

5010-0 111:23

**OFFICIAL  
FILE COPY**

**DO NOT SEND OUT**

(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

**TERREBONNE PARISH SHERIFF  
(AS EX-OFFICIO PARISH TAX COLLECTOR)**

HOUMA, 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 **JAN 0 2000**

TERREBONNE PARISH SHERIFF  
(AS EX-OFFICIO PARISH TAX COLLECTOR)  
HOUMA, LOUISIANA

Year Ended June 30, 1999

TABLE OF CONTENTS

	Page
FINANCIAL SECTION	
Independent Auditor's Report .....	1
Statement of Collections, Distributions, and Unsettled Balances for the Year Ended June 30, 1999 for Tax Collector Agency Fund.....	3
Notes to financial statement.....	4
SUPPLEMENTARY REPORTS	
Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government</u> <u>Auditing Standards</u> .....	7
Schedule of Findings and Questioned Costs .....	9
Schedule of Prior-Year Findings.....	10
Management's Corrective Action Plan .....	11

5779 HWY 311  
P. O. BOX 3695  
HOUMA, LOUISIANA 70361-3695  
TELEPHONE (504) 851-0883  
FAX (504) 851-3014  
email mdbepa@cajun.net

# Bergeron & Lanaux

— CERTIFIED PUBLIC ACCOUNTANTS —  
A PROFESSIONAL CORPORATION

CLAUDE E. BERGERON, CPA  
THOMAS J. LANAUX, CPA  
MICHAEL D. BERGERON, CPA

## INDEPENDENT AUDITOR'S REPORT

The Honorable Jerry L. Larpenter  
Terrebonne Parish Sheriff as  
Ex-Officio Tax Collector  
Houma, Louisiana

We have audited the accompanying statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Terrebonne Parish Sheriff for the year ended June 30, 1999 as listed in the table of contents. This financial statement is the responsibility of the Terrebonne Parish Sheriff as Ex-Officio Parish 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 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). Further, the accompanying statement of 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 Terrebonne 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 our report dated September 29, 1999 on our consideration of the Tax Collector Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

September 29, 1999

*Bergeron & Lanaux*

## FINANCIAL STATEMENT

**TERREBONNE PARISH SHERIFF**

Tax Collector Agency Fund

Houma, Louisiana

Statement of Collections, Distributions and Unsettled Balances

Year Ended June 30, 1999

Unsettled balances, June 30, 1998	<u>\$ 143,342</u>
Collections:	
Ad valorem taxes	30,004,745
Sporting licenses	530,822
Parish licenses	197,779
Interest earned on:	
Delinquent taxes	36,797
Deposits of taxes, licenses, etc.	55,244
State revenue sharing	2,054,920
Federal refuge revenue sharing	5,643
Tax notices, etc.	31,132
Refunds and redemptions	111,686
Louisiana Tax Commission's commission	6,204
Total collections	<u>33,034,972</u>
 Total	 <u>\$ 33,178,314</u>
Distributions:	
Louisiana Department of Wildlife and Fisheries	436,140
Atchafalaya Levee District	1,413,430
Terrebonne Parish:	
Consolidated Government	17,049,442
School Board	5,654,531
Sheriff-Law Enforcement Tax	2,260,985
Sheriff-Commissions	425,547
Fire districts	1,047,219
Waterworks district	5
Assessment district	584,591
Recreation districts	2,129,027
Refunds and redemptions	109,936
Pension funds	853,030
Louisiana Tax Commission's commission	6,205
Total distributions	<u>31,970,088</u>
 Unsettled balances at June 30, 1999	 <u>\$ 1,208,226</u>

See accompanying notes to financial statement.

**TERREBONNE PARISH SHERIFF**  
Tax Collector Agency Fund  
Houma, Louisiana

Notes to Financial Statement

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 sporting 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, as a agency fund, 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 (book balances) totaling \$1,208,226, representing unsettled tax collections. Deposit balances (bank balances) at June 30, 1999 of \$1,335,498 are secured by \$667,176 of federal deposit insurance and \$668,322 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).



**TERREBONNE PARISH SHERIFF**  
Tax Collector Agency Fund  
Houma, Louisiana

Notes to Financial Statement, Continued

3) State Revenue Sharing Funds

The revenue sharing funds provided by Act 1220 of 1995 received during the year were allocated among the taxing bodies as follows:

Terrebonne Parish:

Consolidated Government	\$ 1,210,125
Sheriff	212,124
School Board	237,723
Recreation districts	172,446
Fire districts	180,137
Pension Funds	<u>42,365</u>
 Total	 <u><u>\$ 2,054,920</u></u>

4) Unsettled Balances

The unsettled cash balance of \$1,208,226 at June 30, 1999 consists of \$1,103,291 in taxes, \$98,148 in sporting licenses and \$6,787 in tax notices, interest on deposits, etc.

## SUPPLEMENTARY REPORTS



5779 HWY 311  
P. O. Box 3695  
HOUMA, LOUISIANA 70361-3695  
TELEPHONE (504) 851-0883  
FAX (504) 851-3014  
email mdbcpa@cajun.net

**Bergeron & Lanaux**  
— CERTIFIED PUBLIC ACCOUNTANTS —  
A PROFESSIONAL CORPORATION

CLAUDE E. BERGERON, CPA  
THOMAS J. LANAUX, CPA  
MICHAEL D. BERGERON, CPA

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

The Honorable Jerry L. Larpenter  
Terrebonne Parish Sheriff as  
Ex-Officio Tax Collector  
Houma, Louisiana

We have audited the statement of collections, distributions and unsettled balances of the Tax Collector Fund (agency fund) of the Terrebonne Parish Sheriff as of and for the year ended June 30, 1999, and have issued our report thereon dated September 29, 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 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 Governmental Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the Tax Collector Fund for the year ended June 30, 1999, we considered the Terrebonne 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. Our 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Terrebonne Parish Sheriff and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties.

*Bergeron & Lanoux*

September 29, 1999

TERREBONNE PARISH SHERIFF AS EX-OFFICIO TAX COLLECTOR  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 1999

We have audited the Tax Collector Fund (agency fund) financial statement for the Terrebonne Parish Sheriff as of and for the year ended June 30, 1999, and have issued our report thereon dated September 29, 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. Our audit of the financial statements as of June 30, 1999 resulted in an unqualified opinion. We did not issue a separate management letter as a result of this engagement.

**Section I Summary of Auditor's Reports**

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

Internal Control:

Material Weakness  Yes  No

Reportable Conditions  Yes  No

Compliance:

Compliance Material to Financial Statements  Yes  No

b. Federal Awards - Not applicable, there were none.

c. Identification of Major Programs – Not applicable, there were none.

**Section II Financial Statement Findings**

There were none.

**Section III Federal Award Findings and Questioned Costs**

Not Applicable.

TERREBONNE PARISH SHERIFF AS EX-OFFICIO TAX COLLECTOR  
SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended June 30, 1999

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

There were none for the year ended June 30, 1998.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

Not applicable.

**SECTION III MANAGEMENT LETTER**

No management letter was issued for the year ended June 30, 1998.

TERREBONNE PARISH SHERIFF AS EX-OFFICIO TAX COLLECTOR  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
For the Year Ended June 30, 1999

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT**

No findings were reported which require a response from management.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

Not applicable.

**SECTION III MANAGEMENT LETTER**

No management letter was issued.