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BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

STATEMENTS OF ASSETS AND LIABILITIES ARISING OUT OF
CASH TRANSACTIONS, AND COLLECTIONS, DISTRIBUTIONS AND
UNSETTLED BALANCES WITH ACCOMPANYING AUDITOR'S REPORT

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

DEC 08 1999

Release Date _____

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John A. Windham, CPA

A Professional Corporation

1620 North Pine St.
DeRidder, LA 70634
Tel. (318) 462-3211
Fax. (318) 462-0640

John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT

Mr. Bolivar Bishop
Beauregard Parish Sheriff and
Ex-Officio Tax Collector
DeRidder, Louisiana

I have audited the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions and unsettled balances, of the Beauregard Parish Sheriff's Tax Collector Agency Fund as of and for the year ended June 30, 1999, as listed in the table of contents. These statements are the responsibility of the Beauregard Parish Sheriff. My responsibility is to express an opinion on the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance that the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall presentation of the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances. I believe that my audit provides a reasonable basis for my opinion.

As described in Note 1 the Beauregard Parish Sheriff's Tax Collector Agency Fund prepares its statements on the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Mr. Bolivar Bishop
Beauregard Parish Sheriff and
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In my opinion, the accompanying statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances presents fairly, in all material respects, the cash balances of the Beauregard Parish Sheriff's Tax Collector Agency Fund as of June 30, 1999 and the collections it received and distributions it paid for the year then ended on the basis of accounting described in Note 1.

In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued a report dated November 16, 1999 on my consideration of the Beauregard Parish Sheriff's Tax Collector Agency Fund's internal control structure and its compliance with laws and regulations.

John A. Windham, CPA
DeRidder, Louisiana
November 16, 1999

Statement A

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Statement of Assets and Liabilities
Arising out of Cash Transactions
June 30, 1999

ASSETS

Cash \$ 228,113

LIABILITIES

Due to taxing bodies and others \$ 226,113

Due to general fund 2,000

Total liabilities \$ 228,113

Statement B

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Statement of Collections, Distributions,
and Unsettled Balances
For the Year July 1, 1998 to June 30, 1999

<u>UNSETTLED BALANCES AT JUNE 30, 1998</u>	\$	185,265
 <u>COLLECTIONS</u>		
Ad valorem taxes:		
Beauregard Parish	\$	11,897,596
City of DeRidder		397,571
Town of Merryville		13,540
Interest earned on:		
Delinquent taxes		
Beauregard Parish		5,645
City of DeRidder		571
Town of Merryville		34
Investments		
		10,409
Protested taxes		
		4,657
Occupational and chain store licenses:		
Beauregard Parish		99,786
City of DeRidder		370,848
Town of Merryville		41,670
Angling, hunting, and trapping licenses		
		16,126
State revenue sharing		
		659,215
Tax notices, etc.		
		16,764
Fire protection assessment (Act 145 of 1987)		
		10,000
Gaming licenses (escrow)		
		93,715
Sales tax:		
City of DeRidder		3,564,505
Beauregard Parish School Board		6,489,662
Beauregard Parish Police Jury		2,845,310
Town of Merryville		244,929
Sheriff		820,165
Back taxes		
		25,060
Protested taxes		
		119,249
Tax sale redemptions		
		22,734
Louisiana tax commission assessment fee		
		3,226
Miscellaneous		
		<u>45</u>
Total collections	\$	<u>27,773,032</u>
Total	\$	<u>27,958,297</u>

(Continued)

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Statement of Collections, Distributions,
and Unsettled Balances
For the Year July 1, 1998 to June 30, 1999

DISTRIBUTIONS

Louisiana Department of Wildlife and Fisheries	\$ 79,339
Louisiana Department of Agriculture and Forestry	39,776
Louisiana Tax Commission	3,226
Beauregard Parish:	
Police Jury	6,016,734
School Board	12,071,992
Waterworks districts	206,999
Library	819,446
Sheriff	2,693,462
Assessor	486,091
Clerk of Court	669
Fire districts	301,565
Sales tax audit fees	54,380
Pension funds	331,532
Town of Merryville	270,693
City of DeRidder	4,329,924
Refunds	24,336
Miscellaneous	<u>20</u>
Total	<u>\$27,730,184</u>

UNSETTLED BALANCES AT JUNE 30, 1999
DUE TO TAXING BODIES AND OTHERS

\$ 228,113

(Concluded)

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Notes to the Financial Statements
For the Year July 1, 1998 through June 30, 1999

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 sales taxes and occupational licenses, state revenue sharing funds, angling, hunting, and trapping licenses, and fines, costs, and bond forfeitures imposed by the district court.

Louisiana Revised Statute 24:517(D) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying statements reflect the financial activity of the sheriff relating only to his responsibility as ex-officio parish tax collector. Amounts included in these statements of assets and liabilities arising out of cash transactions and collections, distributions and unsettled balances are also included in the sheriff's annual general purpose financial statements.

The accounts of the parish 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 statements of assets and liabilities arising out of cash transactions and collections, distributions and unsettled balances have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Notes to the Financial Statements
For the Year July 1, 1998 through June 30, 1999

2. STATE REVENUE SHARING FUNDS

There were no excess revenue sharing funds. The revenue sharing funds provided by Act 763 of 1990 were distributed as follows:

Beauregard Parish:	
Police Jury	\$ 119,171
School Board	279,302
Assessor	48,255
Sheriff:	
Law Enforcement District -	
Includes Commission	152,117
Library	49,014
Pension funds	<u>11,356</u>
Total	<u>\$ 659,215</u>

3. UNSETTLED BALANCES AT JUNE 30, 1999

Due to Louisiana Wildlife and Fisheries Commission	\$ 6,552
Due to Louisiana Forestry Commission	39
Due to Beauregard Parish Police Jury	2,774
Due to Beauregard Parish School Board	4,820
Due to Beauregard Parish Waterworks District	177
Due to Beauregard Parish Library	693
Due to Beauregard Parish Sheriff	1,435
Due to Beauregard Parish Assessor	379
Due to Beauregard Parish Fire Districts	351
Due to City of DeRidder	336
Due to Town of Merryville	11
Hunting and fishing escrow	11,451
Protested taxes escrow	197,095
Due to general fund	<u>2,000</u>
 Total	 <u>\$ 228,113</u>

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A Professional Corporation

1620 North Pine St.
DeRidder, LA 70634
Tel. (318) 462-3211
Fax. (318) 462-0640

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REPORT ON COMPLIANCE AND INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE STATEMENT
OF ASSETS AND LIABILITIES ARISING OUT OF CASH TRANSACTIONS
AND THE STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND
UNSETTLED BALANCES PERFORMED IN ACCORDANCE WITH
"GOVERNMENT AUDITING STANDARDS"

Mr. Bolivar Bishop
Beauregard Parish Sheriff and
Ex-Officio Tax Collector
DeRidder, Louisiana

I have audited the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances of the Beauregard Parish Sheriff's Tax Collector Agency Fund as of and for the year ended June 30, 1999, and have issued my report thereon dated November 16, 1999. I conducted my 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 statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances of the Beauregard Parish Sheriff's Tax Collector Agency Fund are free of material misstatement, I 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 the statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered the Beauregard Parish Sheriff's Tax Collector Agency Fund's internal control structure over financial reporting in order

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to determine my auditing procedures for the purpose of expressing my opinion on the statements and not to provide assurance on the internal control over financial reporting. My 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 statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the Beauregard Parish Sheriff and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John A. Windham, CPA

DeRidder, Louisiana
November 16, 1999