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R E P O R T
ST. BERNARD PARISH SHERIFF
CHALMETTE, LOUISIANA
JUNE 28, 1966

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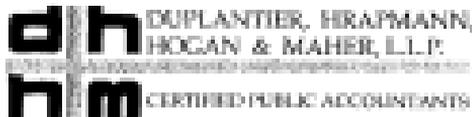
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ST. BERNARD PARISH SHERIFF

INDEX TO REPORT

JUNE 30, 1996

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT.....	1
GENERAL PURPOSE FINANCIAL STATEMENTS:	
All Fund Types and Account Groups	
Combined Balance Sheet.....	2
Governmental Fund - General Fund	
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	3
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget BMAP and Actual.....	4
Notes to Financial Statements.....	6 - 19
SUPPLEMENTARY INFORMATION:	
Fiduciary Funds - Agency Funds.....	
Combined Balance Sheet.....	20
Schedule of Changes in Balances Due to Taxing Bodies and Others.....	22
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.....	23 - 24
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS.....	25 - 26
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.....	27 - 29
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS.....	29
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS.....	30
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE.....	31
SCHEDULE OF FINDINGS AND QUESTIONED COSTS.....	32



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MEMPHIS, TENN

414 REEF LANE 2, SUITE 100
MEMPHIS, TENN 38115
901-526-1100

MEMPHIS, TENN 38115
901-526-1100

831 Governor St., Suite 1000 • New Orleans, LA 70112

(504) 586-8888

Fax (504) 529-8888

INDEPENDENT AUDITOR'S REPORT

September 20, 1996

Honorable Jack A. Stephens
St. Bernard Parish Sheriff
Caldwell, Louisiana 70843

We have audited the accompanying general purpose financial statements of the St. Bernard Parish Sheriff as of and for the year ended June 30, 1996, as listed in the index to the report. These general purpose financial statements are the responsibility of the St. Bernard Parish Sheriff's office management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Government". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Bernard Parish Sheriff as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining Balance Sheet and the schedule of changes in balances due to taxing bodies and others of the individual fiduciary fund type - agency funds, and the schedule of federal financial assistance are presented for purposes of additional analysis and are not a required part of the financial statements of the St. Bernard Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued reports dated September 20, 1996 on our consideration of the St. Bernard Parish Sheriff's internal control systems and on its compliance with laws and regulations.

Memphis, Tennessee
Louisiana Auditor

Duplantier, Hrapmann, Hogan & Maher L.L.P.

BY _____

ST. BERNARD PARISH SHERIFF
COMMITTEE, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
JUNE 30, 1995

	GOVERNMENTAL	FISCALARY	ACCOUNT GROUPS		TOTAL (PROGRAMS) NETS
	FUND - GENERAL FUND	FUND - SCHOOL FUND	GENERAL FUNDS ASSETS	STRIKING LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents (Note 2)	\$ 218,410	\$ 4,724,348	\$ --	\$ --	\$ 4,942,758
Investments, at cost	--	22,129	--	--	22,129
Receivables (Note 4)	1,488,306	--	--	--	1,488,306
Due from other funds (Note 5)	--	1,488	--	--	1,488
Building improvements and equipment (Note 6)	--	--	2,211,849	--	2,211,849
Other	15,000	--	--	--	15,000
Other debits:					
Amount to be provided for retirement of general long-term obligations	--	--	--	329,664	329,664
TOTAL ASSETS AND OTHER DEBITS	\$ 1,721,716	\$ 4,746,577	\$ 2,211,849	\$ 329,664	\$ 8,009,806
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Accounts, and withholdings payable	\$ 741,532	\$ --	\$ --	\$ --	\$ 741,532
Claims payable (Note 2)	241,000	--	--	--	241,000
Due to other funds (Note 5)	1,488	--	--	--	1,488
Due to taxing bodies and others	--	4,740,373	--	--	4,740,373
Capital lease and mortgage obligations (Note 11)	--	--	--	329,664	329,664
Total liabilities	983,020	\$ 4,740,373	--	329,664	\$ 8,009,806
Equity and other credits:					
Investment in general fixed assets (Note 6)	--	--	2,211,849	--	2,211,849
Fund balances:					
Encumbered - undesignated	737,286	--	--	--	737,286
Total equity and other credits	737,286	--	2,211,849	--	\$ 2,949,132
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 1,720,306	\$ 4,740,373	\$ 2,223,698	\$ 329,664	\$ 8,009,806

The accompanying notes are an integral part of this statement.

ST. BERNARD PARISH SHERIFF
CHALMETTE, LOUISIANA
GOVERNMENTAL FUNDS - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1999

REVENUES (NOTE 1)

Taxes:	
ad valorem	\$ 1,342,850
Sales taxes	1,089,832
Voice pager	589,288
Intergovernmental revenues:	
Operating federal and state grants	159,210
Other state grants:	
State supplemental pay	412,740
Fees, charges and commissions for services:	
Commissions:	
Sales taxes, licenses, etc.	1,869,217
State revenue sharing	327,286
Prisoner care and maintenance	1,418,269
Civil and criminal fees and court costs	936,254
Other	278,176
Total revenues	<u>39,103,599</u>

EXPENDITURES (NOTE 1)

Public safety:	
Personnel services and related benefits	7,426,478
Operating services	1,735,267
Materials and supplies	541,368
Travel and other charges	26,029
Boat services:	
Interest	73,134
Principal	380,845
Capital outlay (Note 6)	436,930
Miscellaneous (Note 12)	365,400
Total expenditures	<u>10,998,496</u>

Excess of expenditures over revenues (886,156)

Other financing sources:

Capital loans (Note 11)	206,423
Sale of fixed assets (Note 1)	83,000
Total other financing sources	<u>289,423</u>

Excess of expenditures over revenues and other sources (596,733)

FUND BALANCE AT BEGINNING OF YEAR 1,334,421

FUND BALANCE AT END OF YEAR \$ 737,688

The accompanying notes are an integral part of this statement.

ST. BERNARD PARISH SHERIFF
CHALMETTE, LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET - GAAP AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1996

	BUDGET	ACTUAL	VARIOUS FUNDABLE (UNRECOVERABLE)
REVENUES			
Taxes:			
Ad valorem	\$ 1,318,000	\$ 1,342,888	\$ 24,888
Sales taxes	2,868,000	3,089,832	221,832
Video poker	250,000	303,288	53,288
Intergovernmental revenues:			
Operating federal and state grants	540,000	158,200	15,218
Other state grants:			
State supplemental pay	463,000	413,748	(50,252)
Fees, charges and commissions for services:			
Commissions:			
Sales taxes, licenses, etc.	1,700,000	1,807,717	176,717
State revenue sharing	327,000	327,208	121
Prisoner care and maintenance	1,663,000	1,838,208	276,208
Civil and criminal fees and court costs	460,000	436,214	(23,786)
Other	406,000	378,734	(27,266)
Total revenues	<u>\$ 6,834,100</u>	<u>\$ 6,386,938</u>	<u>\$(447,162)</u>
EXPENDITURES			
Public safety:			
Personnel services and related benefits	6,987,428	7,476,418	(489,990)
Operating services	3,640,533	3,741,790	(101,257)
Material and supplies	229,323	341,368	(112,045)
Debt service	380,803	481,879	(101,076)
Capital outlay	450,448	476,933	26,485
Miscellaneous	136,526	386,493	(249,967)
Total expenditures	<u>\$ 11,824,818</u>	<u>\$ 12,944,878</u>	<u>\$ 1,120,060</u>
Excess of expenditures over revenues	<u>(4,990,718)</u>	<u>(6,557,940)</u>	<u>(672,898)</u>
Other financing sources:			
Capital leases	148,827	206,423	57,596
Sale of fixed assets	45,000	85,000	40,000
Total other financing sources	<u>193,827</u>	<u>291,423</u>	<u>97,596</u>
Excess of expenditures over revenues and other sources	<u>---</u>	<u>(626,417)</u>	<u>(675,413)</u>
Fund balance at beginning of year	<u>1,334,421</u>	<u>1,334,421</u>	<u>---</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,334,421</u>	<u>\$ 707,994</u>	<u>\$ (626,427)</u>

The accompanying notes are an integral part of this statement.

ST. BERNARD PARISH SHERIFF
CHAIPELITE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

INTRODUCTION

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 administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the District Court.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

BAIS OF PRESENTATION

The accompanying financial statements of the St. Bernard Parish Sheriff have been prepared in conformity with 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.

REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Bernard Parish Government is the financial reporting entity for St. Bernard Parish. The financial reporting entity consists of (a) the primary government (parish government), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 Statement No. 14 established criteria for determining which component units should be considered part of the St. Bernard Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

ST. BERNARD PARISH SHERIFF
CHARLOTTE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES: (Continued)

REPORTING ENTITY (Continued)

- 1) Appointing a voting majority of an organization's governing body, and
 - a) the ability of the parish government 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 parish government.
- 2) Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
- 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.

For the following reasons, the St. Bernard Parish Sheriff is not considered to be a component unit of the St. Bernard Parish Government, the reporting entity:

- 1) The St. Bernard Parish Government does not have the ability to appoint or impose its will on the Sheriff.
- 2) The St. Bernard Parish Sheriff is not fiscally dependent on the parish government.
- 3) The relationship between the Sheriff and the St. Bernard Parish Government is not significant and therefore the Parish Government's financial statements are not misleading because of the exclusion of the Sheriff's financial information.

The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

FUND ACCOUNTING

The Sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

ST. BERNARD PARISH SHERIFF
 ORAURITTE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

FUND ACCOUNTING (Continued)

Funds of the Sheriff are classified into two categories: governmental (General Fund) and fiduciary (agency funds). These funds are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 22:1829, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are sales taxes (see page 10) and ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on sales taxes, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

BAIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, [except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting]. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and commissions earned from the related state revenue sharing (which is based upon population and households in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed for the calendar year and become due on November 15 of each year and delinquent on December 31. The taxes are generally collected in December of the assessed year and January and February of the ensuing year.

Sales tax revenues are recognized by the Sheriff on the accrual basis. Intergovernmental revenues, fees, commissions, and grants are recorded when the Sheriff is entitled to the funds.

ST. BERNARD PARISH SHERIFF
 OLMETTE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

BASIS OF ACCOUNTING (Continued)

Revenues (Continued)

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases or other debt are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

BUDGET PRACTICES

The proposed budget for 1996 was made available for public inspection on June 5, 1996. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal fourteen days before the public hearing, which was held at the St. Bernard Parish Sheriff's office on June 26, 1996, for comments from taxpayers. The original budget was amended on May 17, 1996 and is reflected in the budget comparison on Page 4. The budget is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balances.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. 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 their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

ST. BERNARD PARISH SHERIFF
 CHARLOTTE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)

Under state law, the Sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. See note 3 for the detail on investments and collateralization.

FIXED ASSETS

Fixed assets of governmental funds are recorded at expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish government are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Fair market value at the date of acquisition or donation is used for donated fixed assets and fixed assets when historical cost is not available. Historical cost was not available for a minor amount of fixed assets.

COMPENSATED ABSENCE

The Sheriff's office has the following policy relating to vacation and sick leave:

Employees earn vacation based on continuous service as follows:

<u>Time in Service</u>	<u>Vacation Earned</u>
Up to 3 years	10 days per year
4 to 10 years	15 days per year
over 10 years	20 days per year

Annual leave cannot be accumulated and must be used in the year earned.

Sick leave is earned at a rate of one day per month of service and can be accumulated up to 90 days. Sick leave is lost upon termination. The cost of current leave privileges is recognized as a current-year expenditure in the governmental fund when the leave is actually taken. At June 30, 1996, there are no accumulated and vested leave privileges to be accrued in accordance with government standards.

LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

ST. BERNARD PARISH Sheriff
 ORLALETTE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Designated Fund Balance

Designated fund balance represents tentative plans for future use of financial resources.

SALES TAXES

Effective January 1, 1993, the Law Enforcement District of the Parish of St. Bernard, State of Louisiana (the "District"), under the provisions of Article XI, Section 30 of the Constitution of the State of Louisiana of 1974, Chapter 26 of Title 33 of the Louisiana Revised Statutes of 1990, as amended, and other constitutional and statutory authority, was authorized to levy and collect a tax of one-half of one percent (1/2%) (the "Tax") upon the sale at retail, the use, and the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services in the District, all as presently defined in La. R.S.47:1301 through La.R.S.47:1317, inclusive, for a period of ten (10) years from the date of the first levy of the tax. The proceeds of the tax (after paying the reasonable and necessary costs and expenses of collecting and administering the tax) are dedicated and used for the purpose of paying salaries and benefits of law enforcement personnel, including the addition of thirty-five new deputies in the patrol, juvenile and narcotic divisions; paying the cost of training for law enforcement personnel; funding juvenile and narcotic programs; paying the cost of constructing, acquiring and/or improving two new substations and other law enforcement facilities; and paying the cost of acquiring equipment.

The Sheriff agreed to rollback the commission charged for collecting and administering the collection of sales taxes in St. Bernard Parish from 5% to 4% for a two year period effective April 1, 1993. As of June 30, 1998, the rollback remains in effect and 4% is still being collected on Parish sales taxes.

TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Note in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

ST. BERNARD PARISH Sheriff
DRAHEITTE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

2. LEVIED TAXES:

The following is a summary of authorized and levied ad valorem taxes:

	Authorized MILLAGE	Levied MILLAGE	Expiration DATE
Police District	9.40	9.40	1998

3. CASH, CASH EQUIVALENTS AND INVESTMENTS:

At June 30, 1998, the Sheriff has cash, cash equivalents and investments (bank balances) totaling \$4,950,898 as follows:

	General Fund	Agency Funds	Total
Cash	\$ 865	\$ --	\$ 865
Demand deposits	368,185	--	368,309
Interest-bearing demand deposits	48,643	4,314,348	4,764,389
Other	--	22,152	22,159
Total	\$218,693	\$4,738,670	\$4,950,898

See note 1 for investments allowed under Louisiana law. See note 8 for investment in Public Employees Benefit Services Corporation Deferred Compensation Program.

Following are the components of the St. Bernard Parish Sheriff's deposits and collateral on deposits at June 30, 1998.

	Cash
Bank balances:	
a. Insured or collateralized with securities held by the entity or its agent in the entity's name	\$0,292,029
b. Collateralized with securities held by pledging financial institution's trust department or agent in the entity's name	--
c. Uncollateralized, including any securities held for the entity but not in the entity's name	--
d. Government backed pooled funds. The funds are held by a sub-custodian, managed by a separate money manager, and are in the name of the tax collector's custodian's trust department	--
TOTAL BANK BALANCE	\$0,292,029

ST. BERNARD PARISH Sheriff
 ORLÉANS, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1998

4. RECEIVABLES:

The receivables of \$1,489,705 at June 30, 1998 are as follows:

Class of Receivable	General Fund	Agency Funds	Total
St. Bernard Parish Sheriff Tax Collector	\$1,126,422	\$ --	\$1,126,422
St. Bernard Parish Government	118,618	--	118,618
State of Louisiana	81,482	--	81,482
U.S. Government	121,908	--	121,908
St. Bernard Parish Clerk of Court	8,529	--	8,529
Federal and state grants	<u>20,546</u>	<u>--</u>	<u>20,546</u>
TOTAL	\$1,489,705	\$ --	\$1,489,705

5. DEB FROM/TO OTHER FUNDS:

Individual balances due from/to other funds at June 30, 1998 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ --	\$1,489
Cash Bond Agency Fund	1,489	--
Total	\$1,489	\$1,489

6. CHANGES IN GENERAL FIXED ASSETS:

A summary of changes in general fixed assets follows:

	Balance, July 1 1997	Additions	Retirements	Balance, June 30, 1998
Land, and building improvements	\$ 196,799	\$ 63,489	\$ --	\$ 260,288
Vehicles	1,127,966	278,786	(90,360)	1,236,392
Office furniture and equipment	296,687	77,774	--	474,461
Law enforcement weapons and communications equipment	<u>256,369</u>	<u>218,984</u>	<u>-----</u>	<u>475,353</u>
Total	\$1,837,821	\$939,933	\$190,360	\$2,577,394

See Note 8 for an analysis of capital leases included in above.

ST. BERNARD PARISH SHERIFF
 CHARLOTTE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1998

7. PENSION PLAN:

Substantially all employees of the St. Bernard Parish Sheriff's office are members of the Louisiana Sheriffs' Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

Membership in the retirement system is mandatory for all Sheriffs and full time deputies. Employees are eligible to retire at or after age 55 with at least 10 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 17 but less than 25 years, 2.75 percent for each year if total service is at least 25 but less than 30 years, and 3 percent for each year if total service is at least 30 years. In any case, the retirement benefit cannot exceed 100 percent 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 10 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 55 and 58 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55.

In lieu of terminating employment and accepting a service retirement allowance, any member who has twelve or more years of service and is at least age fifty-five, or who has thirty or more years of service and is at least age fifty-three, may elect to participate in the Deferred Retirement Option Plan (DROOP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the System terminates. During participation in the plan, employer contributions are payable but employee contributions cease unless the member enters the DROOP prior to age fifty-six. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROOP fund. This fund does not earn interest until after termination of DROOP participation, at which time interest is credited annually based on a rate established by the board of trustees. In addition, so cost-of-living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the board of trustees. The monthly benefits that were being paid into the deferred retirement option plan fund will begin to be paid to the retiree. If a participant dies during the participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not resumed at the end of the three years, payments into the plan fund cease and the person resumes active contributing membership in the System.

ST. BERNARD PARISH SHERIFF
 CHARMETTE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1998

2. PENSION PLAN (Continued)

The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-half of one percent of the basis shown to be collectible by the tax rolls of each parish and a percentage of insurance premium taxes and state revenue sharing funds. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute II:185, 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 following provides certain disclosures for the Sheriff and the retirement system that are required by governmental accounting standards:

Year Ended June 30, 1998

St. Bernard Parish Sheriff

Total current-year payroll	\$5,187,386
Total current-year covered payroll	\$4,585,344

	Required by Statute		Actual		Actuarially Required	
	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount
Contributions:						
Employee	8.70%	\$374,652	8.78%	\$377,300	8.78%	\$374,652
Employer	8.80%	283,381	8.12%	283,382	8.08%	283,381
Total	18.50%	\$658,033	16.90%	\$660,682	16.86%	\$658,033

Per cent of employer's actuarially required contribution to all participating employers	2.23%
---	-------

Year Ended June 30, 1998

Retirement System	\$/28,785
Net assets	1,398,291,542
Pension benefit obligation	813,491,808
Unfunded pension benefit obligation	1,613,208,338

The information for the Louisiana Sheriff's Pension and Relief Fund is not yet available for the year ended June 30, 1998.

**ST. BERNARD PARISH SHERIFF
CHALMETTE, LOUISIANA
NOTICE TO FINANCIAL STATEMENTS
JUNE 30, 1998**

7. PENSION PLAN: (Continued)

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employer service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

The actuarial assumptions utilized were the same as those used for the prior year except for a change in the withdrawal rates to reflect recent experience. The change in withdrawal rates was accomplished by lowering the adjustment factors applied to base rates over the first fifteen years of service.

Several acts of the 1995 legislative session effected changes in the provisions of the retirement system. The following is a short description of those acts having a significant effect on the retirement system's pension obligation:

- * Act 312 extends the maximum DROP participation to three years, allows those non-retired members who had previously entered DROP for two years to participate an additional year, and allows members to enter the DROP with 12 years of service at age 52 or with 18 years of service at age 53. Previous provisions required 13 years of service at age 52 or 18 years of service at age 53. The act also requires the fund to pay annual interest on DROP accounts after termination of participation in the plan. The interest is based on short-term treasury rates specified by the board.
- * Act 317 raised the employee contribution rate to 0.75%, raised the employer contribution rate to 5%, and increases the accrual rate by 0.50% for all service rendered on or after January 1, 1990.

These provision changes enacted in the 1995 legislative session added \$37 million to the present value of future benefits. A portion of this increase is expected to be offset through higher employee contributions. The remainder will be funded through higher future employer contributions.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1998, comprehensive annual financial report. The St. Bernard Parish Sheriff does not guarantee the benefits granted by the System. The System's June 30, 1998 comprehensive annual financial report is not yet available.

8. DEFERRED COMPENSATION PENSION PLAN:

All employees of the St. Bernard Parish Sheriff are required by law to contribute to a pension fund. Those employees who are not Sheriffs or deputies and therefore not eligible to participate in the Louisiana Sheriffs' Pension and Relief Fund pension plan (See note 7), have the option of participating in the Louisiana Public Employees' Deferred Compensation Plan, or the Public Employees Benefit Services Corporation Deferred Compensation Program.

ST. BERNARD PARISH SHERIFF
CHALMETTE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

8. DEFERRED COMPENSATION FUND: (Continued)

The Louisiana Public Employees' Deferred Compensation Plan (the "Plan") was adopted by the Louisiana Deferred Compensation Commission, effective September 15, 1982. The Plan was established in accordance with Louisiana Revised Statutes 42:1381 through 42:1388 and section 457 of the Internal Revenue Code of 1954, as amended, for the purpose of providing supplemental retirement income to employees and independent contractors by permitting such individuals to defer a portion of compensation to be invested and distributed in accordance with the terms of the Plan.

Effective September 30, 1990, the Plan was amended and restated in its entirety. The restated Plan superseded all plans and rules previously adopted in connection with the Louisiana Public Employees' Deferred Compensation Plan.

The plan document states that no fund or other account shall be established to provide benefits under the terms of the Plan. All deferred compensation, property and rights purchased with deferred compensation and income or earnings attributable to deferred compensation, property or rights shall constitute assets of the State of Louisiana and remain (until made available to a participant or beneficiary) the property of the State of Louisiana, subject only to the claims of the general creditors of the State of Louisiana. The maximum amount of compensation which may be deferred during a calendar year shall not exceed the lesser of 20 1/3% of a participant's includable compensation or \$7,500. The amount of the compensation deferred is reduced by compensation excludable from a participant's gross income under Internal Revenue Code Section 403(a), if any, which is attributable to contributions made by the employer.

The following is a summary of the payroll covered and contributions made to the plan during fiscal year ended June 30, 1998:

	<u>\$692,851</u>	
Total covered payroll		
	<u>6/30/98</u>	
	<u>Payroll</u>	<u>Amount</u>
Contributions		
Employer	\$ 814	\$31,480
Employee	8,416	56,180
Total	<u>9,230</u>	<u>\$87,660</u>

The Public Employees Benefit Services Corporation Deferred Compensation Program (the Program) was adopted effective March 1, 1995. The Program was established in accordance with section 457 of the Internal Revenue Code of 1954, as amended, for the purpose of providing supplemental retirement income to employees by permitting such individuals to defer a portion of compensation to be invested and distributed in accordance with the terms of the Program.

The Program document states that all deferred compensation, property and rights purchased with deferred compensation and income or earnings attributable to deferred compensation, property or rights shall constitute assets of the employer until they are paid out to the participant.

ST. BERNARD PARISH SHERIFF
CHALMETTE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

8. DEFERRED COMPENSATION PENSION FUND: (Continued)

The maximum amount of compensation which may be deferred during a calendar year shall not exceed the lesser of 3) 1/3% of a participant's includible compensation or \$7,500.

The following is a summary of the payrolls and contributions made to the Program during the fiscal year ended June 30, 1996:

	\$24,232	
	June 30, 1996	
	Percent	Amount
Contributions:		
Employer	5.00%	\$ 1,211
Employee	24.53%	59,180
Total	29.53%	\$60,391

Additional information relating to benefits payable under the Plans is provided in the Plan documents.

9. LEASES:

The Sheriff records assets acquired through capital leases as an asset and an obligation in the accompanying financial statements. Leases have been entered into to provide computers, copiers, telephone equipment, radios and automobiles. During the fiscal year ended June 30, 1996 new leases were executed for nine Ford Crown Victorias and three copy machines. The following is an analysis of capital leases as of June 30, 1996:

	ASSETS ON LEASE			
	Balance July 1, 1995	New Leases	Leases Paid	Balance June 30, 1996
Vehicles	\$339,503	\$170,768	\$381,930	\$128,341
Office Furniture & equipment	180,982	77,837	348,882	110,937
	\$520,485	\$248,605	\$730,812	\$339,278

All of the equipment relating to leases paid out during the year was retained by the Sheriff by exercising options to retain title. In most cases leases allowed transfer at end of lease. In other cases a minimal one dollar payment was required to transfer ownership.

Future minimum lease payments under capital leases, together with the present value of net minimum lease payments, as of June 30, 1996, are scheduled as follows:

Fiscal years:	
1996-97	\$256,470
1997-98	87,323
1998-99	8,005
1999-2000	1,473
Total minimum lease payments	353,271
Less: Amounts representing interest	37,437
Net minimum lease payments	\$315,834

ST. BERNARD PARISH SHERIFF
CHALMETTE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

9. LEASES: (Continued)

During a prior fiscal year the Sheriff entered into an operating lease for a building used as a fitness center for the employees of the Sheriff and in the current fiscal year for a building. The minimum lease payments due under the leases are as follows:

Fiscal year: 1997 \$10,450

Total rent expense incurred during the fiscal year ended June 30, 1996 was \$13,295.

10. CHANGES IN AGENCY FUND BALANCES:

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

	Balance at 7-1-95	Additions	Reductions	Balance at 6-30-96
Agency Funds:				
Tax Collector	\$4,125,838	\$42,587,342	\$42,546,863	\$4,166,317
Cash Bond Fund	75,082	80,347	75,547	79,982
Civil Fund	29,900	607,585	706,374	31,111
Deferred Comp. Program	---	22,129	---	22,129
Total	<u>\$4,230,820</u>	<u>\$43,302,403</u>	<u>\$43,330,787</u>	<u>\$4,748,539</u>

11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS:

The following is a summary of long-term obligation transactions during the year:

	Mortgage Benefits	Capital Leases (Note #1)	Total
Long-term obligations payable at July 1, 1995	\$ 77,858	\$ 444,237	\$ 522,095
Additions	---	206,423	206,423
Deductions	<u>(22,828)</u>	<u>(232,898)</u>	<u>(255,726)</u>
Long-term obligations payable at June 30, 1996	<u>\$ 54,990</u>	<u>\$ 217,762</u>	<u>\$ 272,752</u>

During the current fiscal year the St. Bernard Parish Sheriff paid off a mortgage associated with the acquisition of land and a building being used as a new station. The terms of the mortgage were as follows:

Mortgage assumed July 18, 1995, at a rate of 11%, due June 30, 2001, payable in monthly payments of \$3,486.68, balance due as of June 30, 1995	\$ 77,858
Paid in fiscal year ended June 30, 1996	<u>(22,828)</u>
Balance June 30, 1996	<u>\$ 54,990</u>

ST. BERNARD PARISH SHERIFF
CHALMETTE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

12. LITIGATION AND CLAIMS:

At June 30, 1996, the St. Bernard Parish Sheriff is a defendant in several lawsuits seeking damages. These lawsuits are in various stages of resolution and since these cases and claims are characterized by conditions and complexities estimation of the ultimate liability is extremely difficult. In cases where judgments have been reached, Louisiana courts have ruled that plaintiffs can not seize the assets of the Sheriff. Accordingly, no provisions for any liability that may result is made in the financial statements until the funds are appropriated by the Sheriff.

The largest exposure related to claims and judgments at June 30, 1996 is estimated at \$450,000. The Sheriff appropriated and subsequent to June 30, 1996, paid \$241,000 on judgments rendered. In accordance with accounting standards on contingencies the \$209,000 has been accrued as an expenditure in the General fund.

13. SELF INSURANCE:

Effective October 3, 1992, the Sheriff's Office obtained a one year excess insurance policy for self insurance of workmen's compensation and employer liability claims up to \$250,000 per employee. The excess is insured under an insurance policy. The fund is administered by an independent insurance service company.

There was no claims liability to be accrued as of June 30, 1996.

14. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH GOVERNMENT:

Certain operating expenditures of the Sheriff's office are paid by the parish government and are not included in the accompanying financial statements. These expenditures include certain costs associated with prisoner care, utilities and repairs for the building used by the Sheriff but owned by the parish government.

15. USE OF ESTIMATES:

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to associated transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

ST. BERNARD PARISH SHERIFF
CHIBRETTE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
AS SET FORTH FOR THE YEAR ENDED JUNE 30, 1999

SECONDARY FUNDS - MONEY 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 accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

CIVIL FUND

The Civil Fund accounts for funds held in civil suits, Sheriff's sales, and garnishments.

CASH BOND FUND

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

DEFERRED COMPENSATION PLAN FUND - PUBLIC EMPLOYEES BENEFIT SERVICES
CORPORATION DEFERRED COMPENSATION PROGRAM

CASH Code Sec. 457 requires that employers using governmental fund accounting report the assets and liabilities of a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457.

ST. BERNARD PARISH SHERIFF
 CHARLOTTE, LOUISIANA
 FIDUCIARY FUNDS - AGENCY FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1996

	TAX COLLECTOR FUND	CASH BOND FUND	ENR) ENR	DEFERRED COMPENSATION PLAN FUND	TOTAL
ASSETS					
Cash and cash equivalents	\$ 4,566,295	\$ 89,504	\$ 52,342	\$ --	\$ 4,708,141
Due from other funds	--	3,498	--	--	3,498
Investments	--	--	--	22,129	22,129
TOTAL ASSETS	\$ 4,566,295	\$ 89,502	\$ 52,342	\$ 22,129	\$ 4,740,268
LIABILITIES					
Due to taxing bodies and others	\$ 4,566,295	\$ 89,502	\$ 52,342	\$ 22,129	\$ 4,740,268
TOTAL LIABILITIES	\$ 4,566,295	\$ 89,502	\$ 52,342	\$ 22,129	\$ 4,740,268

ST. BERNARD PARISH SHERIFF
 ORLALETTE, LOUISIANA
 FIDUCIARY FUNDS - AGENCY FUNDS
 SCHEDULE OF CHANGES IN BALANCES DUE
 TO TAKING BODIES AND OTHERS
 FOR THE YEAR ENDED JUNE 30, 1985

	TAX COLLECTION FUND	CASH BOND FUND	CIVIL FUND	DEFERRED COMPENSATION PLAN FUND	TOTAL
BALANCES AT JULY 1, 1984	\$ 4,115,006	\$ 76,982	\$ 39,928	\$ ---	\$ 4,222,546
ADDITIONS					
Deposits:					
Judicial sales & costs	--	--	807,585	--	807,585
Bonds	--	98,347	--	--	98,347
Taxes, fees, etc., paid to tax collector	42,505,984	--	--	--	42,505,984
Interest	91,368	--	--	--	91,368
Payroll deductions and employer contributions	--	--	--	22,129	22,129
Total additions	42,602,342	98,347	807,585	22,129	43,529,413
Total	46,717,348	175,329	837,523	22,129	47,742,969
REDUCTIONS					
Taxes, fees, etc., distributed to taking bodies and others	42,867,296	--	--	--	42,867,296
Deposits settled to: Litigants, attorneys, appraisers, etc.	--	--	788,176	--	788,176
Other settlements	--	75,947	--	--	75,947
Other reductions:					
Restitution and refunds	55,867	--	--	--	55,867
Professional fees	33,511	--	--	--	33,511
Total reductions	42,946,674	75,947	788,176	--	43,802,597
BALANCES AT JUNE 30, 1985	\$ 4,569,295	\$ 99,602	\$ 52,347	\$ 22,129	\$ 4,743,373

ST. BERNARD PARISH SHERIFF
CHALMETTE, LOUISIANA
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
FOR THE YEAR ENDED JUNE 30, 1996

September 20, 1996

St. Bernard Parish Sheriff
Chalmette, Louisiana

We have audited the general purpose financial statements of the St. Bernard Parish Sheriff as of and for the year ended June 30, 1996, and have based our report thereon dated September 20, 1996.

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 general purpose financial statements are free of material misstatement.

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

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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

Duplantier, Haysman, Hogan & Maden, L.L.P.

ST. BERNARD PARISH SHERIFF
CHALMETTE, LOUISIANA
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS
FOR THE YEAR ENDED JUNE 30, 1996

September 20, 1996

St. Bernard Parish Sheriff
Chalmette, Louisiana

We have audited the general purpose financial statements of the St. Bernard Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated September 20, 1996. We have also audited the St. Bernard Parish Sheriff's compliance with the general and specific requirements applicable to federal financial assistance programs and have issued our reports thereon dated September 20, 1996.

We conducted our audits in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Circular A-328, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the St. Bernard Parish Sheriff complied with laws and regulations, noncompliance with which would be material to a federal financial assistance program.

In planning and performing our audits for the year ended June 30, 1996, we considered the internal control structure of the St. Bernard Parish Sheriff in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated September 28, 1996.

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

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

General Requirements

- Political activity
- Civil rights
- Cash management
- Allowable Costs/Cost Principles

Specific Requirements

- Matching, level of effort
- Types of services

Accounting Controls

- Cash
- Revenues and receivables
- Expenditures/ expenses for goods and services and accounts payable
- Financial reporting and general ledger
- Payroll and personnel
- Sales processing
- Property and equipment and capital expenditures

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996, the St. Bernard Parish Sheriff had no major federal financial assistance programs and expended 60 percent of its total federal financial assistance under the Criminal Apprehension and Gang Inactivation Employment Nonmajor federal financial assistance program.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

Deputy Auditor: Christopher Hogan & Braden, L.L.P.

ST. BERNARD PARISH SHERIFF
 CHAMBITTE, LOUISIANA
 INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS
 AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
 PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
 FOR THE YEAR ENDING JUNE 30, 1995

September 20, 1995

St. Bernard Parish Sheriff
 Chalmette, Louisiana

We have audited the general purpose financial statements of the St. Bernard Parish Sheriff as of and for the year ended June 30, 1995, and have issued our report thereon dated September 28, 1995.

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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the St. Bernard Parish Sheriff is the responsibility of the Sheriff's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

We noted certain nonreportable instances of noncompliance that we have reported in the attached schedule.

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

Debra L. Hopmann, Virginia J. Parker, L.L.P.

ST. BERNARD PARISH SHERIFF
DORLLETTE, LOUISIANA
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 1998

Subject Act - Notice of Budget Hearing to Satisfy Completion of Public Hearing

The St. Bernard Parish Sheriff held a hearing on the 1998 budget on June 29, 1998. Louisiana Revised Statute 26:1306E requires the publication of a notice of the public participation in the budget process in order to certify completion of the public hearing. The notice was not published as required by Louisiana Statute.

Response:

In the future a notice of the public participation in the budget process will be published after completion of the public hearing.

Subject Act - Amending The Budget

For the fiscal year ended June 30, 1998, actual expenditures exceeded the amended budgeted expenditures by \$8. Louisiana Revised Statute 26:1309 requires the adoption of an amended budget when there has been a change in operation upon which the original or amended adopted budget was developed.

Response:

Future budgets will be amended when necessary to comply with this requirement.

ST. BERNARD PARISH SHERIFF
 CHALMETTE, LOUISIANA
 INDEPENDENT AUDITOR'S REPORT ON
 COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO
 MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 1986

September 28, 1986

St. Bernard Parish Sheriff
 Chalmette, Louisiana

We have audited the general purpose financial statements of the St. Bernard Parish Sheriff as of and for the year ended June 30, 1986 and have issued our report thereon dated September 30, 1986.

In connection with our audit of the general purpose financial statements of St. Bernard Parish Sheriff and with our consideration of the St. Bernard Parish Sheriff's internal control system used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audit of State and Local Governments", we selected certain transactions applicable to certain major federal financial assistance programs for the year ended June 30, 1986.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed, matching, and level of effort requirements that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. Bernard Parish Sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the St. Bernard Parish Sheriff had not complied, in all material respects, with these requirements.

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

Explainer: Chapman, Hogan & Miller LLP

ST. BERNARD PARISH SHERIFF
 CHARLOTTE, LOUISIANA
 INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
 WITH GENERAL REQUIREMENTS APPLICABLE TO
 FEDERAL FINANCIAL ASSISTANCE PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 1996

September 20, 1996

St. Bernard Parish Sheriff
 Charlotte, Louisiana

We have audited the general purpose financial statements of the St. Bernard Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated September 28, 1996.

We have applied procedures to test the St. Bernard Parish Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996.

General Requirements

- Political Activity
- Civil Rights
- Cash Management
- Allowable Cost/Cost Principles

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. Bernard Parish Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the St. Bernard Parish Sheriff had not complied, in all material respects, with those requirements.

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

Duplantier, Hopmann, Hogan & Parker LLP

ST. BERNARD PARISH SHERIFF
 CHALMETTE, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDING JUNE 30, 1995

CFDA Number	Federal Grantor/ Pass-Through Grantor/ Program Name	Expenditures
NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS PASSED THROUGH THE STATE OF LOUISIANA		
18.579	U.S. Department of Justice/Louisiana Commission on Law Enforcement and Administration of Criminal Justice/ Criminal Apprehension and Gang Eradication Deployment	\$ 39,618
18.579	U. S. Department of Justice/ Louisiana Commission on Law Enforcement and Administration of Criminal Justice/Drug Abuse Resistance Education	<u>26,811</u>
	Total Nonmajor Federal Financial Assistance Programs Passed Through State of Louisiana	66,429
	State grant and other nonfederal services	<u>30,859</u>
	Total Intergovernmental Sources	<u>\$97,288</u>

ST. BERNARD PARISH SHERIFF
BOULMETTE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

Program/
Equipment

Findings/Noncompliance

(Invoiced) or
Questioned Costs

None