

Honorable Chesey Phillips
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Greensburg, Louisiana
As of and for the Year Ended July 31, 1987

only on his activities as parish tax collector and are not intended to present fairly the financial position and results of operations of the St. Helena Parish Sheriff. Furthermore, the accompanying 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 my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Tax Collector Agency Fund of the St. Helena Parish Sheriff as of July 31, 1987, and the collections, distributions and unsettled balances of the Tax Collector Agency Fund for the year ended July 31, 1987, on the basis of accounting described in note 1.

In accordance with Government Auditing Standards, I have also issued my report dated September 17, 1987, on my consideration of St. Helena Parish Sheriff's internal control over financial reporting as it relates to the tax collector agency fund and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



Statement A

St. Helena Parish Sheriff
Greensburg, Louisiana
Tax Collector Agency Fund
Statement of Assets and Liabilities
Arising From Cash Transactions
July 31, 1997

ASSETS

Cash	<u>\$ 9,304</u>
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LIABILITIES

Due to Taxing Bodies and Others	<u>\$ 9,304</u>
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See accompanying notes and Independent Auditor's Report.

St. Helena Parish Sheriff
 Greensburg, Louisiana
 Tax Collector Agency Fund
 Statement of Collections, Distributions and
 Unsettled Balances
 For the Year Ended July 31, 1987

UNSETTLED BALANCES AT July 31, 1986 \$ 341,827

COLLECTIONS

Ad valorem taxes	2,348,798
Angling, hunting and trapping licenses	33,148
Parish licenses	44,798
Interest on:	
Delinquent taxes	1,357
Investments	1,215
State revenue sharing (note 3)	328,348
Redemptions and refunds	3,743
Tax notices, etc.	3,034
Sales tax (note 4)	<u>1,234,988</u>
Total collections	<u>3,911,828</u>
Total	<u>3,911,828</u>

DISTRIBUTIONS

Louisiana Department of Wildlife and Fisheries	16,597
Louisiana Department of Agriculture and Forestry	13,888
Louisiana Tax Commission	3,583
Florida Parishes Juvenile Justice Commission	74,321
St. Helena Parish:	
Police Jury	3,559,888
School Board	798,383
Sheriff	656,301
Assessor	228,621
Hospital	444,688
Clerk of Court	884
Tourist Commission	74
Town of Greensburg	109,038
Revenue Recovery Group, Incorporated	3,065
Pension funds	44,944
Redemptions and refunds	<u>8,978</u>
Total distributions	<u>3,968,091</u>

UNSETTLED BALANCES AT JULY 31, 1987

DUK TO TAKING BONDS AND OTHERS \$ 3,324

See accompanying notes and Independent Auditor's Report.

ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
For the Year Ended July 31, 1997

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27, of the Louisiana Constitution of 1878, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and angling, hunting and trapping licenses.

A. REPORTING ENTITY

Louisiana Revised Statute 28:917(D) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Accounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

B. BAIS OF ACCOUNTING

The accounts of the parish tax collector are established to reflect the collections imposed by law, distributions pursuant to each law, and unsettled balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and related payables associated with tax collection activities.

C. CASH AND CASH EQUIVALENTS

State law authorizes the sheriff to deposit tax collections in a bank denoted in the parish where the funds are collected. At July 31, 1997, the sheriff has \$12,376 (collected bank balance) on deposit with a local

**ST. HELENA PARISH SHERIFF
COMMERCIAL, LOUISIANA
TAX COLLECTOR ASSET FUND**

Notes to the Financial Statements
For the Year Ended July 31, 1997

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

financial institution. The amount of \$4,569 is in an interest bearing demand account. The balance is in two non-interest bearing accounts. This cash balance, representing unsettled tax collections, is fully secured through federal deposit insurance.

NOTE #2: STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 30 of 1996 were distributed as follows:

St. Helena Parish:	
Police Jury	\$ 67,168
School Board	40,897
Assessor	23,761
Hospital	6,463
Sheriff's:	
Law Enforcement District	12,888
Commission	43,378
Pension Funds	5,883
Total	<u>\$ 229,348</u>

NOTE #3: LITIGATION AND CLAIMS

The Tax Collector has filed with the clerk of court notices of rule "Petition to Show Cause" to several businesses concerning delinquent sales tax. Three notices of rule "Petition to Show Cause" are being pursued by the Tax Collector.

NOTE #4: SALES TAX

Constitutional amendment 7 mandated a Sales Tax Collector for each parish by July 1, 1993. The Sheriff and Ex-Officio Tax Collector was designated Sales Tax Collector for the parish of St. Helena effective April 1, 1993.

ST. MELCHER PARISH SHERIFF
BERNARDINO, LOUISIANA
TAX COLLECTOR AGENCY FUND
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended July 31, 1997
(Continued)

Note #3: CHANGE OF SHERIFF'S DUTIES

Sheriff Eugene Holland resigned from elective office on July 16, 1996. Chief Deputy Merlin Tyson was appointed Sheriff effective July 16, 1996, and served as Sheriff until an election was called for that office. A first primary election was called April 9, 1997 followed by a second primary election May 3, 1997. Chesney Phillips was elected Sheriff and took office effective May 7, 1997.

INDEPENDENT AUDITOR'S REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following independent auditor's reports on internal control structure, and compliance with laws and regulations are presented in compliance with the requirements of GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and the Loisirsans Gouvernemental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

1114 GOODWOOD BOULEVARD, SUITE F • BATON ROUGE, LOUISIANA 70801
TELEPHONE: 504/833-4865 FAX: 504/833-4866

September 17, 1997

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Clancy Phillips
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Greensburg, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the St. Helena Parish Sheriff as of and for the year ended July 31, 1997, and have issued my report thereon dated September 19, 1997. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits prescribed 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 of the St. Helena Parish Sheriff financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Tax Collector Agency Fund of the 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. My consideration of the internal control over financial reporting would not necessarily disclose all

EXHIBIT A

Honorable Chaney Phillips
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector

matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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



ST. HELENA PARISH SHERIFF
CRENSHAW, LOUISIANA
TAX COLLECTOR ASSISTANT FUND
INTERNAL CONTROL STRUCTURE CONDITIONS
YEAR ENDED JULY 31, 1990

PREVIOUS YEAR FINDINGS AND RESOLUTIONS:

Prior year audit procedures indicated that delinquent sales tax returns and payments were not consistently collected on all businesses.

Current year procedures show considerable improvement in the sales tax collection effort. These procedures should be continued in future years.

PREVIOUS YEAR MANAGEMENT LETTER COMMENTS:

The management letter issued September 20, 1989, in connection with the July 31, 1989, audit, reported that supporting documentation could not be located for check #2872 in the amount of \$1,000.78.

The Sheriff's staff is still searching for the support for this disbursement. Current year expenditures were supported.

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BY: HELENA JARREH WHEELER
AS AN EX-OFFICIO PARISH TAX COLLECTOR
MONROE, LOUISIANA
JULY 21, 1977

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

Release Date: FEB 11 1996

ST. HELENA PARISH SHERIFF
AND EX-OFFICIO PARISH TAX COLLECTOR
GREENBURG, LOUISIANA

Financial Statements and Auditor's Report
As of and for the Year Ended
July 31, 1997

ST. HELENA PARISH SHERIFF
(AN EX-OFFICIO PARISH TAX COLLECTOR)
GREENBERG, LOUISIANA

Financial Statements with Independent Auditor's Report
As of and for the Year Ended July 31, 1997

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September 17, 1987

INDEPENDENT AUDITOR'S REPORT

Honorable Chesney Phillips
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Post Office Drawer 426
Greensburg, Louisiana 70441

I have audited the financial statements of the Tax Collector Agency Fund of the St. Helena Parish Sheriff as of and for the year ended July 31, 1987, as listed in the table of contents. These financial statements are the responsibility of the St. Helena Parish Sheriff. My responsibility is to express an opinion on these financial statements based on my audit.

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

As described in Note 1, the St. Helena Parish Sheriff is the ex-officio tax collector for the various taxing bodies within St. Helena Parish, and the accompanying statements present information