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**ALLEN PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Oberlin, Louisiana**

**Financial Statements With
Independent Auditor's Report
As of and for the Year Ended
June 30, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 15 1999

**VERNON·R
COON**
CERTIFIED PUBLIC ACCOUNTANT

ALLEN PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Oberlin, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended June 30, 1999

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Independent Auditor's Report

HONORABLE HAROLD A. TURNER
ALLEN PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Oberlin, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff as of June 30, 1999, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Allen Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance 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. I believe that my audit provides a reasonable basis for my opinion.

As described in note 1, the Allen Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Allen Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Further, the accompanying financial statements have been prepared on the basis of cash receipts and disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles.

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Allen Parish Sheriff and
Ex-Officio Parish Tax Collector
Oberlin, Louisiana
Independent Auditor's Report,
June 30, 1999

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Allen Parish Sheriff as of June 30, 1999, and the collections and distributions for the year then ended, on the basis of accounting as described in note 1.

The year 2000 supplementary information on page 10 is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Year 2000 supplementary information. However, I did not audit the information and do not express an opinion on it. In addition, I do not provide assurance that the Allen Parish Sheriff is or will be year 2000 compliant, that the Allen Parish Sheriff's remediation efforts will be successful in whole or in part, or that parties with which the Allen Parish Sheriff does business are or will become year 2000 compliant.

In accordance with *Government Auditing Standards*, I have also issued reports dated August 30, 1999, on the Allen Parish Sheriff's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control over financial reporting.


West Monroe, Louisiana
August 30, 1999

FINANCIAL STATEMENTS

ALLEN PARISH SHERIFF
Oberlin, Louisiana
TAX COLLECTOR AGENCY FUND

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

ASSETS

Cash

\$107,298

LIABILITIES

Due to taxing bodies and others

\$107,298

The accompanying notes are an integral part of this statement.

Statement B

ALLEN PARISH SHERIFF
Oberlin, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions,
and Unsettled Balances
For the Year Ended June 30, 1999

| | |
|--|-------------------------|
| UNSETTLED BALANCES, JUNE 30, 1998 | <u>\$41,175</u> |
| COLLECTIONS | |
| Ad valorem taxes | 7,384,598 |
| Protest taxes | 36,659 |
| State Revenue Sharing | 511,419 |
| Sportsman licenses | 85,592 |
| Parish licenses | 47,433 |
| Interest on time deposits and delinquent taxes | 25,078 |
| Tax notices, etc. | 5,550 |
| Refunds | 707 |
| Total collections | <u>8,097,036</u> |
| Total | <u>8,138,211</u> |
| DISTRIBUTIONS | |
| Louisiana Department of Wildlife and Fisheries | 55,564 |
| Louisiana Forestry Commission | 23,464 |
| Louisiana Tax Commission | 1,985 |
| Allen Parish: | |
| Assessor | 306,493 |
| Police Jury | 1,760,099 |
| School Board | 2,652,893 |
| Sheriff | 1,038,309 |
| Library | 491,256 |
| Ambulance district | 274,892 |
| Hospital Service District No. 3 | 82,742 |
| Recreation districts | 222,957 |
| Drainage districts | 137,012 |
| Fire protection districts | 717,844 |
| Waterworks districts | 28,258 |
| Jefferson Davis Parish School Board | 28,436 |
| Pension funds | 208,002 |
| Refunds | 707 |
| Total distributions | <u>8,030,913</u> |
| UNSETTLED BALANCES, JUNE 30, 1999 | <u><u>\$107,298</u></u> |

The accompanying notes are an integral part of this statement.

ALLEN PARISH SHERIFF
Oberlin, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
For the Year Ended June 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

A. REPORTING ENTITY

Louisiana Revised Statute 24:517(D) requires the accounts of each parish tax collector to be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff related only to his responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

B. BASIS OF ACCOUNTING

The accounts of the parish tax collector are established to reflect the collections imposed by law, the distributions pursuant to such law, and the unsettled balances due various tax recipient bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions recognized when paid.

C. CASH

State law authorizes the sheriff to deposit tax collections, in interest bearing accounts, with a bank domiciled in the parish where the funds are collected. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law. At June 30, 1999, the sheriff has cash and cash equivalents (bank balances) totaling \$108,522. All cash is deposited in interest bearing demand accounts that are fully secured by federal deposit insurance.

ALLEN PARISH SHERIFF
Oberlin, Louisiana
TAX COLLECTOR AGENCY FUND
Notes to the Financial Statements (Concluded)

2. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 63 of 1998 were distributed as follows:

| | |
|-------------------------------------|-------------------------|
| Allen Parish: | |
| Police Jury | \$171,927 |
| School Board | 99,263 |
| Assessment District | 36,500 |
| Sheriff | 128,201 |
| Library | 52,802 |
| Jefferson Davis Parish School Board | 2,041 |
| Kinder Drainage District No. 2 | 3,796 |
| Oakdale Recreation District No. 1 | 4,449 |
| Elizabeth Recreation District No. 3 | 3,188 |
| Pension funds | <u>9,252</u> |
| Total | <u><u>\$511,419</u></u> |

3. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If suit is filed within the thirty day period for recovery of such amounts, the funds segregated shall be held pending outcome of the suit. If the taxpayer prevails, the tax collector shall refund the amount due, with interest at the rate of two per cent per annum from the date the funds were received by the tax collector. For the 1998 tax roll, \$36,659 in ad valorem taxes was paid under protest.

SUPPLEMENTAL INFORMATION SCHEDULE

**ALLEN PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Oberlin, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
As of and For the Year Ended June 30, 1999**

YEAR 2000 ISSUE (Unaudited)

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Allen Parish Sheriff has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the sheriff's office. The sheriff has identified the following system requiring 2000 remediation; ad valorem tax collection and distribution. All testing and validation of this system has been performed.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the sheriff is or will be Year 2000 ready, that the sheriff's remediation efforts will be successful in whole or part, or that parties with whom the sheriff does business will be year 2000 ready

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

The following independent auditor's reports on compliance and internal control are 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.



Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

HONORABLE HAROLD A. TURNER
Allen Parish Sheriff and
Ex-officio Parish Tax Collector
Oberlin, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff as of and for the year ended June 30, 1999 and have issued my report thereon dated August 30, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Allen Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Allen Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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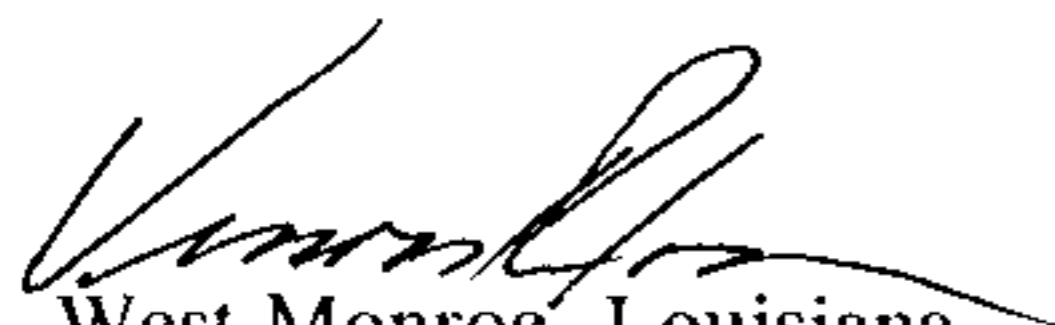
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Allen Parish Sheriff and
Ex-Officio Tax Collector
Oberlin, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 1999

This report is intended for the information of the Allen Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.


West Monroe, Louisiana
August 30, 1999

ALLEN PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Oberlin, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

ALLEN PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Oberlin, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1999

There were no audit findings reported in the audit for the year ended June 30, 1998.