
Pension Funds	15,777
Atchafalaya Levee District	59,524
	<u>\$638,796</u>

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

(4) Unsettled Balances

The unsettled cash balances at June 30, 1999 consist of the following:

Ad valorem taxes	\$ 97,692
Sporting licenses	9,758
Refunds and redemptions	207
Interest on deposits	<u>11,423</u>
	<u>\$119,080</u>

INTERNAL CONTROL AND COMPLIANCE

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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 Freddie H. Pitre, Sr.
Iberville Parish Sheriff as
Ex-Officio Tax Collector
Plaquemine, Louisiana

We have audited the financial statements of the Tax Collector Fund (agency fund) of the Iberville Parish Sheriff for the year ended June 30, 1999, and have issued our report thereon dated August 24, 1999. 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 Tax Collector Fund's financial statement is free of material misstatement, we 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 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Iberville 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 statement 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 Iberville Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statement. The reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as 99-1 (C).

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 believe the reportable condition described in the accompanying schedule of current and prior year audit findings and corrective action plan at Item 99-1 (C) is a material weakness.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
August 24, 1999

IBERVILLE PARISH SHERIFF
 Plaquemine, Louisiana
 Tax Collector Agency Fund

Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan
 Year Ended June 30, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/99)						
Internal Control:						
99-1 (C)	Unknown	The Tax Collector did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Adeline Ambeau, Chief Civil Deputy	N/A
PRIOR YEAR (6/30/99)						
Compliance:						
Item 1	Unknown	Louisiana law has not been fully complied with in the collection or resolution of assessed taxes. Louisiana Revised Statute 47:2101 provides that all assessed taxes are to be paid by December 31 of each year or they become delinquent. Louisiana Revised Statute 47:1990 allows a reduction of the property tax roll for property not available for seizure and sale provided approval is granted by the Louisiana Tax Commission.	Yes	N/A	Adeline Ambeau, Chief Civil Deputy	N/A
Internal Control:						
Item 2	Unknown	The Tax Collector did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Adeline Ambeau, Chief Civil Deputy	N/A

OTHER SUPPLEMENTARY INFORMATION

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Impact of Year 2000 on Computer Programs (Unaudited)
Year Ended June 30, 1999

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, that are necessary to conducting operations and have identified such systems as being the Sheriff's mainframe and personal computers used for financial reporting purposes.

- The Iberville Parish Sheriff's system and personal computers have been assessed, remediated, and validated.

Remaining contracted amounts that are committed to this project are undetermined 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