

HIGH PROFILE AUDIT
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**ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA
FINANCIAL STATEMENTS AND AUDITOR'S REPORTS
As of and For the Year Ended June 30, 1998**

Under provisions of state law, this report is a public document. A copy of this report is available for public inspection at the office of the Sheriff, Greensburg, Louisiana. The Auditor's Report is available for public inspection at the office of the Auditor, Greensburg, Louisiana. The original report is available at the office of the Auditor, Greensburg, Louisiana.

Release Date JAN 20 1999

**Anthony B. Baglio, C.P.A., A.P.A.C.
Certified Public Accountants**

**ST.HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**General Purpose Financial Statements
As of and For the Year Ended June 30, 1998
With Supplemental Information Schedules**

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**ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**General Purpose Financial Statements
As of and For the Year Ended June 30, 1998
With Supplemental Information Schedules**

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INDEPENDENT AUDITOR'S REPORT

The Honorable Ronald R. Ficklin
Acting St. Helena Parish Sheriff
Greensburg, Louisiana

I have audited the accompanying general-purpose financial statements of the St. Helena Parish Sheriff, as of and for the year ended June 30, 1998, as listed in the table of contents. These general-purpose financial statements are the responsibility of the St. Helena Parish Sheriff. My responsibility is to express an opinion on these general-purpose financial statements based on my audit. I did not audit the financial statements of the Tax Collector Fund, which represent 10 percent of the assets of the Agency Funds at June 30, 1998. Those financial statements were audited by another auditor whose report has been furnished to me, and my opinion on the general purpose financial statements, insofar as it relates to the amounts included for the Tax Collector Fund, is based on the report of the other auditor. The Tax Collector Fund was audited by another auditor as of and for the year ended July 31, 1998. All amounts reflected in these financial statements for the Tax Collector Fund are reflected as of and for the year ending July 31, 1998.

Except as discussed in the following paragraph, 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. 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 and the report of the other auditor provide a reasonable basis for my opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1 *Disclosures about Year 2000 Issues*, requires disclosures of certain matters regarding the year 2000 issue. The St. Helena Parish Sheriff has included such disclosures in Note 16. 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. Accordingly, insufficient audit evidence exists to support the St. Helena Parish Sheriff's disclosures with respect to the year 2000 issue made in Note 16. Further, I do not provide assurance that St. Helena Parish Sheriff is or will be year 2000 ready, that the Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that the individuals and or agencies that fund the St. Helena Parish Sheriff will be year 2000 ready.

In my opinion, based on my audit and the report of the other auditor, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to examine evidence regarding year 2000 disclosures, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Helena Parish Sheriff, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued my report dated December 15, 1998 on my consideration of the St. Helena Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements except the Tax Collector Fund which was audited by another auditor whose report has been furnished to me, and my opinion, on the supplemental information, insofar as it related to the amounts included for the Tax Collector Fund, is based on the report of the other auditor and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The Tax Collector Fund was audited by another auditor as of and for the year ended July 31, 1998. All amounts reflected in these financial statements for the Tax Collector Fund are reflected as of and for the year ending July 31, 1998.



Hammond, Louisiana
December 15, 1998

**St. Helena Parish Sheriff
Greensburg, Louisiana
All Fund Types and Account Groups**

Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND - GENERAL FUND	FIDUCIARY FUNDS - AGENCY FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
			GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 109,175	\$ 178,889	\$ -	\$ -	\$ 288,064
Investments, at market value		16,262			16,262
Receivables	76,927				76,927
Due from other funds	667	60,000			60,667
Land, buildings, and equipment			297,172		297,172
Other debits - amount to be provided for retirement of general long-term obligations					-
TOTAL ASSETS AND OTHER DEBITS	186,769	255,151	297,172	-	739,092
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Accounts, salaries, and withholdings payable	94,100	-	-	-	94,100
Due to other funds	60,000	667			60,667
Due to taxing bodies and others		254,484			254,484
Notes payable					-
Current portion long term obligations	49,025				49,025
Total Liabilities	203,125	255,151	-	-	458,276
Equity and Other Credits:					
Investment in general fixed assets	-	-	297,172	-	297,172
Fund balances:					
Unreserved - undesignated	(16,356)				(16,356)
Total Equity and Other Credits	(16,356)	-	297,172	-	280,816
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 186,769	\$ 255,151	\$ 297,172	\$ -	\$ 739,092

The accompanying notes are an integral part of this statement

**St. Helena Parish Sheriff
Greensburg, Louisiana
Governmental Fund - General Fund
Statement of Revenues, Expenditures,
and Changes in Fund Balances**

For the Year Ended June 30, 1998

REVENUES

Ad valorem taxes	\$ 516,204
Fees, charges, and commissions for services	124,748
Intergovernmental revenue	354,063
Miscellaneous	57,301
	<hr/>
TOTAL REVENUES	1,052,316
	<hr/>

EXPENDITURES

Public Safety:

Personal services and related benefits	553,923
Operating services	147,337
Materials and supplies	155,313
Travel and other charges	11,946
Debt service	57,360
Capital outlays	13,107
	<hr/>

TOTAL EXPENDITURES

938,986

EXCESS OF REVENUES OVER EXPENDITURES

113,330

OTHER FINANCING SOURCES - PROCEEDS FROM

Long-term debt	-
Sale of assets	2,650
	<hr/>

**EXCESS OF REVENUES AND OTHER SOURCES
OVER EXPENDITURES**

115,980

FUND BALANCE AT BEGINNING OF YEAR

(132,336)

FUND BALANCE AT END OF YEAR**\$ (16,356)**

The accompanying notes are an integral part of this statement

**St. Helena Parish Sheriff
Greensburg, Louisiana
Governmental Fund - General Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual**

For the Year Ended June 30, 1998

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
REVENUES			
Ad valorem taxes	\$ 495,064	\$ 516,204	\$ 21,140
Fees, charges, and commissions for services	118,950	124,748	5,798
Intergovernmental revenue	317,640	354,063	36,423
Miscellaneous	57,550	57,301	(249)
TOTAL REVENUES	989,204	1,052,316	63,112
EXPENDITURES			
Public Safety:			
Personal services and related benefits	551,735	553,923	(2,188)
Operating services	147,830	147,337	493
Materials and supplies	156,200	155,313	887
Travel and other charges	11,900	11,946	(46)
Debt service	57,110	57,360	(250)
Capital Outlays	13,200	13,107	93
TOTAL EXPENDITURES	937,975	938,986	(1,011)
EXCESS OF REVENUES OVER EXPENDITURES	51,229	113,330	62,101
OTHER FINANCING SOURCES - PROCEEDS FROM			
LONG TERM FINANCING	-	-	-
SALE OF ASSETS	-	2,650	2,650
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	51,229	115,980	64,751
FUND BALANCE AT BEGINNING OF YEAR	(132,336)	(132,336)	-
FUND BALANCE AT END OF YEAR	\$ (81,107)	\$ (16,356)	\$ 64,751

The accompanying notes are an integral part of this statement

**ST.HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1998**

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the St. Helena 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.

**ST.HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998

B. REPORTING ENTITY

The sheriff is an independently elected official; however, the sheriff is fiscally dependent on the St. Helena Parish Police Jury. The police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office. Because the sheriff is fiscally dependent on the police jury, the sheriff was determined to be a component unit of the St. Helena Parish Police Jury, the financial reporting entity.

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

C. 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.

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 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on 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.

**ST.HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998**

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.

D. BASIS 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 the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are available for collection. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and State grants are recorded when the law enforcement district is entitled to the funds.

Interest income on investments and all other revenues are recorded when the income is measurable and available.

**ST.HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998**

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 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.

E. BUDGET PRACTICES

The proposed budget for the year ended June 30, 1998 was made available for public inspection at the St. Helena Parish Sheriff's office June 18, 1997 to the date of the public hearing on June 30, 1997. The notice of public hearing on the proposed budget was published in the official journal on June 18, 1997. The budget prepared on the accrual method of accounting 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 balance.

Encumbrance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

**ST.HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998

F. CASH AND CASH EQUIVALENTS

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, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

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.

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury 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.

H. COMPENSATED ABSENCES

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

Vacation Leave

Vacation leave is earned by all permanent full-time salaried employees according to length of service.

1 to 3 years = 1 week of vacation
3 to 10 years = 2 weeks of vacation
10 or more years = 3 weeks of vacation

**ST.HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998

Vacation leave must be taken in year earned and any unused vacation leave may not be carried forward but shall be forfeited. Upon resignation, termination or retirement, unused vacation leave earned during the current year shall be paid based on current salary.

Sick Leave

Sick leave is earned by all permanent full-time salaried employees at a rate of one day of sick leave for each month of employment. Sick leave may be carried forward to a maximum of seventy-two days and upon resignation, termination or retirement, all unused sick leave shall be forfeited.

Vacation and sick leave is recognized as a current year expenditure in the general fund when leave is actually taken.

I. 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.

J. 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. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At June 30, 1998, the sheriff has cash and cash equivalents (book balances) totaling \$ 288,064. as follows:

**ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998**

Demand deposits	\$144,619.
Interest-bearing demand deposits	143,345.
Other	100.

Total	<u>\$288,064.</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1998, the sheriff has \$376,793. in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$2,040,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank. Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

3. RECEIVABLES

The receivables of \$ 77,594. at June 30, 1998, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Agency Funds</u>	<u>Total</u>
Police Jury	\$29,074.	\$0.	\$29,074.
Department of Corrections	24,192.	0.	24,192.
Others	24,328.	0.	24,328.
	-----	-----	-----
Totals	<u>\$77,594.</u>	<u>\$0.</u>	<u>\$77,594.</u>

The Sheriff has not established an allowance for bad debts since any bad debts would not be material to the financial statements.

**ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998**

4. DUE FROM/TO OTHER FUNDS

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

<u>Fund</u>	Due from Other <u>Funds</u>	Due to Other <u>Funds</u>
General	* \$ 667.	\$60,000.
Sheriff's	60,000.	667.
	-----	-----
Totals	\$60,667.	\$60,667.
	=====	=====

*Records in the agency funds were not complete to determine other receivables between the funds.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, <u>1997</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1998</u>
Buildings	\$ 61,924.	\$ 0.	\$ 0.	\$ 61,924.
Vehicles	208,819.	3,912.	29,982.	182,749.
Equipment	43,604.	9,195.	300.	52,499.
	-----	-----	-----	-----
Total	\$314,347.	\$ 13,107.	\$ 30,282.	\$297,172.
	=====	=====	=====	=====

6. PENSION PLAN

Plan Description

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

**ST.HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998

All sheriffs and deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to 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 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980.) 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 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Funding Policy

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the St. Helena Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the St. Helena Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The St. Helena Parish Sheriff's contributions to the System for the years ending June 30, 1998, 1997, and 1996, were \$14,473, \$12,297, and \$15,562, respectively, equal to the required contributions for each year.

**ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998

7. OTHER POSTEMPLOYMENT BENEFITS

The St. Helena Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Sheriff.

8. DEFERRED COMPENSATION PLAN

The St. Helena Parish Sheriff offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all St. Helena Parish Sheriff employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) solely the property and rights of the Sheriff (without being restricted to the provisions of benefits under the plan), subject only to the claims of the St. Helena Parish Sheriff's general creditors. Participants' rights under the plan are equal to those of general creditors of the St. Helena Parish Sheriff in an amount equal to the fair market value of the deferred account for each participant.

Of the \$299,868,630 in the plan at June 30, 1998, \$16,262 was applicable to the St. Helena Parish Sheriff while the remaining \$299,852,368, represents the assets of the other jurisdictions participating in the plan.

9. LEASES

There were no lease obligations outstanding at June 30, 1998.

10. CHANGES IN AGENCY FUND BALANCES

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

**ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998**

	<u>Balances at July 1, 1997</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances at June 30, 1998</u>
Agency funds:				
Sheriff's	\$186,310.	317,949.	291,304.	\$212,955.
Tax Collector	9,204.	4,398,861.	4,382,458.	25,607.
Prisoner Asset	222.	4,969.	4,864.	327.
Deferred Comp.	11,342.	7,173.	2,253.	16,262.
Total assets	<u>\$207,078.</u>	<u>4,728,952.</u>	<u>4,680,879.</u>	<u>\$255,151.</u>

11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended June 30, 1998:

	<u>Bank Notes</u>
Long-term obligations payable plus current portion at July 1, 1997	98,025.
Additions	175,000.
Deductions	(224,000.)
	<u>49,025.</u>
Less current portion	(49,025.)
Long-term obligations payable at June 30, 1998	<u>0.</u>

**ST.HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998**

Bank notes at June 30, 1998 consist of a loan with the Bank of Greensburg, opened July 1994, payable in annual installments of \$49,000. with interest payable semi-annually at a rate of 6.5%. The loan was obtained to finance current operations. The \$49,025. balance on the loan is due December 29, 1998.

In order to secure the performance of all such obligations to bank and the payment of all such indebtedness, Borrower does by these presents hereby assign, transfer and hypothecate unto bank all monies which may become due to it from the levying of a 9.20 mills on the dollar of all property subject to state taxation in St. Helena Parish Law Enforcement District, State of Louisiana.

12. LITIGATION AND CLAIMS

At June 30, 1998, the Sheriff's Office is involved in five lawsuits which are insured by the Louisiana Sheriff's Risk Management Program.

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

Certain operating expenditures of the sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

<u>Description</u>	<u>June 30, 1998</u> <u>Amount</u>
Sheriff's office- utility bills	24,057.
Total	----- 24,057. =====

**ST.HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998

14. FUND DEFICIT

As of June 30, 1998, the St. Helena Parish Sheriff had a \$16,356. fund deficit. The Sheriff has adopted a four-year deficit reduction plan, that if followed, by June 30, 1999 should reflect a positive fund balance in the amount of \$55,324. The June 30, 1997 financial statements reflect the deficit of \$132,342 and general long term obligations of \$49,025. The June 30, 1996 financial statements reflected a fund deficit of \$208,598 and general long term obligation of \$98,025. The past year has reflected a cumulative \$165,011 decrease in the deficit and the general long term obligations.

15. CHANGE OF SHERIFF'S DUTIES

Sheriff Chaney L. Phillips was relieved of his duties on April 23, 1998 and Chief Criminal Deputy Roanld R. Ficklin was appointed acting Sheriff to assume duties of Sheriff effective April 23, 1998.

16. YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Sheriff's operations in the year 1999 and beyond. The St. Helena Parish Sheriff uses an outside accounting firm to process its accounting. This outside firm is in the process of becoming year 2000 compliant. The St. Helena Parish Sheriff is dependent on funding from various sources. The effect if any the year 2000 compliance would have on the Sheriff's ability to obtain funding is not determinable.

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's remediation efforts will be successful in whole or in part, or that the individuals and or agencies that fund the St. Helena Parish Sheriff will be year 2000 ready.

**ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998**

17. LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Law enforcement District	10.62	11.28	None
Law enforcement District	9.20	10.00	None

The following are the principal taxpayers and related ad valorem tax revenue for the sheriff:

<u>Taxpayer</u>	<u>Type Of Business</u>	<u>Assessed Valuation</u>	<u>% of Total Taxable Assessed Valuation</u>	<u>Approximate Ad Valorem Tax Revenue For Sheriff</u>
Transcontinental Gas Pipeline Corp.	Pipe Line	\$ 3,013,480.	11.40%	\$ 59,727.
Century Telephone of East Louisiana	Utility	\$ <u>2,118,910.</u>	<u>8.01%</u>	\$ <u>41,997.</u>
		<u>\$ 5,132,390.</u>	<u>19.41%</u>	<u>\$101,724.</u>

**ST.HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
As of and For the Year Ended June 30, 1998**

18. COMPLIANCE WITH LAWS

The St. Helena Parish Sheriff did not comply with Asset Management Law. The Sheriff did not maintain adequate records of property. The records are not complete as to the property that is owned by the Sheriff. The records should include information as to the date of purchase of such property, or equipment, the initial costs or estimated costs if actual costs is not available. The assets list did not include all items owned by the Sheriff.

The St. Helena Parish Sheriff did not follow the Public Bid Law in regards to a purchase of equipment in the amount of \$8,710. Records did not show that 3 quotes were obtained.

The General Fund owes the Bond Fund \$60,000. Laws should be followed that prohibit using agency funds for other uses.

**SUPPLEMENTAL INFORMATION SCHEDULES-
FIDUCIARY FUNDS – AGENCY FUNDS**

**ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1998**

FIDUCIARY FUNDS - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

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.

PRISONER ASSET FUND

The Prisoner Asset Fund accounts for collections of inmates funds and the payment of these collections to the inmates periodically or at the time of release.

DEFERRED COMPENSATION FUND

The Deferred Compensation Fund accounts for the deferred portion of employees salaries held by Louisiana Deferred Compensation Plan. The deferred compensation is not available to employee until termination, retirement, death, or unforeseeable emergency.

**St. Helena Parish Sheriff
Greensburg, Louisiana
Fiduciary Funds - Agency Funds**

Combining Balance Sheet, June 30, 1998

	SHERIFF'S FUND	TAX COLLECTOR FUND	PRISONER ASSET FUND	DEFERRED COMPENSATION FUND	TOTAL
ASSETS					
Cash and cash equivalents	\$ 152,955	\$ 25,607	\$ 327	\$ -	\$ 178,889
Investments, at market value				16,262	16,262
Due from other funds	60,000				60,000
TOTAL ASSETS	212,955	25,607	327	16,262	255,151
LIABILITIES					
Due to other funds	667	-		-	667
Due to taxing bodies and others	212,288	25,607	327		238,222
Due to employees				16,262	16,262
TOTAL LIABILITIES	\$ 212,955	\$ 25,607	\$ 327	\$ 16,262	\$ 255,151

See accountant's report

**St. Helena Parish Sheriff
Greensburg, Louisiana
Fiduciary Funds - Agency Funds**

**Schedule of Changes in Balances Due
to Taxing Bodies and Others
For the Year Ended June 30, 1998**

	SHERIFF'S FUND	TAX COLLECTOR FUND	PRISONER ASSET FUND	DEFERRED COMPENSATION PLAN	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 186,310	\$ 9,204	\$ 222	\$ 11,342	\$ 207,078
ADDITIONS					
Deposits:					
Sheriff's sales	152,746				152,746
Bonds	7,035				7,035
Fines and costs	140,957				140,957
Garnishments	13,578				13,578
Other deposits	2,320		4,969	7,173	14,462
Taxes, fees, etc., paid to tax collector		4,398,861			4,398,861
Restitution	1,313				1,313
Total Additions	317,949	4,398,861	4,969	7,173	4,728,952
TOTAL	504,259	4,408,065	5,191	18,515	4,936,030
REDUCTIONS					
Taxes, fees, etc. distributed to taxing bodies and others	-	4,382,458	-	-	4,382,458
Deposits settled to:					
Sheriff's general fund	33,655				33,655
Police jury	52,121				52,121
District attorney	6,420				6,420
Clerk of court	6,153				6,153
Attorney's, appraisers, etc.	136,151				136,151
Other settlements	56,804		4,864	2,253	63,921
Total reductions	291,304	4,382,458	4,864	2,253	4,680,879
BALANCES AT END OF YEAR	\$ 212,955	\$ 25,607	\$ 327	\$ 16,262	\$ 255,151

See accountant's report

COMPLIANCE AND INTERNAL CONTROL REPORT

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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 Ronald R. Ficklin
Acting St. Helena Parish Sheriff
Greensburg, Louisiana

I have audited the financial statements of St. Helena Parish Sheriff as of and for the year ended June 30, 1998, and have issued my report thereon dated December 15, 1998, except as discussed in the following paragraph. 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.

Governmental Accounting Standards Board Technical Bulletin 98-1 *Disclosures about the Year 2000 Issues*, requires disclosures of certain matters regarding the year 2000 issue. The St. Helena Parish Sheriff has included such disclosure in Note 16. 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. Accordingly, insufficient audit evidence exists to support the St. Helena Parish Sheriff's disclosures with respect to the year 2000 issue made in Note 16. Further, I do not provide assurance that the St. Helena Parish Sheriff is or will be year 2000 ready, that the Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that the individuals and or agencies that fund the St. Helena Parish Sheriff will be year 2000 ready.

Compliance

As part of obtaining reasonable assurance about whether St. Helena Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of law, 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of current year audit findings as items 98-6 - 98-8. I have also noted certain immaterial instances on noncompliance that I have reported to the St. Helena Parish Sheriff in a separate letter dated December 15, 1998

Internal Control Over Financial Reporting

In planning and performing my audit, I considered St. Helena 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. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect St. Helena Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of current year audit findings as items 98-1 through 98-5.

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. My 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. However, of the reportable conditions described above, I consider 98-1 – 98-5 to be material weaknesses. I have also noted other matters involving the internal control over financial reporting that I have reported to St. Helena Parish Sheriff in a separate letter dated December 15, 1998.

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



Hammond, Louisiana
December 15, 1998

**ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1998**

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken
Section I-Compliance and Internal Control Material to the Financial Statements:				
97-1	Jun-96	Asset Management Law-LSA-RS24:515(1)	Partial	Working on List.
97-2	Jun-96	Daily Deposits-LSA-RS39:409	Partial	Deposits are being done more frequently.
97-3	Jun-96	General Fund Owes Bond Fund \$ 60,000	No	Will pay back as soon as funds are available.
97-4	Jun-96	Effective Internal Control	Partial	Re assigning staff to improve controls and efficiencies.
97-5	Jun-96	Civil fund records not Current	Partial	The amount to distribute has been lowered & are working on an a/p list.
97-6	Jun-96	Bond fund had 109,172 in account plus 60,000 receivable from G. F. did not have breakdown of who is owed funds.	Partial	After fiscal year end 06/98 account lowered, and still working to determine who is owed money.
97-7	Jun-96	Late billings to Police Jury	Partial	Billings were 3 months behind at June 1998.
97-8	Jun-96	Records not complete on leave time	Partial	Working on leave records and establishing leave policy.
97-9	Jun-96	Prisoner Asset account not current nor bk.st. rec.	Partial	Are working to get account current & reconcile bank acct.

**Section II-Internal Control and Compliance Material to Federal Awards:
No Federal Awards**

**ST HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1998**

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken
Section III-Management Letter:				
1	Jun-97	Fidelity Bonds Not adequate	No	Will meet with Insurance Agent to go over coverage
2	Jun-97	No Signed Bank Agreement	Yes	
3	Jun-97	Purchases of Food and Gas From Same Vendor	Partial	Are shopping prices, but do not have records in file showing prices obtained
4	Jun-97	Policy on Post Retirement Benefits	Partial	Procedures manual will be available 01/01/99
5	Jun-97	Agency Funds not Properly Maintained	Partial	Some records are now available on some who are owed the monies, and billing are becoming current

ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA

Correction Action Plan for
Current Year Audit Findings
For the Year Ended June 30, 1998

Ref. No.	Description of Finding	Corrective Action Planned	Contact Person	Anticipated Completion Date
Section I-Internal Control and Compliance Material to the Financial Statements:				
INTERNAL CONTROL				
98-1	Segregation of duties is inadequate to provide effective internal control.	In the process of re-organization of the office staff.	Ronald R. Ficklin	Jun-99
98-2	Civil Fund had \$ 18,167. Records were not complete on agencies entitled to \$ 9,279 of those funds.	In the process of determining who is owed the funds.	Monta Graves	Jun-99
98-3	Bond Fund had \$ 134,787 in the account plus a receivable of \$ 60,000 due from the General Fund. Records were not complete on the agencies due these funds. The Bond fund was also 3 months behind in making billings to the Police Jury for prisoner expenses.	About \$ 68,897 of the funds were disbursed in July 1998, and records are being gathered to determine who is owed the remainder of the funds.	Sonja R. Porter	Jun-99
98-4	Time records were not complete on Sheriff's Deputies.	Establishing policy effective January 01, 1999 to monitor and keep track of Deputies time.	Ronald R. Ficklin	Jun-99
98-5	Records of Prisoner Asset Fund not current & bank account not reconciled.	In the process of getting these records current.	Ronald R. Ficklin	Jun-99
COMPLIANCE				
98-6	Assets Management Law-LSA-RS24:515(1) The records are not complete as to the property that is owned by the Sheriff. The records should include information as to the date of purchase of such property, or equipment; the initial costs or estimated costs if actual costs is not available.	In the process of getting a list of property.	Ronald R. Ficklin	Jun-99
98-7	The General Fund owes the Bond Fund \$ 60,000. Laws should be followed that prohibit using agency funds for other uses.	The Bond Fund will be paid as soon as funds are available.	Ronald R. Ficklin	Jun-99
98-8	Public Bid Law LSA-RS38:2212 No records were available to show that 3 quotes were obtained for jail equipment purchased in the amount of \$ 8,710.	Initially when the equipment was ordered it was under \$ 8,500. But an additional piece of equipment was added, causing the amount to go over the \$ 8,500.	Ronald R. Ficklin	Now

**ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA**

**Correction Action Plan for
Current Year Audit Findings
For the Year Ended June 30, 1998**

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Contact Person</u>	<u>Completion Date</u>
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Section II-Internal Control and Compliance to Federal Awards:
No Federal Awards

Section III-Management Letter:

1	Fidelity bond coverage needs to be increased.	Will meet with our insurance agency.	Ronald R. Ficklin	Now
2	No policy on post retirement benefits	New procedures Manuel goes into effect Jan. 01, 1999.	Ronald R. Ficklin	Jan-99
3	Agency Fund records not adequately maintained.	In the process of getting the records current.	Ronald R. Ficklin	Jun-99
4	Need written policy for responsibilities for making deposits.	Will work to implement your recommendation.	Ronald R. Ficklin	Now
5	Not adequate detail on travel reports.	In the future all expense reports will have detail.	Ronald R. Ficklin	Now

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MANAGEMENT LETTER

The Honorable Ronald R. Ficklin
Acting St. Helena Parish Sheriff
Greensburg, Louisiana

Gentlemen:

In planning and performing my audit of the financial statements of St. Helena Parish Sheriff for the year ended June 30, 1998, I considered the Sheriff's internal control structure to plan my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit, I noted certain matters, involving the internal control structure and other operational matters that are presented for your consideration. I previously reported on the Sheriff's internal control structure in my report dated December 15, 1998. This letter does not affect my report dated December 15, 1998, on the financial statements of St. Helena Parish Sheriff.

I will review the status of these comments during my next audit engagement. My comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. I will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you or your CPA in implementing the recommendations. My comments are summarized as follows:

FINDING NO. 1

Fidelity Bonds

Due to the amount of money that is being handled by the Sheriff's Office, it would appear an increase in the fidelity bond coverage for employees and possibly the sheriff be increased. The present coverage of \$5,000 for office personnel and \$20,000 for the sheriff seems low.

RECOMMENDATION

Meet with your insurance agent and look at the feasibility of increasing the coverage.

MANAGEMENT RESPONSE

We will meet with our insurance agent.

FINDING NO. 2

Policy on Post Retirement Benefits

The Sheriff does not have a written policy of the post retirement benefits available to retired employees.

RECOMMENDATION

A written policy should be adopted and made available to employees explaining post retirement benefits.

MANAGEMENT RESPONSE

A new procedure manual goes into effect on January 01, 1999

FINDING NO. 3

As reported to you in the internal control report, it is apparent that the Agency Fund's records are not adequately being maintained. Monies are not being disbursed to the various agencies in a timely manner. No follow up is being provided to insure that the office functions of the Sheriff's office are being performed. Employees should be cross-trained to be able to handle other employees' jobs and at times switching of employees' job functions would be of some benefit from an internal control standpoint. An analysis needs to be made on why certain job functions are not being done, and changes made to insure that the work gets done.

MANAGEMENT RESPONSE

We have made changes in some job duties, which should help correct the problem.

FINDING NO. 4

As noted in the previous audit, deposits had not been made on a daily basis. An improvement was shown in the frequency of deposits. I would recommend that since monies are being taken at more than one location, an established written procedure implementing responsibilities on depositing the money at certain cutoff times each day.

MANAGEMENT RESPONSE

We will work to implement your recommendation.

FINDING NO. 5

In sampling of expense reports it was noted that the former Sheriff's expense report did not have adequate detail for the mileage expense. On the two monthly reports sampled, for a 51-day period only about 10 days were detailed on what the mileage was for. The other days showed for patrol. In preparing expense reports for mileage reimbursement, a more detailed report showing what the miles were used for rather than a broad category such as patrol.

MANAGEMENT RESPONSE

We will work to implement your recommendation.

I would like to thank you and your staff for the helpful cooperation I received during my audit.

This report is intended for the information of management and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Hammond, Louisiana
December 15, 1998