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**JACKSON PARISH SHERIFF
JONESBORO, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND
FOR THE YEAR ENDED JUNE 30, 1999
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

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.

RELEASED

SEP 22 1999

KENNETH D. FOLDEN & CO.
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**JACKSON PARISH SHERIFF
Jonesboro, Louisiana**

**General Purpose Financial Statements
As of and for the Year Ended June 30, 1999
With Supplemental Information Schedules**

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INDEPENDENT AUDITORS' REPORT

Honorable Van Beasley
Jackson Parish Sheriff
Courthouse Building
Jonesboro, LA 71251

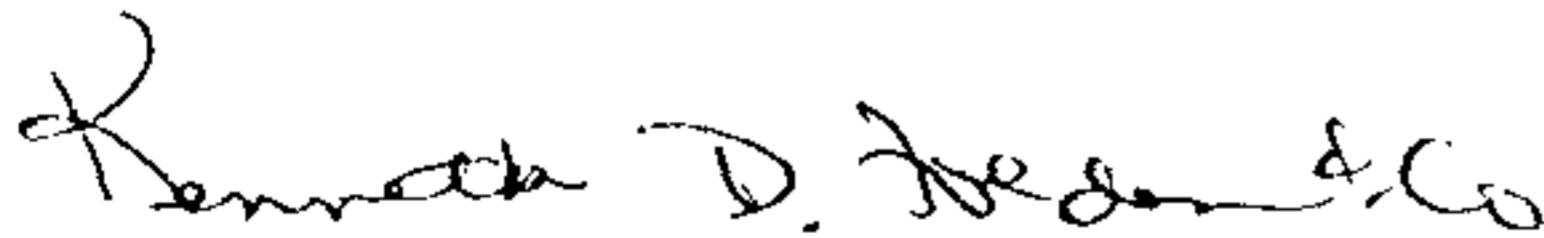
We have audited the accompanying general purpose financial statements of the Jackson Parish Sheriff, Jonesboro, Louisiana, as of and for the year ended June 30, 1999. These general purpose financial statements are the responsibility of management of the Jackson Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Jackson Parish Sheriff, as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 8, 1999, on our consideration of the Jackson Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as supplementary schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Jackson Parish Sheriff, Jonesboro, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



KENNETH D. FOLDEN & CO.
Certified Public Accountants

Jonesboro, Louisiana
September 8, 1999

**JACKSON PARISH SHERIFF
Jonesboro, Louisiana**

Statement A

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

	Governmental Fund Type - General Fund	Fiduciary Funds - Agency Funds	Account Group - General Fixed Assets	Total (Memorandum Only)
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 766,041	\$ 90,494		\$ 856,535
Receivables	25,886	163,152		189,038
Buildings and equipment			696,751	696,751
TOTAL ASSETS AND OTHER DEBITS	\$ 791,927	\$ 253,646	\$ 696,751	\$ 1,742,324
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 14,202			\$ 14,202
Payroll deductions payable	229			229
Due to taxing bodies and others		253,646		253,646
Total Liabilities	14,431	253,646	NONE	268,077
Equity and Other Credits:				
Investment in general fixed assets			696,751	696,751
Fund balance - unreserved, undesignated	777,496			777,496
Total Equity and Other Credits	777,496	NONE	696,751	1,474,247
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 791,927	\$ 253,646	\$ 696,751	\$ 1,742,324

The accompanying notes are an integral part of this statement.

JACKSON PARISH SHERIFF
Jonesboro, Louisiana

Statement B

GOVERNMENTAL FUND - GENERAL FUND
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended June 30, 1999

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Ad valorem taxes	\$ 895,035	\$ 862,364	\$ (32,671)
Intergovernmental revenues:			
Federal grants		9,011	9,011
State grants:			
State revenue sharing	21,000	36,613	15,613
State supplemental pay	64,000	63,900	(100)
Miscellaneous	14,000	19,209	5,209
Fees, charges and commissions for services:			
Commissions on state revenue sharing	72,000	62,032	(9,968)
Taxes and licenses	10,100	16,351	6,251
Civil and criminal fees	38,775	43,922	5,147
Court attendance	2,800	2,700	(100)
Transporting prisoners	800		(800)
Feeding and keeping prisoners	147,000	137,345	(9,655)
Seizures from criminal activity	6,000	20,406	14,406
Fines and forfeitures	12,500	23,667	11,167
Use of money and property - interest earnings	14,000	31,555	17,555
Miscellaneous	25,683	15,760	(9,923)
Total revenues	<u>1,323,693</u>	<u>1,344,835</u>	<u>21,142</u>
EXPENDITURES			
Public safety:			
Personal services and related benefits	985,500	922,366	63,134
Operating services	354,210	283,062	71,148
Material and supplies	42,500	75,493	(32,993)
Travel and other charges	5,000	2,140	2,860
Capital outlay	143,100	100,116	42,984
Total expenditures	<u>1,530,310</u>	<u>1,383,177</u>	<u>147,133</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(206,617)	(38,342)	168,275
OTHER FINANCING SOURCES			
Sale of assets		5,836	5,836
Total other financing sources	<u>NONE</u>	<u>5,836</u>	<u>5,836</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES	(206,617)	(32,506)	174,111
FUND BALANCE AT BEGINNING OF YEAR	<u>810,002</u>	<u>810,002</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 603,385</u>	<u>\$ 777,496</u>	<u>174,111</u>

The accompanying notes are an integral part of this statement.

JACKSON PARISH SHERIFF
Jonesboro, Louisiana

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

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Jackson Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The Jackson Parish Sheriff is an independently-elected official of the residents of Jackson Parish. In his capacity as Sheriff and Ex-officio Tax Collector, the Jackson Parish Sheriff is legally separate. Additionally, the Jackson Parish Sheriff is fiscally independent through proceeds of ad valorem taxes and other forms of revenue. Based on the above, the Jackson Parish Sheriff is deemed to be a separate governmental reporting entity. The Jackson Parish Sheriff includes all funds, account groups, activities, et cetera, that are within the primary responsibility of the agency. Certain units of local government over which the Sheriff exercises no primary responsibility, such as the Jackson Parish Police Jury, School Board, Assessor, Clerk of Court, municipalities within the parish, and other independently elected officials are excluded from the accompanying general purpose financial statements. These local governments are neither controllable by nor answerable to the Jackson Parish Sheriff. Further, their operations do not require the approval of the Sheriff nor is the Sheriff legally or morally responsible for their actions. They are considered separate reporting entities and issue financial statements separate from those of the Jackson Parish Sheriff.

C. FUND ACCOUNTING

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

JACKSON PARISH SHERIFF
Notes to the Financial Statements (Continued)

C. FUND ACCOUNTING (Continued)

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental and fiduciary. A description of these funds classifications and their fund types follows:

Governmental Funds

Governmental funds account for the Sheriff's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. The governmental fund of the Sheriff is the:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and is used to account for the operations of the sheriff's office. The sheriff's primary source of revenue are ad valorem taxes levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Fiduciary Funds

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Sheriff. The fiduciary funds of the Sheriff are:

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Tax Collector Fund, included in the accompanying general purpose financial statements, is reported for the period from July 1, 1998, through June 30, 1999.

D. BASIS OF ACCOUNTING

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

JACKSON PARISH SHERIFF
Notes to the Financial Statements (Continued)

D. BASIS OF ACCOUNTING (CONTINUED)

Revenues (Continued)

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded upon maturity, when the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

The agency funds of the Jackson Parish Sheriff are the Sheriff's Fund and the Tax Collector Fund. The Sheriff's Fund uses the modified accrual basis of accounting. The Tax Collector Fund is prepared on the cash basis of accounting.

E. BUDGET

The budget, prepared on the modified accrual basis of accounting, was adopted on June 25, 1998, and was made available for public inspection at that time. The sheriff approves all budget changes or amendments.

Although formal budget integration within the accounting records is employed as a management control device, a system of encumbrance accounting is not used by the sheriff. At year end, all appropriations lapse. Budgeted amounts included in the accompanying financial statements are as amended.

F. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under State law, the sheriff may invest in United States bonds, treasury notes, or certificates of deposit. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. The Jackson Parish Sheriff has no investments at June 30, 1999.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost (67 percent) or estimated cost (33 percent).

JACKSON PARISH SHERIFF
Notes to the Financial Statements (Continued)

I. VACATION AND SICK LEAVE

The sheriff's office has the following policy relating to vacation and sick leave:

Vacation and sick leave benefits do not accumulate or accrue and, accordingly, at June 30, 1999, there are no accumulated and vested benefits relating to vacation and sick leave.

J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due. There are no long-term obligations at June 30, 1999.

K. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balance

Designated fund balance represents tentative plans for future use of financial resources. No portion of the Jackson Parish Sheriff's equity and fund balance is reserved or designated at June 30, 1999.

L. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Constitutional	10.92	10.92	Indefinite
Law Enforcement District	8.00	8.00	2005

3. CASH AND CASH EQUIVALENTS

At June 30, 1999, the sheriff has cash and cash equivalents (book balances) totaling \$856,535 as follows:

Demand deposits including interest-bearing	\$ 572,832
Petty cash	100
Time deposits	<u>283,603</u>
Total	<u><u>\$ 856,535</u></u>

JACKSON PARISH SHERIFF
Notes to the Financial Statements (Continued)

6. PENSION PLAN

Plan Description. Substantially all employees of the Jackson Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 each month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total services is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and who do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at 55. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Funding Policy. Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Jackson Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Jackson Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Jackson Parish Sheriff's contributions to the System for the years ending June 30, 1999, 1998 and 1997, were \$39,526 , \$40,851 and \$49,131, respectively, equal to the required contributions for each year.

7. POSTRETIREMENT BENEFITS

The Jackson Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's portion of premiums) as an expenditure when the monthly premiums are due, which was \$4,999 for 1999. The cost of providing these benefits for the retirees is not separable from the cost of providing benefits for active employees.

8. LEASES

On September 12, 1985, the Jackson Parish Sheriff entered into a 99-year property lease for the lease of three acres of land to be used as a firearms and training complex. Total consideration on this lease is \$10.

JACKSON PARISH SHERIFF
Notes to the Financial Statements (Continued)

9. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

	Sheriff's Fund	Tax Collector Fund	Total
Balance, June 30, 1998	\$ 217,724	\$ 17,377	\$ 235,101
Additions	298,069	4,794,924	5,092,993
Reductions	(294,286)	(4,780,162)	(5,074,448)
Balance, June 30, 1999	<u>\$ 221,507</u>	<u>\$ 32,139</u>	<u>\$ 253,646</u>

10. LITIGATION AND CLAIMS

At June 30, 1999, the sheriff is involved in several liability claims against his office. It is the opinion of the sheriff's legal counsel that these claims are fully covered by the Louisiana Sheriff's Insurance Program.

**11. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY
THE PARISH POLICE JURY**

The sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Jackson Parish Police Jury.

12. YEAR 2000 COMPLIANCE

The worldwide challenge facing organizations, commonly referred to as the Year 2000 (Y2K) issue, is the result of problems that may be encountered with date-related transactions on systems that have historically recognized years using two digits vs. four digits, e.g. 98 versus 1998. These systems will potentially recognize the "00" as the year 1900 instead of 2000.

On the surface, the Y2K problem sounds simple enough; however, the implications of this problem are far reaching and could impact a full range of business services and activities.

The Jackson Parish Sheriff has conducted a study of its own systems and operations. Based on this study, the Jackson Parish Sheriff has initiated a project to take all necessary and reasonable steps to get the mission critical systems and operations Y2K compliant in a timely manner.

The total costs of the Y2K efforts are immaterial and as of June 30, 1999, it has not been necessary for the Jackson Parish Sheriff to expend any funds toward making its systems year 2000 compliant.

The assessment of the costs of the Y2K compliance effort, and the timetable for the planned completion of the internal Y2K modifications, are management's estimates. The estimates were based on numerous assumptions as to future events. There can be no guarantee that these estimates will prove accurate, and actual results could differ from those estimated if these assumptions prove inaccurate. Additionally, there can be no absolute guarantee that significant third parties will successfully and timely convert their systems.

SUPPLEMENTAL INFORMATION

JACKSON PARISH SHERIFF
Jonesboro, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1999

FIDUCIARY FUNDS - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines and costs, and payment of these collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

JACKSON PARISH SHERIFF
Jonesboro, Louisiana

FIDUCIARY FUNDS - AGENCY FUNDS
Combining Balance Sheet, June 30, 1999

	Sheriff's Fund	Tax Collector Fund	Total
ASSETS			
Cash and cash equivalents	\$ 58,355	\$ 32,139	\$ 90,494
Receivables	163,152		163,152
TOTAL ASSETS	\$ 221,507	\$ 32,139	\$ 253,646
LIABILITIES			
Due to taxing bodies and others	\$ 221,507	\$ 32,139	\$ 253,646
TOTAL LIABILITIES	\$ 221,507	\$ 32,139	\$ 253,646

**JACKSON PARISH SHERIFF
Jonesboro, Louisiana**

**FIDUCIARY FUNDS - AGENCY FUNDS
Schedule of Changes in Balances Due
to Taxing Bodies and Others
For the Year Ended June 30, 1999**

	Sheriffs Fund	Tax Collector Fund	Total
BALANCE AT BEGINNING OF YEAR	\$ 217,724	\$ 17,377	\$ 235,101
ADDITIONS			
Deposits:			
Sheriff's sales	63,850		63,850
Bonds	12,500		12,500
Commissions	110		110
Fines and costs	139,529		139,529
Garnishments	75,599		75,599
Other deposits	6,481		6,481
Taxes, fees, etc., paid to tax collector		4,794,924	4,794,924
Total additions	298,069	4,794,924	5,092,993
Total	515,793	4,812,301	5,328,094
REDUCTIONS			
Taxes, fees, etc., distributed to taxing bodies and others		4,780,162	4,780,162
Deposits settled to:			
Sheriff's General Fund	42,899		42,899
Police Jury	3,907		3,907
District Attorney	17,430		17,430
Clerk of Court	16,307		16,307
Indigent Defender Board	16,753		16,753
Attorney's, litigants, appraisers, etc.	19,100		19,100
Garnishments	69,595		69,595
Criminal Court Fees	16,317		16,317
Other settlements	91,978		91,978
Total reductions	294,286	4,780,162	5,074,448
BALANCES AT END OF YEAR DUE TO TAXING BODIES AND OTHERS	\$ 221,507	\$ 32,139	\$ 253,646

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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

To the Honorable Van Beasley
Jackson Parish Sheriff
Courthouse Building
Jonesboro, LA 71251

We have audited the general purpose financial statements of the Jackson Parish Sheriff, Jonesboro, Louisiana, as of and for the year ended June 30, 1999, and have issued our report hereon dated September 8, 1999. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

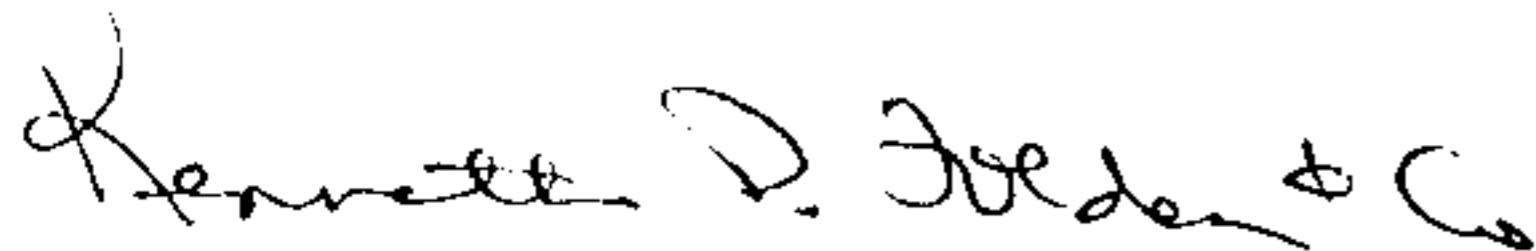
Compliance

As part of obtaining reasonable assurance about whether the Jackson 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 is required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Jackson 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 management. However, this report is a matter of public record and its distribution is not limited.



KENNETH D. FOLDEN & CO.
Certified Public Accountants

Jonesboro, Louisiana
September 8, 1999

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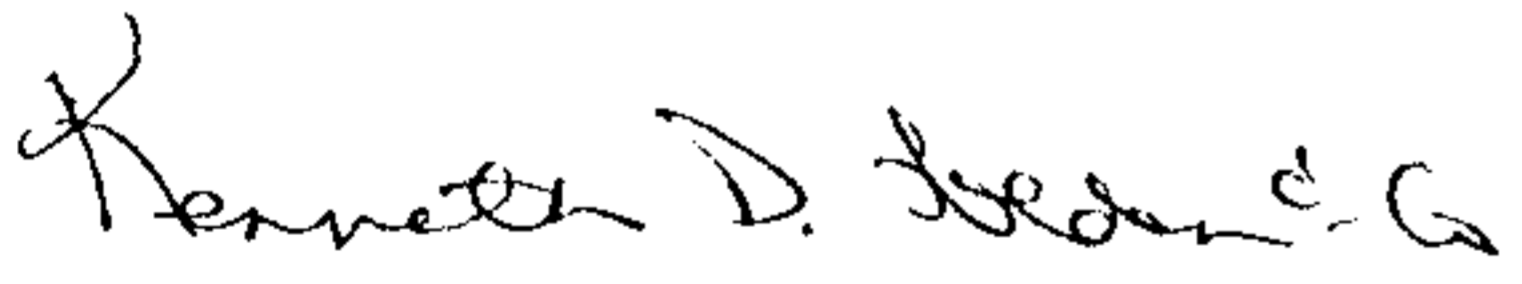
**Honorable Van Beasley
Jackson Parish Sheriff
Courthouse Building
Jonesboro, LA 71251**

In planning and performing our audit of the general purpose financial statements of the Jackson Parish Sheriff, as of and for the year ended June 30, 1999, and to obtain reasonable assurance about whether the financial statements are free of material misstatement, we considered the following:

- (1) The internal control structure 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 structure; and,**
- (2) As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Jackson Parish Sheriff's compliance with certain provisions of laws, regulations and contracts. The objective of our audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we did not express such an opinion.**

During our audit, we became aware of certain matters involving immaterial noncompliance with laws and matters disclosed in the audit report, as of and for the year ended June 30, 1999, involving the internal control structure that were opportunities for strengthening internal controls and compliance requirements. The memorandum that accompanies this letter summarizes our comments regarding those matters. (We previously reported on the Jackson Parish Sheriff's compliance and internal control structure in our report dated September 8, 1999.) This letter does not affect our report dated September 8, 1999, on the general purpose financial statements of the Jackson Parish Sheriff.

Sincerely,



**KENNETH D. FOLDEN & CO.
Certified Public Accountants**

**Jonesboro, Louisiana
September 8, 1999**

Current Year's Findings

None.

Prior Year's Findings

- (1) Actual expenditures exceeded budgeted expenditures - corrective action has been taken; this finding is considered cleared.
- (2) Budget was not published ten days prior to public hearing - corrective action has been taken; this finding is considered cleared.

**JACKSON PARISH SHERIFF
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 1999**

I. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of the Jackson Parish Sheriff.
2. *No reportable conditions relating to the audit of the financial statements are reported in the REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.*
3. No instance of noncompliance material to the financial statements of the Jackson Parish Sheriff was disclosed during the audit.
4. The Sheriff had no major federal award programs.

M. FINDINGS - FINANCIAL STATEMENTS AUDIT

The current audit contains no findings. The two findings concerning budgets made in the prior audit are considered cleared.

N. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

The Sheriff had no major federal award programs.