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**SABINE PARISH SHERIFF
MANY, LOUISIANA
TAX COLLECTOR AGENCY FUND
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1957**

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

Released June 16, 1957

BUREAU OF THE INSPECTOR GENERAL
 FISCAL SERVICES
 TAX COLLECTOR AGENCY FUND
 FOR THE YEAR ENDED JUNE 30, 1997

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INDEPENDENT AUDITORS' REPORT

Honorable Willey Lynn Frazier
Sabine Parish Sheriff and ex-officio
Tax Collector
P. O. Box 1440
Monroe, Louisiana 70642

We have audited the accompanying financial statements of the Tax Collector Agency Fund of the Sabine Parish Sheriff, Monr, Louisiana, as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the Sabine Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As discussed more fully in Note 1, the Sabine Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Sabine Parish, and the accompanying financial statements present information only as his activities as parish tax collector and is not intended to present fairly the financial position and results of operations of the Sabine Parish Sheriff, Monr, Louisiana, in conformity with generally accepted accounting principles. The accompanying financial statements have been prepared on the basis of cash receipts and disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Sabine Parish Sheriff, Monr, Louisiana as of June 30, 1997, and the collections and disbursements for the year then ended, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also limited our report dated September 23, 1997, on our consideration of the Tax Collector Agency Fund of the Sabine Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Honorable Jeffrey Lynn Pattison
Sabine Parish Sheriff and ex-Officio
Tax Collector
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The financial information for the year ended June 30, 1994, which is included for comparative purposes was taken from the financial report for that year in which Harvey Foreman, CPA, Bayou, Louisiana, expressed an unqualified opinion dated October 18, 1994 on the financial statements of the Tax Collector Agency Fund of the Sabine Parish Sheriff, Bayou, Louisiana.

MINER, JACKSON & HENNES
Baton Rouge, Louisiana
September 22, 1994

SERIES PASSENGER SERVICE
 MISS. LOUISIANA
 TAX COLLECTIVE SERVICE FUND
 STATEMENT OF ASSETS AND LIABILITIES - BALANCE SHEET - TRANSLATED
 JUNE 30, 1987 AND 1986

	<u>1987</u>	<u>1986</u>
ASSETS		
Cash	\$118,822	\$209,024
LIABILITIES		
Due to Trucking Business and Others	\$218,811	\$188,824

The accompanying notes are an integral part of this statement.

MISSISSIPPI DEPARTMENT OF REVENUE
MISSISSIPPI
TAX COLLECTOR GENERAL'S OFFICE
STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNSETTLED BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1967 AND 1966

	<u>1967</u>	<u>1966</u>
UNSETTLED BALANCE BY JULY 1,	\$ 185,800	\$ 43,100
COLLECTIONS		
Ad valorem tax	8,848,124	8,488,037
Apprentice's licenses	153,384	151,586
Interest accrued on delinquent taxes and bank deposits	14,068	22,724
State revenue sharing	807,803	805,837
Parish license	8,888	31,314
Insurance premium	48,827	64,826
Other	<u>1,784</u>	<u>72,317</u>
Total collections	<u>9,881,384</u>	<u>9,436,641</u>
Total available for distribution	10,067,184	9,479,741
DISTRIBUTIONS		
Louisiana Department of Wildlife and Fisheries	150,000	118,075
Louisiana Department of Agriculture and Forestry	28,800	28,049
Subier Parish		
Fire Protection District No. 1	170,000	153,000
Fire Protection District No. 2	188,880	144,880
Fire Protection District No. 3	228,316	268,837
Police Jury	2,528,880	2,400,267
School Board	8,887,853	8,711,747
Emulid	878,383	888,838
Tax Assessor	428,822	401,843
South Toledo Ward Waterworks District	28,728	68,228
Sanction Funds	168,884	168,863
Other	<u>1,382</u>	<u>1,883</u>
Total Distributions	<u>10,018,388</u>	<u>9,288,343</u>
UNSETTLED BALANCE BY JUNE 30,	<u>\$ 48,796</u>	<u>\$ 191,400</u>

The accompanying notes are an integral part of this statement.

SHARON PATRICK SHERIFF
PARISH, LOUISIANA
TAX COLLECTOR AGENCY FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

1. Summary of significant accounting policies

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

Responsible officer

Louisiana Revised Statutes 24:513 (B) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff related only to his responsibility as ex-officio tax collector. Amounts included in these financial statements are also included in the sheriff's parish general purpose financial statements.

Basis of accounting

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

Cash

Cash includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively withdraw funds at any time without prior notice or penalty.

State law authorizes the sheriff to deposit tax collections in interest bearing accounts, certificates of deposit or other investments as permitted by law with a bank described in the parish where the funds are collected. At June 30, 1997, the sheriff had bank deposit balances totaling \$ 318,473. As of June 30, 1997, \$188,880 were secured by Federal depositary insurance and \$ 129,593 secured by pledged governmental securities.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the assets and liabilities and collections and distributions of the Tax Collector Agency Fund of the Parish of Iberville. However, comparing (i.e., presentation of prior year totals by fund type) data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Certain amounts from prior year financial statements have been reclassified to conform with current classifications.

SAVING BANKS DEPARTMENT
NEW ORLEANS, LOUISIANA
TAX COLLECTOR AGENCY FUND
NOTE TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1997

2. State Revenue Sharing

The revenue sharing funds provided by Act 122 of 1994 were distributed as follows:

	<u>1997</u>	<u>1996</u>
Orleans Parish		
Fire Protection District #1	\$ 14,343	\$ 13,194
Fire Protection District #2	14,949	15,949
Fire Protection District #3	28,969	27,426
Police Jury	260,688	268,177
School Board	264,008	262,428
Assessor	45,479	44,644
Sheriff	60,450	48,418
Various Funds	10,218	10,000
Other	218	224
Total	<u>1,082,813</u>	<u>1,052,500</u>

3. Taxes Held Under Protest

Louisiana Revised Statute 49:1534 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If suit is filed within the thirty day period for recovery of such amounts, the funds segregated shall be held pending outcome of the suit. If the taxpayer prevails, the tax collector shall refund the amount due, with interest at the rate of two per cent per annum from the date the funds were received by the tax collector. There were no ad valorem taxes paid under protest for the 1996 tax roll.

4. Motor Vehicle Ad Valorem Taxes

Louisiana Revised Statute 47:2821.2 requires that motor vehicle dealers in the parish transfer to the tax collector, monthly, estimated ad valorem taxes due on motor vehicles sold during the month. During December of each year, the dealer's annual tax liability is determined and that amount is transferred to the tax collector account for apportionment to the various taxing districts. Any amounts remaining may be either refunded to the motor vehicle dealer or carried over into the next year and applied against those taxes. The following schedule provides detail on changes to the motor vehicle dealer account during the period ended June 30, 1997:

Balance at July 1	\$ 26,640
Contributions	28,700
Transfers to tax collector account	<u>(127,412)</u>
Balance at June 30	<u>\$ 27,928</u>

HINES, JACKSON & HINES

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W. W. HINES JR. PRES.
JAMES HINES JR. VICE PRES.

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Murray Lynn Watkins
Eating House Sheriff and Ex-Officio
Tax Collector
P. O. Box 3148
Bibb, Louisiana 71418

We have audited the financial statements of the Tax Collector Agency Fund of the Eating House Sheriff, Bibb, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 23, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal control over financial reporting

In planning and performing our audit, we considered the Tax Collector Agency Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and our level of reliance on the internal control over financial reporting. Our consideration of internal control over financial reporting was not designed to disclose all deficiencies in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and may be detected within a timely period by employees in internal control of performing their assigned functions. We noted no matters involving internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Eating House Sheriff and his management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

HINES, JACKSON & HINES
Monroe, Louisiana
September 23, 1997

MARINE COUNTY SHERIFF
 DEPT. OF CORRECTIONS
 TAX COLLECTOR ACCOUNT FUND
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE YEAR ENDING JUNE 30, 1997

Schedule 2

<u>Ref. No.</u>	<u>Financial Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Correction Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/ Partial Corrective Action Taken</u>
1	4/30/95	Balance accounting for various accounts does not contain adequate descriptions of transactions.	Yes	The Sheriff began using a software that would provide for adequate descriptions of transactions.
2	8/18/96	Insurance premiums and occupational licenses are not being deposited daily.	Yes	All funds received are deposited daily.

Other supplementary information:
 Provided for purposes of additional analysis.

