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**EAST FELICIANA PARISH SHERIFF**

Clinton, Louisiana

Compiled Financial Statements

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 8-25-99

**Kolder, Champagne,  
Slaven & Rainey,  
LLC**

Certified Public Accountants

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# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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## ACCOUNTANTS' REPORT

The Honorable T. R. "Randy" Maglone  
East Feliciana Parish Sheriff  
Clinton, Louisiana

We have compiled the accompanying general purpose financial statements of the East Feliciana Parish Sheriff as of June 30, 1999 and for the year then ended and the accompanying supplementary information contained on pages 5-8 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary information that is the representation of management. Except for the Tax Collector Fund that was audited by us and we expressed an unqualified opinion in our report dated July 22, 1999 and is included in the Fiduciary Fund Type - Agency Funds of the combined balance sheet on page 2, we have not audited or reviewed the accompanying general purpose financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the general purpose financial statements. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the East Feliciana Parish Sheriff's general purpose financial statements. Accordingly, these general purpose financial statements are not designed for those who are not informed about such matters.

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

Lafayette, Louisiana  
July 22, 1999

EAST FELCIANA PARISH SHERIFF  
Clinton, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 1999

	Governmental	Fiduciary	Account Groups		Totals (Memorandum Only)
	Fund Type <u>General Fund</u>	Fund Type <u>Agency Funds</u>	General <u>Fixed Assets</u>	General <u>Long-Term Debt</u>	
<b>ASSETS AND OTHER DEBITS</b>					
Cash	\$ 1,087	\$ 27,011	\$ -	\$ -	\$ 28,098
Interest-bearing deposits	417,549	120,284	-	-	537,833
Receivables:					
Due from other governmental units	160,915	-	-	-	160,915
Inventory	4,652	-	-	-	4,652
Prepaid expenditures	29,447	-	-	-	29,447
Office furniture and equipment	-	-	496,134	-	496,134
Vehicles	-	-	507,811	-	507,811
Amount available for retirement of general long-term obligations	-	-	-	558	558
<b>Total assets and other debits</b>	<b><u>\$613,650</u></b>	<b><u>\$147,295</u></b>	<b><u>\$ 1,003,945</u></b>	<b><u>\$ 558</u></b>	<b><u>\$1,765,448</u></b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$ 33,539	\$ -	\$ -	\$ -	\$ 33,539
Due to taxing bodies and others	-	127,523	-	-	127,523
Due to inmates and others	-	19,772	-	-	19,772
Long-term debt -					
Capital lease payable	-	-	-	558	558
<b>Total liabilities</b>	<b><u>33,539</u></b>	<b><u>147,295</u></b>	<b><u>-</u></b>	<b><u>558</u></b>	<b><u>181,392</u></b>
Fund equity:					
Investment in general fixed assets	-	-	1,003,945	-	1,003,945
Fund balance -					
Reserved for prepaid expenditures	29,447	-	-	-	29,447
Reserved for inventory	4,652	-	-	-	4,652
Reserved for debt service	558	-	-	-	558
Unreserved, undesignated	545,454	-	-	-	545,454
<b>Total fund equity</b>	<b><u>580,111</u></b>	<b><u>-</u></b>	<b><u>1,003,945</u></b>	<b><u>-</u></b>	<b><u>1,584,056</u></b>
<b>Total liabilities and fund equity</b>	<b><u>\$613,650</u></b>	<b><u>\$147,295</u></b>	<b><u>\$ 1,003,945</u></b>	<b><u>\$ 558</u></b>	<b><u>\$1,765,448</u></b>

See accountant's report.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual - General Fund  
Year Ended June 30, 1999

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 245,000	\$ 256,823	\$ 11,823
Intergovernmental revenues -			
Federal grants	201,000	187,976	(13,024)
State revenue sharing	70,000	71,453	1,453
State supplemental pay	46,500	53,610	7,110
Local government	62,300	67,702	5,402
Miscellaneous	129,000	155,258	26,258
Fees, charges, and commissions for services -			
Civil and criminal	155,000	168,844	13,844
Court attendance	5,500	5,350	(150)
Feeding and keeping prisoners	1,023,600	1,084,368	60,768
Other	110,500	112,465	1,965
Donations	200,000	200,000	-
Interest income	18,000	17,760	(240)
Total revenues	2,266,400	2,381,609	115,209
Expenditures:			
Current -			
Public safety:			
Personal services and related benefits	1,200,500	1,245,867	(45,367)
Operating services	241,000	223,263	17,737
Operations and maintenance	602,100	586,932	15,168
Travel and other charges	19,000	19,911	(911)
Debt service	8,850	9,384	(534)
Capital outlay	207,500	212,434	(4,934)
Total expenditures	2,278,950	2,297,791	(18,841)
Excess (deficiency) of revenues over expenditures	(12,550)	83,818	96,368
Other financing source:			
Sale of assets	13,500	19,080	5,580
Excess of revenues and other source over expenditures	950	102,898	101,948
Fund balances, beginning	477,213	477,213	-
Fund balances, ending	\$ 478,163	\$ 580,111	\$101,948

See accountant's report.

**SUPPLEMENTARY INFORMATION**

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable T. R. "Randy" Maglone  
East Feliciana Parish Sheriff  
Clinton, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of East Feliciana Parish Sheriff and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about East Feliciana Parish Sheriff's compliance with certain laws and regulations during the year ended June 30, 1999 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

The East Feliciana Parish Sheriff complied with LSA-RS 38:2211-2251 (the public bid law).

### *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of management as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of management and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

#### *Budgeting*

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the amended budget.

6. Trace the budget adoption and amendments to the published advertisement in the official journal.

We traced the adoption of the original budget to the published advertisement in the official journal which indicated that the budget had been adopted by The East Feliciana Parish Sheriff.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the General Fund final budget to actual revenues and expenditures. Actual General Fund revenues exceeded budgeted revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

#### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination and:
  - a. trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.



- b. determine if payments were properly coded to the correct fund and general ledger account; and

All payments were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the East Feliciana Parish Sheriff.

- 9. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

- 10. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances which would indicated payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the East Feliciana Parish Sheriff and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. 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  
July 22, 1999

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

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

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding/Management Letter Comment	Corrective Action Taken		Planned Corrective Action/Partial Corrective Action Taken		Name of Contact Person	Anticipated Completion Date
			Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken		
<b>CURRENT YEAR:</b>								
1	Unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.	Betty Crain, Accountant	N/A		
<b>PRIOR YEAR:</b>								
1	Unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.	Betty Crain, Accountant	N/A		

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

6/30/99 (Date Transmitted)

KOLDER CHAMPAGNE SLAYEN & RANNEY, LLC  
234 RUE BEAUREGARD  
LAFAYETTE LA 70508

(Auditors)

In connection with your compilation of our financial statements as of <sup>6/30/99</sup> [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations):

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes  No

**Code of Ethics for Public Officials and Public Employees**

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  No

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  No

**Budgeting**

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

Yes  No

**Accounting and Reporting**

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  No

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

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes  No

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, 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

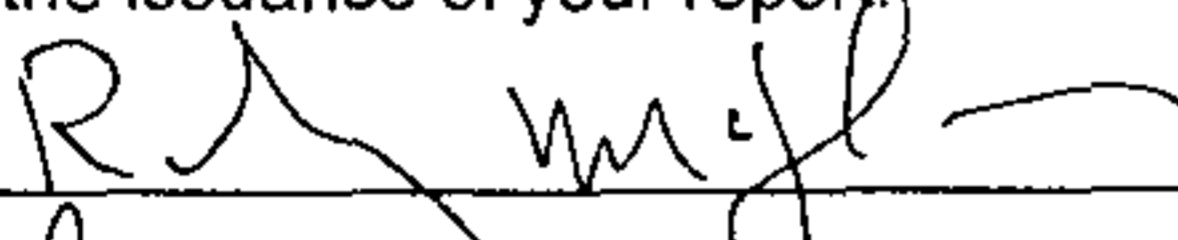
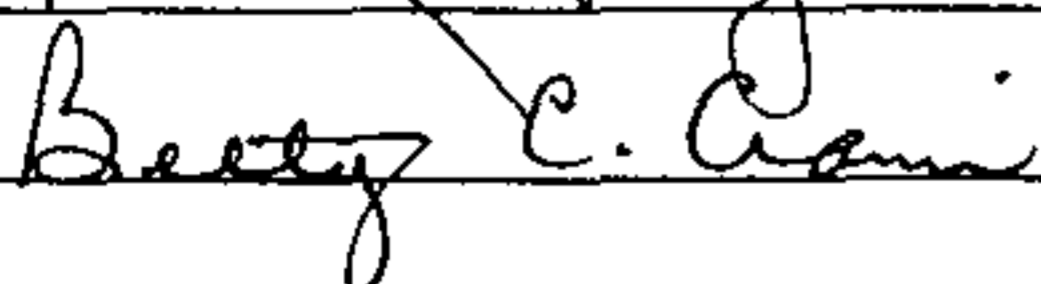
**Advances and Bonuses**

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

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

	<b>SHERIFF</b>		
_____	Secretary	6/30/99	Date
	<b>ACCOUNTANT</b>		
_____	Treasurer	6/30/99	Date
_____	President		Date