

In planning and performing our audit of the financial statements of the Tax Collector Fund for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the reportable condition described above is a material weakness.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

E. Larry Sikes, CPA
C. Burton Kolder, CPA
Danny P. Frederick, CPA
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P. Troy Courville, CPA
Stephen R. Dischler, MBA, CPA
Douglas D. Marcantel, CPA

INDEPENDENT AUDITOR'S REPORT

Offices:

125 Rue Beauregard
Lafayette, LA 70502
(318) 232-3312

1201 Brashear Avenue
Suite 301
Morgan City, LA 70380
(504) 384-6264

408 W. Cotton Street
Ville Platte, LA 70586
(318) 363-2792

113 East Bridge Street
Breaux Bridge, LA 70517
(318) 332-4020

404 Pere Meuret
Abbeville, LA 70510
(318) 893-5470

1231 E. Laurel Avenue
Eunice, LA 70535
(318) 457-4146

The Honorable Wayne Jones
St. John the Baptist Parish Sheriff
as Ex-Officio Parish Tax Collector
LaPlace, Louisiana

We have audited the accompanying statement of assets and liabilities and the statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1996. These financial statements are the responsibility of the St. John the Baptist Parish Sheriff as Ex-Officio Parish Tax Collector. Our responsibility is to express an opinion on these 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. 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 statements present information only on the Tax Collector Fund (agency fund). Further, the accompanying statements have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the assets and liabilities and the collections, distributions and unsettled balances of the Tax Collector Fund of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1996, on the basis of accounting described in Note 1.

MEMBER OF
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CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

In accordance with Government Auditing Standards, we have also issued a report dated August 23, 1996, on our consideration of the St. John the Baptist Parish Sheriff's internal control structure and a report dated August 23, 1996 on its compliance with laws and regulations.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
August 23, 1996

FINANCIAL STATEMENTS

ST. JOHN THE BAPTIST PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
LaPlace, Louisiana

Statement of Assets and Liabilities
June 30, 1996

ASSETS

Cash and interest-bearing deposits	\$278,210
	=====

LIABILITIES

Due to taxing bodies and others	\$278,210
	=====

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
LaPlace, Louisiana

Statement of Collections, Distributions, and Unsettled Balances
Year Ended June 30, 1996

Unsettled balances at July 1, 1996	<u>\$ 333,998</u>
Collections:	
Ad valorem taxes	16,599,481
In-lieu of taxes	129,350
State revenue sharing	884,005
Sportsmen's licenses	89,763
Parish licenses	545,075
Fines and forfeitures	573,005
Criminal court costs	673,975
Interest on -	
Delinquent taxes	14,481
Deposit of taxes	14,316
Tax notices, etc.	30,087
Redemptions and refunds	<u>53,222</u>
Total collections	<u>19,606,760</u>
Distributions:	
Louisiana Department of Wildlife and Fisheries	71,184
Louisiana Department of Public Safety	1,600
Louisiana Department of Treasury	596,680
Louisiana Commission of Law Enforcement and Administration of Criminal Justice	28,280
Louisiana Rehabilitation Services	32,260
Pension funds	485,562
Louisiana Tax Commission	5,394
Redemptions and refunds	51,242
St. John the Baptist Parish -	
Assessor	507,679
Clerk of Court	86,324
Library	1,038,455
Parish Council	4,779,848
School Board	6,433,899
Sheriff	5,123,065
Fortieth Judicial District -	
District Attorney	148,031
Indigent Defender Board	213,253
Judicial Administrator	<u>59,792</u>
Total distributions	<u>19,662,548</u>
Unsettled balances at June 30, 1996	<u>\$ 278,210</u> =====

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

(3) State Revenue Sharing Funds

The revenue sharing funds provided by Act 37 of 1996 received during the year were allocated among the taxing bodies as follows:

Pontchartrain Levee District	\$ 60,954
Lafourche Basin Levee District	3,848
St. John the Baptist Parish:	
Council	106,245
School Board	201,095
Assessor	53,956
Library	66,370
Sheriff:	
Law enforcement district	266,140
Commission	111,770
Pension funds	<u>13,627</u>
Total	\$884,005 =====

(4) Unsettled Balances

The unsettled cash balance at June 30, 1996 of \$278,210 consists of \$17,252 in motor vehicle taxes, \$13,812 in current year taxes, \$180 in back taxes, \$13,707 in interest earned, \$23,548 in sporting licenses, \$26,593 in parish licenses, \$3,606 in refunds and redemptions, and \$179,512 in other costs.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, 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, parish occupational licenses, 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 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 component unit 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, 1996, the Sheriff has interest-bearing deposits (book balances) totaling \$278,210, representing unsettled tax collections. Deposit balances (bank balances) at June 30, 1996 of \$213,055 are fully secured through federal deposit insurance as well as the pledge of securities.

INTERNAL CONTROL AND COMPLIANCE

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**ST. JOHN THE BAPTIST PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
LaPlace, Louisiana**

Financial Report

Year Ended June 30, 1996

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 ~~NOV 13 1996~~

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Offices

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

125 Rue Beauregard
Lafayette, LA 70502
(318) 232-3312

1201 Brashear Avenue
Suite 301
Morgan City, LA 70360
(504) 384-6264

408 W. Cotton Street
Ville Platte, LA 70586
(318) 363-2792

113 East Bridge Street
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The Honorable Wayne Jones
St. John the Baptist Parish Sheriff as
Ex-Officio Tax Collector
LaPlace, Louisiana

We have audited the Tax Collector Fund (agency fund) financial statements of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated August 23, 1996. Our report states that the statement of assets and liabilities and the statement of collections, distributions, and unsettled balances have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 statements are free of material misstatement.

The management of St. John the Baptist Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

MEMBER OF
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CERTIFIED PUBLIC ACCOUNTANTS

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
August 23, 1996

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Wayne Jones
St. John the Baptist Parish Sheriff as
Ex-Officio Tax Collector
LaPlace, Louisiana

We have audited the Tax Collector Fund (agency fund) financial statements of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated August 23, 1996. Our report states that the statement of assets and liabilities and the statement of collections, distributions, and unsettled balances have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 statements are free of material misstatement.

Compliance with laws and regulations applicable to the Tax Collector Fund is the responsibility of the St. John the Baptist Parish Sheriff. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Sheriff's compliance with certain provisions of laws and regulations. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. 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.

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Lafayette, Louisiana
August 23, 1996

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