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CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER

St. Martin Parish, Louisiana
November 28, 1993

Mr. Charles A. Maudier
St. Martin Parish Sheriff
St. Martin Parish, Louisiana

Dear Mr. Maudier:

The records of Charles A. Maudier
St. Martin Parish Sheriff
St. Martin Parish, Louisiana

During our audit of the financial statements of the St. Martin Parish Sheriff as of and for the year ended June 30, 1993 we noted a certain area in which improvement in your financial practices may be desirable. Therefore, the following improvement is recommended:

Reconciliations of bank accounts should be prepared monthly and on a timely basis.

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us in the performance of our audit. Should you have any questions or need assistance in implementing our recommendations please feel free to contact us.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ernest Broussard, Louisiana
November 28, 1993

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INDEPENDENT AUDITOR'S REPORT

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The Honorable Charles E. Frazier
St. Martin Parish Sheriff and
Ex-Officio Parish Tax Collector
St. Martinville, Louisiana

We have audited the accompanying statement of assets and liabilities of the Tax Collector Fund Agency Fund of the St. Martin Parish Sheriff as of June 30, 1997, and the related statement of collections, distributions and unassigned balances for the year then ended. These financial statements are the responsibility of the St. Martin Parish Sheriff and Ex-Officio Tax Collector. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the assets and liabilities of the Tax Collector Fund of the St. Martin Parish Sheriff as of June 30, 1997 and the collections, distributions and unassigned balances for the year then ended, on the basis of accounting described in Note 1.

REPORT
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
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In accordance with GOVERNMENT ACCOUNTING STANDARDS, we have also issued a report dated November 18, 1977 on THE COMPLETION OF THE St. Martin Parish Sheriff's internal control over financial reporting and our tests of the compliance with certain provisions of these standards and regulations.

Kolder, Champagne, Slawson & Rainey, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brennan Bridge, Louisiana
November 20, 1977

FINANCIAL STATEMENTS

ST. MARTIN PARISH GOVERNOR
St. Martinville, Louisiana
Tax Collector Agency Fund

Statement of Assets and Liabilities
June 30, 1993

ASSETS

Cash and interest-bearing deposits	\$300,000

LIABILITIES

Due to lending institutions and others	\$300,000

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH DEPT. OF
 ST. MARTINVILLE, LOUISIANA
 TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions, and Unsettled Balances
 Year Ending June 30, 1957

Unsettled balances at July 1, 1956	\$ 250,285
Collections:	
All moneys loaned	21,557,768
State revenue sharing	987,932
Spending Licenses	285,774
Parish Licenses	277,552
Interest	81,558
Refunds and redemptions	21,558
Tax notices, costs, etc.	12,832
Total collections	<u>22,125,884</u>
Distributions:	
Louisiana Department of Wildlife and Fisheries	121,238
Louisiana Department of Agriculture and Forestry	28,272
Louisiana Tax Commission	5,828
St. Charles Parish Assessor District	182,848
Techov-Vermilion Precinct District	88,870
St. Martin Parish:	
Police Jury	4,485,053
School Fund	2,485,373
Sanitarium	181,888
Hospital Assessor Districts	188,781
Metairie District No. 2	187,888
Metairie District No. 1	288,288
SHRILL	1,791,821
Municipalities	88,888
Public Library	788,284
Clery of Court	8,788
Parish Funds	828,288
Refunds, etc.	<u>18,222</u>
TOTAL DISTRIBUTIONS	<u>18,885,652</u>
Unsettled balances at June 30, 1957	\$ 508,456

The accompanying notes are an integral part of this statement.

BY: MARTIN FABIAN SHERIFF
St. Martin Parish, Louisiana

Notes to Financial Statements

11) Summary of Significant Accounting Policies

As provided by Article V, Section 23 of the Louisiana Constitution of 1904, the sheriff is the exclusive tax collector of the parish and is responsible for the collection and distribution of all various property taxes, parish occupational licenses, state revenue sharing funds, and sporting licenses.

Louisiana Revised Statute 24:512(B) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statements reflect financial activity of the sheriff relating only to his responsibility as an official tax collector. Amounts included in this report are also included in the sheriff's general purpose financial statements.

The accounts of the tax collector are maintained to reflect tax collections imposed by law, distributions pursuant to such law, and uncollected 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.

12) Interest-Bearing Deposits

State law entitles the sheriff to deposit tax collections in a bank specified in the parish where the funds are collected. As June 30, 1997, the sheriff has interest-bearing deposits bank balances totaling \$180,000 representing uncollected tax collections. Deposit balances bank balances as June 30, 1997 of \$185,000 are fully secured through federal deposit insurance.

13) State Revenue Sharing Funds

The revenue sharing funds provided by Act 38 of 1996 were distributed as follows:

Academy-Lafayette Parish District	\$ 37,000
Veche-Terrebonne Parishes District	13,000
St. Martin Parish:	
Police Jury	370,700
School Board	600,000
Sheriff	100,000
Public Library	63,000
Assessor	64,000
Municipalities	63,000
Depositor Funds	112,000
Total	\$867,000

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ST. MARTIN PARISH SHERIFF
ST. MARTINVILLE, Louisiana

Model to Financial Statements (Continued)

04) Specialized Collections

The uncollected cash balance at June 30, 1999 of 1,000,000 consists of \$45,000 in motor vehicle property taxes, \$100,000 in ad valorem taxes, \$10,000 in sporting licenses, \$10,000 in parish licenses, \$10,000 in interest, and \$100 in other collections.

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

REPORT DATE
PERIOD END DATE
AUDITOR'S OFFICE
AUDITOR'S SIGNATURE
AUDITOR'S TITLE

AUDITOR'S SIGNATURE
AUDITOR'S TITLE
AUDITOR'S OFFICE
AUDITOR'S SIGNATURE
AUDITOR'S TITLE

AUDITOR'S SIGNATURE
AUDITOR'S TITLE
AUDITOR'S OFFICE
AUDITOR'S SIGNATURE
AUDITOR'S TITLE

The honorable Charles A. Frazier
St. Martin Parish Sheriff as
Ex-Officio Tax Collector
St. Martinville, Louisiana

We have audited the Tax Collector Fund (Agency Fund) financial statements of the St. Martin Parish Sheriff as of and for the year ended June 30, 1991, and have issued our report thereon dated November 28, 1991. Our report states that the statement of assets and liabilities and the statement of collections, distributions, and unencumbered balances have been prepared on the cash basis of accounting which is a comprehensive basis of accounting with the generally accepted accounting principles.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

CONCLUSIONS

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

Noncompliance with Louisiana Fiscal Agency and Cash Reporting Law

Finding:

The St. Martin Parish Sheriff did not comply with Louisiana Revised Statute, LRS-47:15-1270. This statute states that the amount of funds on deposit with financial institutions must, at all times, be one hundred percent secured. The Sheriff had inadequate security at one financial institution at December 31, 1990 in the approximate amount of \$200,000.

AUDITOR'S SIGNATURE
AUDITOR'S TITLE
AUDITOR'S OFFICE
AUDITOR'S SIGNATURE
AUDITOR'S TITLE

Recommendation:

The Sheriff should have procedures in place that ensure that deposits are adequately secured at all times.

Response:

The Sheriff intends to ensure that deposits are adequately secured in the future.

Internal Control over Financial Reporting

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

Inadequate Segregation of Accounting Functions

Finding:

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

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described above is a material weakness. We also noted another matter involving the internal control over financial reporting that we have reported to management of the St. Martin Parish Sheriff in a separate letter dated November 24, 2009.

This report is prepared for the information of management. However, the report in a matter of public record and its distribution is not limited.

Kalder, Champagne, Slavin & Rainey, S.S.C.

CERTIFIED PUBLIC ACCOUNTANTS

Metairie Bridge, Louisiana
November 20, 1997