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

**Financial Report**

**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

**NOV 03 1999**

Release Date \_\_\_\_\_

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# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA  
Russell F. Champagne, CPA  
Victor R. Slaven, CPA  
Chris Rainey, CPA  
Conrad O. Chapman, CPA  
P. Troy Courville, CPA

Penny Angelle Scruggins, CPA  
Mary T. Thibodeaux, CPA  
Gerald A. Thibodeaux, Jr., CPA  
Ketty M. Doucet, CPA  
Kenneth J. Rachal, CPA

234 Rue Beauregard  
Lafayette, LA 70508  
Phone (318) 232-4141  
Fax (318) 232-8660

113 East Bridge Street  
Breaux Bridge, LA 70517  
Phone (318) 332-4020  
Fax (318) 332-2867

133 East Waddell  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

1234 David Drive, Suite 105  
Morgan City, LA 70380  
Phone (504) 384-2020  
Fax (504) 384-3020

408 W. Cotton Street  
Vile Platte, LA 70586  
Phone (318) 363-2792  
Fax (318) 363-3049

332 W. Sixth Avenue  
Oberlin, LA 70655  
Phone (318) 639-4737  
Fax (318) 639-4568

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statement of assets and liabilities and the statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the St. John the Baptist Parish Sheriff, as of and for the year ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the St. John the Baptist Parish Sheriff as Ex-Officio Parish Tax Collector. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying statements present information only on the Tax Collector Fund (agency fund). Further, the accompanying statements have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities and the collections, distributions and unsettled balances of the Tax Collector Fund of the St. John the Baptist Parish Sheriff, as of and for the year ended June 30, 1999, on the basis of accounting described in Note 1.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The year 2000 supplemental information on page 9 is not a required part of the basic financial statements but is supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that St. John the Baptist Parish Sheriff is or will become year 2000 compliant, that the Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Sheriff does business are or will become year 2000 compliant.

In accordance with Government Auditing Standards, we have also issued a report dated August 20, 1999, on our consideration of the St. John the Baptist Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts, and grants.

***Kolder, Champagne, Slaven & Rainey, LLC***

Certified Public Accountants

Lafayette, Louisiana  
August 20, 1999

## FINANCIAL STATEMENTS

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

Statement of Assets and Liabilities  
June 30, 1999

ASSETS

Cash and interest-bearing deposits	<u>\$ 328,066</u>
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LIABILITIES

Due to taxing bodies and others	<u>\$ 328,066</u>
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The accompanying notes are an integral part of this statement.

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

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

Unsettled balances at July 1, 1998	<u>\$ 233,951</u>
Collections:	
Ad valorem taxes	18,804,927
In-lieu of taxes	129,350
State revenue sharing	883,475
Sportsmen's licenses	95,728
Parish licenses	570,740
Fines and forfeitures	775,518
Criminal court costs	620,580
Interest on -	
Delinquent taxes	20,022
Deposit of taxes	13,072
Tax notices, etc.	6,693
Redemptions and refunds	<u>98,225</u>
Total collections	<u>22,018,330</u>
Distributions:	
Louisiana Department of Wildlife and Fisheries	82,969
Louisiana Department of Public Safety	4,400
Louisiana Department of Treasury	621,836
Louisiana Commission of Law Enforcement and Administration of Criminal Justice	28,329
Louisiana Rehabilitation Services	24,887
Pension funds	517,710
Louisiana Tax Commission	2,761
Redemptions and refunds	123,831
St. John the Baptist Parish -	
Assessor	538,818
Clerk of Court	75,063
Library	1,524,235
Parish Council	5,497,430
School Board	6,889,372
Sheriff	5,516,008
Fortieth Judicial District -	
District Attorney	238,854
Indigent Defender Board	185,816
Judicial Administrator	<u>51,896</u>
Total distributions	<u>21,924,215</u>
Unsettled balances at June 30, 1999	<u><u>\$ 328,066</u></u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

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

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included in the Sheriff's general purpose financial statements.

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

(2) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 1999, the Sheriff has interest-bearing deposits (book balances) totaling \$328,066, representing unsettled tax collections. Deposit balances (bank balances) at June 30, 1999 of \$331,396 are fully secured through federal deposit insurance as well as the pledge of securities.

(3) State Revenue Sharing Funds

The revenue sharing funds provided by Act 63 of 1998 received during the year were allocated among the taxing bodies as follows:

Pontchartrain Levee District	\$ 58,465
Lafourche Basin Levee District	2,721
St. John the Baptist Parish:	
Council	103,341
School Board	192,132
Assessor	52,590
Library	88,637
Sheriff:	
Law enforcement district	259,402
Commission	112,476
Pension funds	<u>13,711</u>
 Total	 \$ 883,475 <u>=====</u>



ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

(4) Unsettled Balances

The unsettled cash balance at June 30, 1999 of \$328,066 consists of \$17,036 in current year taxes, \$1,145 in interest earned, \$15,463 in sporting licenses, \$56,746 in parish licenses, \$4,235 in refunds and redemptions, \$78,913 in fines and forfeitures, \$66,763 in criminal costs, and \$87,765 in protest taxes.

SUPPLEMENTAL INFORMATION

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Year 2000 Issue (unaudited)  
Year Ended June 30, 1999

Impact of Year 2000 on Computer Programs (Unaudited)

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the Sheriff's computer programs that have time sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000. This could result in a system failure or miscalculations causing disruptions of operations, including among other things, a temporary inability to process transactions or engage in similar normal business activities.

The Sheriff has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting Sheriff operations and have identified such systems as being tax collecting.

- The tax collecting system has been assessed, remediated, and tested and validated.

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 in part, or that parties with whom the Sheriff does business will be year 2000 ready. The Sheriff is utilizing external resources to identify and test the systems for Year 2000 compliance.

**INTERNAL CONTROL AND COMPLIANCE**

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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Fax (318) 363-3049

332 W. Sixth Avenue  
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Phone (318) 639-4737  
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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the Tax Collector Fund (agency fund) financial statements of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1999, and have issued our report thereon dated August 20, 1999. Our report states that the statement of assets and liabilities and the statement of collections, distributions, and unsettled balances have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

We conducted our audit in accordance with generally accepted auditing standards and 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 St. John the Baptist Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. John the Baptist Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the St. John the Baptist Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted is in the accompanying schedule of prior and current audit findings as item 99-1.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition identified as item 99-1 in the schedule of prior and current audit findings is a material weakness.

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Rainey, LLC***

Certified Public Accountants

Lafayette, Louisiana  
August 20, 1999

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Schedule of Prior and Current Audit Findings and  
Management's Corrective Action Plan

Year Ended June 30, 1999

I. Prior Year Findings

Compliance

There were no instances of noncompliance at June 30, 1998.

Internal Control Over Financial Reporting

Item 98- 1 - Inadequate Segregation of Accounting Functions

Finding:

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

Status:

Unresolved. See item 99-1.

Management Letter Items

There were no management letter items for the Tax Collector Fund at June 30, 1998.

II. Current Year Findings and Management's Corrective Action Plan:

Compliance

There were no instances of noncompliance at June 30, 1999.

Internal Control Over Financial Reporting

Item 99-1 - Inadequate Segregation of Accounting Functions

Finding:

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

Management's Corrective Action Plan:

Management has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.

Management Letter Items

There are no management letter items for the Tax Collector Fund at June 30, 1999.