

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2013
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 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 15 2014

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Annual Financial Statements
As of and for the Year Ended June 30, 2013
With Supplemental Information Schedules

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EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Contents, June 30, 2013

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MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

116 Professional Drive - West Monroe, LA 71291

Phone (318) 329-8880 - Fax (318) 329-8883

Independent Auditor's Report

EAST CARROLL PARISH SHERIFF

Lake Providence, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and major fund of the East Carroll Parish Sheriff, a component unit of the East Carroll Parish Police Jury, as of June 30, 2013, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the East Carroll Parish Sheriff's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the East Carroll Parish Sheriff's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Independent Auditor's Report,
June 30, 2013

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position and major fund of the East Carroll Parish Sheriff as of June 30, 2013, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 through 11 and the budgetary comparison information on pages 34 through 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

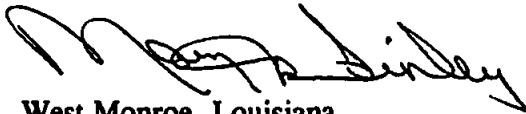
My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Carroll Parish Sheriff's office basic financial statements. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements.

The supplemental information schedules listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Independent Auditor's Report,
June 30, 2013

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated November 21, 2013, on my consideration of the East Carroll Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Carroll Parish Sheriff's internal control over financial reporting and compliance.



West Monroe, Louisiana
November 21, 2013

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Management's Discussion and Analysis
June 30, 2013

As management of the East Carroll Parish Sheriff, I offer readers of the East Carroll Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the East Carroll Parish Sheriff for the fiscal year ended June 30, 2013. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the East Carroll Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the East Carroll Parish Sheriff's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the East Carroll Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The East Carroll Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the East Carroll Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The East Carroll Parish Sheriff adopts an annual appropriated budget for the general fund and the special revenue funds. A budgetary comparison statement is provided for the major funds to demonstrate compliance with these budgets.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the East Carroll Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the East Carroll Parish Sheriff's performance.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the East Carroll Parish Sheriff exceeded liabilities by \$2,844,940. Approximately 46% of the East Carroll Parish Sheriff's net position reflects its investment in capital assets (furniture and equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the East Carroll Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets having been included in the statement of net position.

STATEMENT OF NET POSITION

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash and cash equivalents	\$1,194,534	\$1,336,664
Receivables	724,233	71,394
Inventory	22,793	
Due from other funds	377	302
Utility deposit	310	310
Capital assets (net of accumulated depreciation)	<u>1,294,947</u>	<u>1,315,966</u>
TOTAL ASSETS	<u>\$3,237,194</u>	<u>\$2,724,636</u>
LIABILITIES		
Accounts payable	\$323,213	\$18,849
Salaries payable	65,881	12,738
Payroll withholdings payable	3,016	995
Due to other funds	144	13
Deferred revenue		<u>17,578</u>
TOTAL LIABILITIES	<u>392,254</u>	<u>50,173</u>
NET POSITION		
Invested in capital assets, net of related debt	1,294,947	1,315,966
Reserved for Inventory	22,793	
Unrestricted	<u>1,527,200</u>	<u>1,358,497</u>
TOTAL NET POSITION	<u>\$2,844,940</u>	<u>\$2,674,463</u>

STATEMENT OF ACTIVITIES

	<u>2013</u>	<u>2012</u>
Public safety:		
Personal services	\$4,023,369	\$5,080,217
Operating services	2,139,028	2,301,624
Materials and supplies	1,085,281	1,163,815
Travel	170,970	121,024
Intergovernmental	16,736	
Depreciation expense	<u>151,004</u>	<u>147,484</u>
Total Program Expenses	<u>7,586,388</u>	<u>8,814,164</u>
Program revenues:		
Commissions on license and taxes	23,401	23,078
Civil and criminal fees	55,018	77,714
Court attendance		60
Feeding prisoners	5,165,014	6,549,087
Vending machines, phones, work release	452,882	142,543
Tax notices	9,627	6,567
Bond fees	<u>18,067</u>	<u>13,991</u>
Total program revenues	<u>5,724,009</u>	<u>6,813,040</u>
Net Program Expenses	<u>(1,862,379)</u>	<u>(2,001,124)</u>
General revenues:		
Taxes		
Ad valorem	583,765	454,077
Sales tax	858,583	615,918
Grants and contributions not restricted to specific programs:		
Federal sources	37,541	111,578
State sources:		

State sources:		
State revenue sharing (net)	\$43,333	\$43,445
State supplemental pay	83,756	118,706
Other state grants	210,249	197,218
Local sources	600	1,820
Interest earned	3,651	2,373
Miscellaneous	205,039	261,764
Special items:		
Proceeds from insurance		58,263
Gain (Loss) on sale of assets	6,339	(47,590)
Change in Net Position	170,477	(183,552)
Net Position - Beginning of year	2,674,463	2,858,015
Net Position - End of year	<u>\$2,844,940</u>	<u>\$2,674,463</u>

Financial Analysis of the Government's Funds

As noted earlier, the East Carroll Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2013, combined governmental fund balances of \$1,549,993 shows an increase of \$191,496 over June 30, 2012. The General Fund's portion of the unreserved, unassigned fund balance of \$720,078 shows an increase (of approximately \$483,240) from the prior year amount. The East Carroll Detention Center's portion of the restricted fund balance of \$172,420 shows a decrease (of approximately \$102,421) from the prior year amount. The Riverbend Detention Center's portion of the restricted fund balance of \$392,154 shows a decrease (of approximately \$214,909) from the prior year amount.

General Fund Budgetary Highlights

Differences in the General Fund's original budget and the final budget for revenues were due primarily to an increase in ad valorem taxes, sales taxes, federal revenues, vending machine and phone commissions, other revenues, and proceeds from disposal of assets and decreases in state supplemental pay, commissions on licenses and taxes, civil and criminal fees and operating transfers in. The differences in expenditures between the original budget and the final budget was an increase in operating services, materials and supplies and capital outlay and a decrease in personal services and benefits.

Differences between East Carroll Parish Detention Center's original budget and the final budget for revenues were due to a decrease in feeding and keeping prisoners and vending machine and phones and an increase in other state grants, other revenue and proceeds from insurance. The differences in expenditures between the original budget and the final budget was a decrease in personal services and benefits, operating services, materials and supplies, and operating transfers out and an increase in capital outlay.

Differences between Riverbend Detention Center's original budget and the final budget for revenues were due primarily to an increase in feeding and keeping prisoners and other revenue and a decrease in vending machine and phone commissions. The differences in expenditures between the original budget and the final

budget were an increase in personal services and benefits, operating services, materials and supplies, travel and other charges, and capital outlay and a decrease in operating transfers out.

Capital Asset and Debt Administration

Capital assets. The East Carroll Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2013, amounts to \$1,294,947 (net of accumulated depreciation). This investment includes buildings, furniture and equipment. The increase in capital assets for the year was \$132,512. There were \$50,387 in deletions for the year.

Long-term debt. At the end of the fiscal year, East Carroll Parish Sheriff has no debt outstanding.

Requests for Information

This financial report is designed to provide a general overview of the East Carroll Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the East Carroll Parish Sheriff, P.O. Box 246, Lake Providence LA 71254.

November 21, 2013

BASIC FINANCIAL STATEMENTS

**EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana**

**STATEMENT OF NET POSITION
June 30, 2013**

ASSETS	
Cash and cash equivalents	\$1,194,534
Receivables	724,233
Inventory	22,793
Due from other funds	377
Utility deposit	310
Capital assets (net of accumulated depreciation)	<u>1,294,947</u>
TOTAL ASSETS	<u>3,237,194</u>
 LIABILITIES	
Accounts payable	323,213
Salaries payable	65,881
Payroll withholdings payable	3,016
Due to other funds	<u>144</u>
TOTAL LIABILITIES	<u>392,254</u>
 NET POSITION	
Invested in capital assets, net of related debt	1,294,947
Unrestricted	<u>1,549,993</u>
TOTAL NET POSITION	<u>\$2,844,940</u>

The accompanying notes are an integral part of this statement.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2013

Public safety:	
Personal services	\$4,023,369
Operating services	2,139,028
Materials and supplies	1,085,281
Travel	170,970
Intergovernmental	16,736
Depreciation expense	151,004
Total Program Expenses	<u>7,586,388</u>
Program revenues:	
Commissions on licenses and taxes	23,401
Civil and criminal fees	55,018
Feeding prisoners	5,165,014
Vending machines, phones, work release	452,882
Tax notices, etc.	9,627
Bond fees	18,067
Total program revenues	<u>5,724,009</u>
Net Program Expenses	<u>(1,862,379)</u>
General revenues:	
Taxes:	
Ad Valorem	583,765
Sales	858,583
Grants and contributions not restricted to specific programs:	
Federal sources	37,541
State sources:	
State revenue sharing (net)	43,333
State supplemental pay	83,756
Other state grants	210,249
Local sources	600
Interest earned	3,651
Miscellaneous	205,039
Special items:	
Gain on sale of assets	6,339
Change in Net Position	170,477
NET POSITION	
Beginning of year	<u>2,674,463</u>
End of year	<u><u>\$2,844,940</u></u>

The accompanying notes are an integral part of this statement.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2013

	Major Funds				TOTAL	
	GENERAL FUND	EAST CARROLL DETENTION CENTER	RIVERBEND DETENTION CENTER	RIVERBEND DETENTION CENTER COMMISSARY		OTHER GOVERNMENTAL FUNDS
ASSETS						
Cash and cash equivalents	\$471,927	\$261,528	\$98,054	\$258,686	\$104,339	\$1,194,534
Receivables	78,935	134,657	506,447		4,194	724,233
Inventory			22,793			22,793
Due from other funds	375,095	100,000		68	42	475,205
Utility deposit			310			310
TOTAL ASSETS	\$925,957	\$496,185	\$627,604	\$258,754	\$108,575	\$2,417,075
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$187,978	\$12,891	\$120,369	\$1,975		\$323,213
Salaries payable	14,755	17,169	33,957			65,881
Payroll withholdings payable	3,016					3,016
Due to other funds	130	293,705	81,124	100,000	\$13	474,972
Total Liabilities	205,879	323,765	235,450	101,975	13	867,082
Fund Equity:						
Restricted - public safety			41,738			41,738
Fund balance - unassigned	720,078	172,420	350,416	156,779	108,562	1,508,255
Total Fund Equity	720,078	172,420	392,154	156,779	108,562	1,549,993
TOTAL LIABILITIES AND FUND EQUITY	\$925,957	\$496,185	\$627,604	\$258,754	\$108,575	\$2,417,075

The accompanying notes are an integral part of this statement.

**EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana**

**Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position**

For the Year Ended June 30, 2013

Total Fund Balances at June 30- Governmental Funds (Statement C)		<u>\$1,549,993</u>
Cost of capital assets at June 30	\$2,725,679	
Less: Accumulated depreciation as of June 30	<u>(1,430,732)</u>	<u>1,294,947</u>
Net Position at June 30 (Statement A)		<u><u>\$2,844,940</u></u>

The accompanying notes are an integral part of this statement.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE

Statement of Revenues, Expenditures, and
Changes in Fund Balance

For the Year Ended June 30, 2013

	-----Major Funds-----					TOTAL
	GENERAL FUND	EAST CARROLL DETENTION CENTER	RIVERBEND DETENTION CENTER	RIVERBEND DETENTION CENTER COMMISSARY	OTHER GOVERN- MENTAL FUNDS	
Taxes :						
Ad valorem	\$583,765					\$583,765
Sales tax	858,583					858,583
Intergovernmental revenues:						
Federal grants	37,541					37,541
State grants:						
Feeding prisoners		\$658,140	\$4,506,874			5,165,014
State revenue sharing (net)	43,333					43,333
State supplemental pay	83,756					83,756
Other state grants	73,177	137,072				210,249
Local grants	600					600
Fees, charges, and commissions for services:						
Commissions on licenses and taxes	23,401					23,401
Civil and criminal fees	55,018					55,018
Tax notices, etc.	9,627					9,627
Bond fees	18,067					18,067
Vending machine, phones, work release	443,614	965	8,303			452,882
Use of money and property	629	571	2,090	\$255	\$106	3,651
Other revenues	36,038	14,737	13,619	121,727	18,918	205,039
Total revenues	<u>2,267,149</u>	<u>811,485</u>	<u>4,530,886</u>	<u>121,982</u>	<u>19,024</u>	<u>7,750,526</u>
EXPENDITURES						
Public safety:						
Current:						
Personal services and related benefits	1,342,270	594,639	2,086,460			4,023,369
Operating services	233,662	197,385	1,692,608	13,595	1,778	2,139,028
Materials and supplies	106,826	206,240	772,168	47		1,085,281
Travel and other charges	34,815	2,267	133,888			170,970
Intergovernmental	16,736					16,736
Capital outlay	108,466	13,375	10,671			132,512
Total expenditures	<u>1,842,775</u>	<u>1,013,906</u>	<u>4,695,795</u>	<u>13,642</u>	<u>1,778</u>	<u>7,567,896</u>
EXCESS (Deficiency) OF REVENUES						
OVER EXPENDITURES	<u>424,374</u>	<u>(202,421)</u>	<u>(164,909)</u>	<u>108,340</u>	<u>17,246</u>	<u>182,630</u>

(Continued)

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance

	-----Major Funds-----				OTHER GOVERN- MENTAL FUNDS	TOTAL
	GENERAL FUND	EAST CARROLL DETENTION CENTER	RIVERBEND DETENTION CENTER	RIVERBEND DETENTION CENTER COMMISSARY		
OTHER FINANCING SOURCES (Use):						
Proceeds from disposal of assets	\$8,866					\$8,866
Transfers in	50,000	100,000				150,000
Transfers out			(\$50,000)	(\$100,000)		(150,000)
Total Other Financing Sources (Use)	58,866	100,000	(50,000)	(100,000)	NONE	8,866
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	483,240	(102,421)	(214,909)	\$8,340	\$17,246	191,496
FUND BALANCE AT BEGINNING OF YEAR	236,838	274,841	607,063	148,439	91,316	1,358,497
FUND BALANCE AT END OF YEAR	\$720,078	\$172,420	\$392,154	\$156,779	\$108,562	\$1,549,993

(Concluded)

The accompanying notes are an integral part of this statement.

**EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana**

**Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities**

For the Year Ended June 30, 2013

Total net change in fund balances - governmental funds (Statement D)	\$191,496
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the period.	(18,492)
Proceeds from the disposal of assets is reported as revenue in governmental funds. However, in the Statement of Activities, any proceeds are used to determine any gain or loss on the disposal of assets. This is the gross amount of gains (loss) for the year before applying proceeds from the disposal.	<u>(2,527)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$170,477</u></u>

The accompanying notes are an integral part of this statement.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Statement of Fiduciary Net Assets - Agency Funds

June 30, 2013

	<u>TAX COLLECTOR FUND</u>	<u>CONFIS CATED FUNDS</u>	<u>CRIMINAL FUND</u>	<u>CIVIL FUND</u>	<u>JAIL INMATE</u>	<u>ECDC INMATE</u>	<u>RBDC INMATE</u>	<u>TOTAL</u>
ASSETS								
Cash and cash equivalents	\$137,331	\$12,425	\$77,750	\$9,000	\$78	\$16,369	\$49,185	\$302,138
Accounts receivable							199	199
Due from other funds	<u>48</u>		<u>83</u>			<u>13</u>		<u>144</u>
TOTAL ASSETS	<u>\$137,379</u>	<u>\$12,425</u>	<u>\$77,833</u>	<u>\$9,000</u>	<u>\$78</u>	<u>\$16,382</u>	<u>\$49,384</u>	<u>\$302,481</u>
LIABILITIES								
Due to other funds					\$1	\$308	\$68	\$377
Due to taxing bodies and others	<u>\$137,379</u>	<u>\$12,425</u>	<u>\$77,833</u>	<u>\$9,000</u>	<u>77</u>	<u>16,074</u>	<u>49,316</u>	<u>302,104</u>
TOTAL LIABILITIES	<u>\$137,379</u>	<u>\$12,425</u>	<u>\$77,833</u>	<u>\$9,000</u>	<u>\$78</u>	<u>\$16,382</u>	<u>\$49,384</u>	<u>\$302,481</u>

The accompanying notes are an integral part of this statement.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

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

The accompanying financial statements of the East Carroll Parish Sheriff have been prepared in conformity with U.S. 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. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the East Carroll Parish Police Jury is the financial reporting entity for East Carroll Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the East Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

1. **Appointing a voting majority of an organization's governing body, and:**
 - a. **The ability of the police jury to impose its will on that organization and/or**
 - b. **The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.**
2. **Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.**
3. **Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.**

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the East Carroll Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the East Carroll Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

Allocation of Indirect Expenses - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Types

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

EAST CARROLL PARISH SHERIFF

Lake Providence, Louisiana

Notes to the Financial Statements (Continued)

Special Revenue Funds - The Detention Center Special Revenue Funds, are used to account for the proceeds of specific revenue sources such as grants and state and parish funds for maintaining state and parish prisoners. Those revenues are restricted to expenditures for specified purposes.

Capital Projects Funds - The capital projects funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Fund Type - 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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. 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 the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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 and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally 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 when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

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

E. SALES TAXES

On November 2, 2004, voters of the parish approved a one per cent sales and use tax which is dedicated for the purpose of drug education, prevention and enforcement, personnel,

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

training and equipment, and other lawful expenses of the operations of the law enforcement district. The tax is for an indefinite period of time.

F. CASH AND CASH EQUIVALENTS

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 principal offices in Louisiana. At June 30, 2013, the sheriff has cash and equivalents (book balances) totaling \$1,496,672 as follows:

Demand deposits	\$1,496,447
Petty cash	<u>225</u>
Total	<u>\$1,496,672</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2013, are secured as follows:

Bank balances	<u>\$2,008,203</u>
Federal deposit insurance	\$932,192
Pledged securities (uncollateralized)	<u>5,518,560</u>
Total	<u>\$6,450,752</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

donation. The sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	20-40 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

H. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2013.

I. VACATION AND SICK LEAVE

Employees will receive one week annual vacation leave for the first year of service and two weeks for the second year of service. A week is defined as the number of days normally worked during the employee's tour of duty. Annual vacation leave does not accrue and cannot be carried forward in the next year. Sick leave accrues at one-half (½) day per month after three months of employment, up to a total of six (6) days per year, with a cap of 12 days. There is no monetary value for accumulated sick leave.

2. RECEIVABLES

The receivables of \$724,432 at June 30, 2013, are as follows:

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

<u>Class of receivables:</u>	<u>General Fund</u>	<u>RB Detention Center</u>	<u>EC Detention Center</u>	<u>Non Major and Agency</u>	<u>Total</u>
Taxes - sales					
Ad valorem	\$1,678				\$1,678
Sales	53,680				53,680
Intergovernmental revenues:					
Federal grants	2,509				2,509
State grant - Video poker	12,218				12,218
Fees, charges, and commissions for services	8,236				8,236
Other	614	\$134,657	\$506,447	\$4,393	646,111
Total	<u>\$78,935</u>	<u>\$134,657</u>	<u>\$506,447</u>	<u>\$4,393</u>	<u>\$724,432</u>

3. CHANGES IN CAPITAL ASSETS

A summary of changes in buildings and office furnishings and equipment for the year ended June 30, 2013, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
General Fund:				
Weapons	\$24,869			\$24,869
Furniture and equipment	147,738	\$4,613	(\$3,213)	149,138
Vehicles	507,338	103,853	(21,134)	590,057
Sub-total General Fund	679,945	108,466	(24,347)	764,064
East Carroll Detention Center:				
Buildings	1,533,329			1,533,329
Improvements other than buildings	81,009	5,975		86,984
Weapons	11,317			11,317
Furniture and equipment	189,658	3,400	(3,500)	189,558
Vehicles	130,294	4,000	(22,540)	111,754
Sub-total ECDC	1,945,607	13,375	(26,040)	1,932,942
Riverbend Detention Center:				
Furniture and equipment	18,002	10,671		28,673
Sub-total RBDC	18,002	10,671	NONE	28,673
Total assets	<u>2,643,554</u>	<u>132,512</u>	<u>(50,387)</u>	<u>2,725,679</u>
Less accumulated depreciation	<u>1,327,588</u>	<u>151,004</u>	<u>(47,860)</u>	<u>1,430,732</u>
Net capital assets	<u>\$1,315,966</u>	<u>(\$18,492)</u>	<u>(\$2,527)</u>	<u>\$1,294,947</u>

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

4. PENSION PLAN

Substantially all employees of the East Carroll Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 4, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000 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 3.33 percent of their final-average salary for each year of credited service. The retirement benefit cannot exceed 100 per cent 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 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 age 55. The System also provides death and disability benefits. Benefits are established or amended 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, 6554 Florida Blvd., Suite 215, Baton Rouge, Louisiana 70806, or by calling (800) 586-9049.

Plan members are required by state statute to contribute 10 percent of their annual covered salary and the East Carroll Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.5 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 East Carroll 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 East Carroll Parish Sheriff's contributions to the System for the years ended June 30, 2013, 2012, and 2011 were \$382,316, \$463,426, and \$564,229, respectively, equal to the required contributions for each year.

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2013, are as follows:

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

	<u>Due From</u>	<u>Due To</u>
General Fund	\$375,096	\$130
Special Revenue Funds:		
East Carroll Detention Center Operating	100,000	293,705
Riverbend Detention Center Operating		81,124
East Carroll Detention Center Commissary	42	13
Riverbend Detention Center Commissary	68	100,000
Agency Funds:		
ECDC Inmate Fund	13	308
RBDC Inmate Fund		68
Jail Inmate Fund		1
Criminal Fund	82	
Tax Collector Fund	48	
Total	<u>\$475,349</u>	<u>\$475,349</u>

6. CHANGES IN AGENCY FUND BALANCES

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

	<u>Tax Collector Fund</u>	<u>Con- fiscated Fund</u>	<u>Criminal Fund</u>	<u>Civil Fund</u>	<u>Jail Inmate Fund</u>	<u>ECDC Inmate Fund</u>	<u>RBDC Inmate Fund</u>	<u>Total</u>
Balance at June 30, 2012	\$1,043,046	\$10,329	\$80,687	\$9,000	\$77	\$7,774	\$1,411	\$1,152,324
Additions	4,863,940	2,096	536,467	32,603	NONE	84,765	689,094	6,208,965
Reductions	<u>(5,769,607)</u>	<u>NONE</u>	<u>(539,321)</u>	<u>(32,603)</u>	<u>NONE</u>	<u>(76,465)</u>	<u>(641,189)</u>	<u>(7,059,185)</u>
Balance at June 30, 2013	<u>\$137,379</u>	<u>\$12,425</u>	<u>\$77,833</u>	<u>\$9,000</u>	<u>\$77</u>	<u>\$16,074</u>	<u>\$49,316</u>	<u>\$302,104</u>

7. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2013, the tax collector has cash and equivalents (book balances) totaling \$137,331 as follows:

Protest taxes	\$14,809
Protest taxes	118,541
Interest on tax account	10
Delinquent interest on taxes	822
Interest on protest taxes	1,265
Redemptions and refunds	<u>1,884</u>
Total	<u>\$137,331</u>

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

8. AD VALOREM TAXES COLLECTED

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2013, by taxing body as follows:

Louisiana Forestry Service	\$3,058
Fifth District Levee Board	138,814
Louisiana Tax Commission	1,439
East Carroll Parish Assessor	320,725
East Carroll Parish Police Jury	2,031,226
East Carroll Parish School Board	591,262
East Carroll Parish Sheriff	479,211
East Carroll Parish Hospital	380,149
Lake Providence Port Commission	132,351
Bunches Bend Protection District	<u>459,851</u>
Total	<u>\$4,538,086</u>

9. TAX UNCOLLECTED AND UNSETTLED

The tax collector has not collected and disbursed the following taxes for the year ended June 30, 2013, by taxing body as follows:

East Carroll Parish Assessor	\$609
Fifth District Levee Board	273
East Carroll Parish Police Jury	3,383
East Carroll Parish School Board	1,163
East Carroll Parish Sheriff	909
East Carroll Parish Hospital	747
Lake Providence Port Commission	<u>260</u>
Total	<u>\$7,344</u>

The majority of uncollected taxes were sold at a tax sale subsequent to year end.

10. MANAGEMENT AGREEMENT

The East Carroll Parish Sheriff manages the Riverbend Detention Center which is a privately owned facility of Western Correctional Corporation (WCC). The management agreement is for a term of twenty years, beginning January 1, 2000. This agreement provides that the sheriff will pay lease payments to Western Correctional.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

11. LITIGATION AND CLAIMS

At June 30, 2013, the East Carroll Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

The East Carroll Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the East Carroll Parish Police Jury.

13. SUBSEQUENT EVENTS

The sheriff is in the process of getting bond commission approval of approximately \$16,000,000 to purchase the Riverbend Detention Center from Western Correctional.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

For the Year Ended June 30, 2013

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES				
Taxes:				
Ad valorem	\$440,000	\$564,500	\$583,765	\$19,265
Sales	500,000	760,000	858,583	98,583
Intergovernmental revenues:				
Federal grants - federal revenue		6,574	37,541	30,967
State funds:				
State revenue sharing (net)	42,000	43,333	43,333	
State supplemental pay	125,000	82,000	83,756	1,756
Other state grants	74,000	79,539	73,177	(6,362)
Local grant	10,000	8,000	600	(7,400)
Fees, charges, and commissions for services:				
Feeding prisoners				
Commissions on licenses and taxes	32,500	22,340	23,401	1,061
Civil and criminal fees	84,400	39,471	55,018	15,547
Tax notices, etc	5,000	8,002	9,627	1,625
Bond fees	11,000	13,737	18,067	4,330
Vending machine and phone commissions		406,000	443,614	37,614
Use of money and property	200	554	629	75
Other revenue	5,250	6,305	36,038	29,733
Total revenues	<u>1,329,350</u>	<u>2,040,355</u>	<u>2,267,149</u>	<u>226,794</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	1,474,251	1,450,000	1,342,270	107,730
Operating services	205,800	250,000	233,662	16,338
Materials and supplies	60,750	75,000	106,826	(31,826)
Travel and other charges	38,470	38,470	34,815	3,655
Intergovernmental			16,736	(16,736)
Capital outlay		115,000	108,466	6,534
Total expenditures	<u>1,779,271</u>	<u>1,928,470</u>	<u>1,842,775</u>	<u>85,695</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES				
	<u>(449,921)</u>	<u>111,885</u>	<u>-424,374</u>	<u>312,489</u>

(Continued)

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OTHER FINANCING SOURCES:				
Proceeds from disposal of assets		\$15,450	\$8,866	(\$6,584)
Transfers in	<u>\$450,000</u>	<u>50,000</u>	<u>50,000</u>	
Total financing sources	<u>450,000</u>	<u>65,450</u>	<u>58,866</u>	<u>(6,584)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	79	177,335	483,240	305,905
FUND BALANCES AT BEGINNING OF YEAR	<u>75,000</u>	<u>236,638</u>	<u>236,838</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR	<u>\$75,079</u>	<u>\$413,973</u>	<u>\$720,078</u>	<u>\$305,905</u>

(Concluded)

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE
EAST CARROLL DETENTION CENTER FUND
For the Year Ended June 30, 2013

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES				
State funds:				
Feeding and keeping prisoners	\$1,900,000	\$664,115	\$658,140	(\$5,975)
Other state grants	124,000	137,072	137,072	
Fees, charges, and commissions for services-				
Vending machine, phones, work release	76,500	1,500	965	(\$535)
Use of money and property	850	504	571	67
Other revenue	1,400	7,700	14,737	7,037
Total revenues	<u>2,102,750</u>	<u>810,891</u>	<u>811,485</u>	<u>594</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	1,348,000	552,820	594,639	(41,819)
Operating services	295,000	175,000	197,385	(22,385)
Materials and supplies	361,400	210,000	206,240	3,760
Travel and other charges	2,000	2,000	2,267	(267)
Capital outlay		11,000	13,375	(2,375)
Total expenditures	<u>2,006,400</u>	<u>950,820</u>	<u>1,013,906</u>	<u>(63,086)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>96,350</u>	<u>(139,929)</u>	<u>(202,421)</u>	<u>(62,492)</u>
OTHER FINANCING SOURCE (Use)				
Proceeds from insurance	500	3,301		(3,301)
Transfers out	(150,000)		100,000	100,000
Total financing source	<u>(149,500)</u>	<u>3,301</u>	<u>100,000</u>	<u>96,699</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	<u>(53,150)</u>	<u>(136,628)</u>	<u>(102,421)</u>	<u>34,207</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>150,000</u>	<u>278,093</u>	<u>274,841</u>	<u>(3,252)</u>
FUND BALANCES AT END OF YEAR	<u>\$96,850</u>	<u>\$141,465</u>	<u>\$172,420</u>	<u>\$30,955</u>

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE
RIVERBEND DETENTION CENTER FUND
For the Year Ended June 30, 2013

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES				
State funds - Feeding and keeping prisoners	\$3,285,000	\$4,452,499	\$4,506,874	\$54,375
Fees, charges, and commissions for services-				
Vending machine, phones, work release	30,000	5,400	8,303	\$2,903
Use of money and property	150	422	2,090	1,668
Other revenue	<u>3,000</u>	<u>4,842</u>	<u>13,619</u>	<u>8,777</u>
Total revenues	<u>3,318,150</u>	<u>4,463,163</u>	<u>4,530,886</u>	<u>67,723</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	1,511,000	2,044,572	2,086,460	(41,888)
Operating services	1,085,150	1,673,407	1,692,608	(19,201)
Materials and supplies	436,750	829,463	772,168	57,295
Travel and other charges	2,500	46,000	133,888	(87,888)
Capital outlay		<u>10,000</u>	<u>10,671</u>	<u>(671)</u>
Total expenditures	<u>3,035,400</u>	<u>4,603,442</u>	<u>4,695,795</u>	<u>(92,353)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>282,750</u>	<u>(140,279)</u>	<u>(164,909)</u>	<u>(24,630)</u>
OTHER FINANCING USE				
Transfers out	<u>(300,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	
Total financing use	<u>(300,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>NONE</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER USE	(17,250)	(190,279)	(214,909)	(24,630)
FUND BALANCES AT BEGINNING OF YEAR	<u>150,000</u>	<u>607,063</u>	<u>607,063</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR	<u>\$132,750</u>	<u>\$416,784</u>	<u>\$392,154</u>	<u>(\$24,630)</u>

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE
RIVERBEND DETENTION CENTER COMMISSARY FUND
For the Year Ended June 30, 2013

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Use of money and property	\$250	\$255	\$5
Other revenues	<u>121,425</u>	<u>121,727</u>	<u>302</u>
Total revenues	<u>121,675</u>	<u>121,982</u>	<u>307</u>
EXPENDITURES			
Public safety:			
Current:			
Operating services	\$13,930	13,595	335
Materials and supplies	50	47	3
Total expenditures	<u>13,980</u>	<u>13,642</u>	<u>NONE</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>107,695</u>	<u>108,340</u>	<u>645</u>
OTHER FINANCING USE			
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	
Total financing use	<u>(100,000)</u>	<u>(100,000)</u>	<u>NONE</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USE	7,695	8,340	645
FUND BALANCES AT BEGINNING OF YEAR	<u>148,439</u>	<u>148,439</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR	<u>\$156,134</u>	<u>\$156,779</u>	<u>\$645</u>

**EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana**

**NOTE TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2013**

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the East Carroll Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

STATE OF LOUISIANA

PARISH OF EAST CARROLL

**AFFIDAVIT
WYDETTE L. WILLIAMS, SHERIFF OF EAST CARROLL PARISH**

BEFORE ME, the undersigned authority, personally came and appeared, WYDETTE L. WILLIAMS, SHERIFF OF EAST CARROLL PARISH, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$137,331 is the amount of cash on hand in the tax collector account on June, 30, 2013.

He further deposed and said:

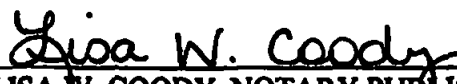
All itemized statements of the amount of taxes collected for the tax year, 2012, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.



WYDETTE L. WILLIAMS, SHERIFF
SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 21st day of November, 2013, in my office in Lake Providence, Louisiana.



LISA W. COODY, NOTARY PUBLIC #51645
EAST CARROLL PARISH, LOUISIANA

Lisa W. Coody, #51645
Ex-Officio Notary
East Carroll Sheriff

OTHER SUPPLEMENTARY INFORMATION

PART III

**EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended June 30, 2013**

NON MAJOR FUNDS

NARCOTICS FUND

The Narcotics Fund accounts for monies seized from suspects and monies given the sheriff's office by court order on drug cases. These funds are restricted and are to used for drug enforcement.

EAST CARROLL DETENTION CENTER COMMISSARY FUND

The Commissary Fund accounts for the purchase and resale of personal items to the inmates at the East Carroll detention center.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE - NON MAJOR FUNDS

Combining Balance Sheet, June 30, 2013

	<u>NARCOTICS</u>	<u>ECDC COMMISSARY</u>	<u>TOTAL</u>
ASSETS			
Cash	\$3,641	\$100,698	\$104,339
Receivables		4,194	4,194
Due from other funds		42	42
Total Assets	<u><u>\$3,641</u></u>	<u><u>\$104,934</u></u>	<u><u>\$108,575</u></u>
LIABILITIES AND FUND			
Liabilities -			
Due to other funds		\$13	\$13
Fund Equity - Reserved - public safety	<u><u>\$3,641</u></u>	<u><u>104,921</u></u>	<u><u>108,562</u></u>
FUND EQUITY	<u><u>\$3,641</u></u>	<u><u>\$104,934</u></u>	<u><u>\$108,575</u></u>

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE - NON MAJOR FUNDS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended June 30, 2013

	<u>NARCOTICS</u>	<u>ECDC COMMISSARY</u>	<u>TOTAL</u>
REVENUES			
Use of money and property	\$4	\$102	\$106
Other revenues	<u>1,103</u>	<u>17,815</u>	<u>18,918</u>
Total revenues	<u>1,107</u>	<u>17,917</u>	<u>19,024</u>
EXPENDITURES			
Public safety:			
Current:			
Operating services	<u>1,688</u>	<u>90</u>	<u>1,778</u>
Total expenditures	<u>1,688</u>	<u>90</u>	<u>1,778</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(581)</u>	<u>17,827</u>	<u>17,246</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>4,222</u>	<u>87,094</u>	<u>91,316</u>
FUND BALANCES AT END OF YEAR	<u>\$3,641</u>	<u>\$104,921</u>	<u>\$108,562</u>

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2013

FIDUCIARY FUND TYPE - AGENCY FUNDS

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.

CONFISCATED FUNDS

The Confiscated Funds account was established to track funds seized in narcotics arrests.

CRIMINAL FUND

The Criminal Fund accounts for the collection of bonds, fines and costs, and payment of the collections to recipients in accordance with applicable laws.

CIVIL FUND

The Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments and payments of these collections to recipients in accordance with applicable laws.

JAIL INMATE FUND

The Jail Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the jail.

EAST CARROLL DETENTION CENTER INMATE FUND (ECDC)

The East Carroll Detention Center Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center.

RIVERBEND DETENTION CENTER INMATE FUND (RBDC)

The Riverbend Detention Center Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 2013

	<u>TAX COLLECTOR FUND</u>	<u>CON- FISCATED FUND</u>	<u>CRIMINAL FUND</u>	<u>SHERIFF'S CIVIL FUND</u>	<u>JAIL INMATE FUND</u>	<u>BCDC INMATE FUND</u>	<u>RBDC INMATE FUND</u>	<u>TOTAL</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT BEGINNING OF YEAR	\$1,043,046	\$10,329	\$80,687	\$9,000	\$77	\$7,774	\$1,411	\$1,152,324
ADDITIONS								
Deposits :								
Ad valorem taxes	4,663,647							4,663,647
Protested taxes	29,879							29,879
State Revenue Sharing	145,242							145,242
Beer and Liquor licenses	3,920							3,920
Interest on:								
NOW accounts	341							341
Delinquent taxes	9,886							9,886
Protested taxes held in escrow	944							944
Tax notices, etc.	8,870							8,870
Appearance bonds, fines, etc.			536,467					536,467
Inmate deposits		2,096				84,765	689,094	775,955
Sheriff's sales, etc.				32,603				32,603
Other	1,211							1,211
Total additions	<u>4,863,940</u>	<u>2,096</u>	<u>536,467</u>	<u>32,603</u>	<u>NONE</u>	<u>84,765</u>	<u>689,094</u>	<u>6,208,965</u>
Total	<u>5,906,986</u>	<u>12,425</u>	<u>617,154</u>	<u>41,603</u>	<u>77</u>	<u>92,539</u>	<u>690,505</u>	<u>7,361,289</u>
REDUCTIONS								
Deposits settled to:								
Clerk of Court	99		51,004	709				51,812
Louisiana Dept. Of Forestry	3,065							3,065
Louisiana Tax Commission	1,439							1,439
Fifth District Levee Board	172,692							172,692
Crime Lab			28,146					28,146
Judicial Expense			9,971					9,971
Louisiana Comm. on Law Enf.			5,713					5,713
East Carroll Parish:								
Criminal Court Fund			162,866					162,866
District attorney			74,713					74,713
Police Jury	2,498,073							2,498,073
School Board	718,214							718,214
Sheriff	616,433		77,984	2,659				697,076
Assessor	387,186							387,186
Hospital	462,570							462,570
Indigent Defender Board			100,058					100,058
Litigants				29,025				29,025
Lake Providence Port Comm.	165,030							165,030
Pension Funds	131,818							131,818

(Continued)

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS
Combining Schedule of Changes in Balances
Due to Taxing Bodies and Others, 2013

	<u>TAX</u> <u>COLLECTOR</u> <u>FUND</u>	<u>CON-</u> <u>FISCATED</u> <u>FUND</u>	<u>CRIMINAL</u> <u>FUND</u>	<u>SHERIFF'S</u> <u>CIVIL</u> <u>FUND</u>	<u>JAIL</u> <u>INMATE</u> <u>FUND</u>	<u>ECDC</u> <u>INMATE</u> <u>FUND</u>	<u>RBDC</u> <u>INMATE</u> <u>FUND</u>	<u>TOTAL</u>
REDUCTIONS (CONTD.)								
Deposits settled to (contd.):								
Inmate disbursements						\$76,465	\$641,189	\$717,654
Bunches Bend Protection District	\$460,263							460,263
Refunds	35,634		\$5,000					40,634
Other settlements	117,091		23,866	\$210				141,167
Total reductions	<u>5,769,607</u>	<u>NONE</u>	<u>539,321</u>	<u>32,603</u>	<u>NONE</u>	<u>76,465</u>	<u>641,189</u>	<u>7,059,185</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT END OF YEAR								
	<u>\$137,379</u>	<u>\$12,425</u>	<u>\$77,833</u>	<u>\$9,000</u>	<u>\$77</u>	<u>\$16,074</u>	<u>\$49,316</u>	<u>\$302,104</u>

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent Auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

116 Professional Drive - West Monroe, LA 71291

Phone (318) 329-8880 - Fax (318) 329-8883

**Independent Auditor's Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance Government Auditing Standards**

EAST CARROLL PARISH SHERIFF

Lake Providence, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of East Carroll Parish Sheriff, a component unit of the East Carroll Parish Police Jury as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the East Carroll Parish Sheriffs basic financial statements, and have issued my report thereon dated November 21, 2013.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered East Carroll Parish Sheriff's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the East Carroll Parish Sheriff's internal control. Accordingly, I do not express an opinion on the effectiveness of the East Carroll Parish Sheriff's internal control.

A deficiency in internal control exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2013

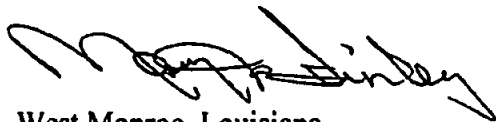
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether East Carroll Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed two instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and are included as findings 13-01 and 13-02 in the accompanying schedule of audit findings.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Carroll Parish Sheriff's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Carroll Parish Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



West Monroe, Louisiana
November 21, 2013

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

A. SUMMARY OF AUDIT RESULTS

1. The Auditor's report expresses an unqualified opinion on the general purpose financial statements of the East Carroll Parish Sheriff.
2. Two significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the East Carroll Parish Sheriff is reported in the Auditor's Report on Compliance and Internal Control Over Financial Reporting.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

13-01 Need to Comply with Budget Act

Finding: The sheriff's office did not comply with the Local Government Budget Act. LSA-R.S. 39:1310(A) requires that the budget amendment shall be published in the official journal. The sheriff's office amended the general fund, East Carroll Detention Center and the Riverbend Detention Center budgets but it was not advertised as required.

Recommendation: Management must monitor the newspaper to ensure that budget advertisements are published.

13-02 Compliance With Surplus Property Laws

Finding: The sheriff did not comply with the requirements of the disposal of surplus property. The advertisement for the auction was published only nine days prior to the auction. Disposal of surplus property should be done in accord with applicable rules, and the purchase of new movable property under public bid or state contract. Louisiana Revised Statutes (LRS) 38:2212.1 (B)(1) provides that all contracts for materials and supplies shall be published two times, the first notice to appear at least 15 days prior to the opening of bids.

Recommendation: I recommend that the sheriff dispose of surplus property in a lawful manner.

**EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2013**

12-01 Need Better Controls over Assets

Finding: The East Carroll Parish Sheriff has not maintained complete records of the sheriff's office capital assets as required. LRS 24:515(B)(1) requires that the sheriff maintain records of all land, buildings, improvements, furniture, and equipment purchased by the sheriff. The records must include information as to the date of purchase, the initial cost, the disposition, if any, the purpose of such disposition, and the recipient of the property disposed of. The sheriffs office deleted numerous assets at year end that they claim had been replaced but not removed from the capital asset list. Also a physical inventory was performed and there where numerous assets that the sheriff's office was unable to locate.

Recommendation: I recommend that the sheriff review the laws concerning asset requirements and maintain an updated list.

Conclusion: This finding has been resolved.

12-02 Compliance With Surplus Property Laws

Finding: The sheriff disposed of a boat motor by trade-in to a local dealership. The Louisiana Constitution Article VII, Section 14(E) provides that nothing prohibits the donation or exchange of surplus movable property among political subdivisions whose function is public safety, but does not allow for trade-in against the purchase of any moveable property.

Recommendation: I recommend that the sheriff dispose of surplus property in a lawful manner.

Conclusion: This finding has not been resolved and is included in finding 13-02.

Wydette L. Williams
Sheriff and Tax Collector



Telephone 318-559-2800
Fax 318-559-2567
e-mail wwilliams@ecsheriff.com

East Carroll Parish Sheriff
P.O. Box 246
Lake Providence, Louisiana 71254

November 21, 2013

Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70802

RE: Audit Findings

To Whom It May Concern:

In response to finding 13-01; not publishing the budget amendments, we took notice to paper in a timely manner and they failed to print. Please see enclosed letter from paper addressing the matter. The notice has since been published.

In response to finding 13-02; not having 15 days between the advertisement for auction and the auction date, the date for the auction had to be changed the advertisement was run twice before the auction but inadvertently not the 15 days. This will not happen again we will be more cognizant of time frames.

Sincerely,

A handwritten signature in black ink, appearing to read "Wydette Williams".

Wydette L. Williams
Sheriff East Carroll Parish

/sc

Established 1887

John E. Bearden
Publisher

Banner-Democrat

"The Pulse of East Carroll Parish"

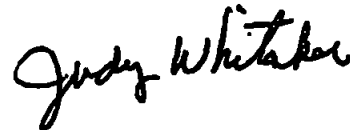
313 Lake Street

Lake Providence, Louisiana 71254

Phone: 318-559-2750 • Fax: 318-559-2750

The following legal announcements did not run in the June 27, 2013 edition of the *Banner-Democrat*. They were turned in on time, but were overlooked. We apologize for the error.

The legals were: Budget Amendment of the East Carroll Parish Detention Center for the year ended June 30, 2013; Budget Amendment of the Riverbend Detention Center for the year ended June 30, 2013; and Budget Amendment of the East Carroll Parish Sheriff-General Fund for the year ended June 30, 2013.



Judy Whitaker,
Office Manager