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**INDEPENDENT AUDITOR'S REPORT**

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The Honorable Willy J. Martin, Jr.  
St. James Parish Sheriff as  
ex-officio tax collector  
Covington, Louisiana

We have audited the accompanying financial statement of the tax collector fund (agency fund) of the St. James Parish Sheriff for the year ended June 30, 1997 as listed in the table of contents. This financial statement is the responsibility of the St. James Parish Sheriff as ex-officio tax collector. Our responsibility is to express an opinion on this financial statement 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 financial statement presents information only on the tax collector fund (agency fund). Further, the accompanying statement of collections, distributions, and unapplied balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions, and unapplied balances of the tax collector fund of the St. James Parish Sheriff for the year ended June 30, 1997, on the basis of accounting described in Note 1.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
CERTIFIED PUBLIC ACCOUNTANTS

In accordance with Government Auditing Standards, we have also issued a report dated September 12, 1997 on our consideration of the Tax Collector Fund of the St. James Parish Sheriff's internal control structure and its compliance with laws and regulations.

*Keller, Champagne, Slaven & Rainey, LLC*  
Certified Public Accountants

Lafayette, Louisiana  
September 12, 1997

**FINANCIAL STATEMENT**

ST. JAMES PARISH SHERIFF  
 Gretna, Louisiana  
 Tax Collector Agency Fund

Statement of Collections, Distributions, and Unsettled Balances  
 Year Ended June 30, 1987

Unsettled balances, July 1, 1986	\$ 27,268
Collections:	
Ad Valorem taxes	28,911,158
Payments in lieu of taxes	1,493,815
State revenue sharing	487,134
SPORTING LICENSES	34,787
1987 Motor Vehicle property tax collected on -	3,383
Delinquent taxes	5,378
Taxes paid under protest	441
Time deposit	13,187
Refunds and redemptions	18,428
Tax collections, etc.	3,158
Louisiana Tax Commission	2,762
Total collections	<u>38,943,383</u>
Total	<u>39,214,851</u>
Distributions:	
Louisiana Department of Agriculture	6,576
Louisiana Department of Treasury	788,500
Louisiana Department of Wildlife and Fisheries	28,874
Louisiana Tax Commission	32,478
St. James Parish -	
Council	8,854,151
School Board	5,830,549
Clerk of Court	1,813
Sheriff	2,428,873
Assessor	270,893
Municipalities	528,813
Refunds and redemptions:	
Penalty Funds	11,824
Advertising costs	118,438
Total distributions	<u>20,543,895</u>
Unsettled balances, June 30, 1987, due to taxing bodies and others	\$ 12,662

The accompanying notes are an integral part of this statement.

**ST. JAMES PARISH SHERIFF**  
**CONCORD, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENT**

**(1) Summary of Significant Accounting Policies**

As provided by Article V, Section 17 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 and sporting licenses.

Louisiana Revised Statute 24:217(B) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying financial statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included in the Sheriff's annual general purpose financial statements.

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

**(2) Interest-Bearing Deposits**

State law authorizes the Sheriff to deposit tax collections in a bank located in the parish where the funds are collected. At June 30, 1991, the Sheriff has Interest-Bearing Deposits totaling \$22,900 (bank balances). These deposit balances of \$22,900 (bank balances), representing uncollected tax collections, are fully insured through Federal deposit insurance.

**(3) State Revenue Sharing Funds**

The revenue sharing funds received during the year were distributed as follows:

Louisiana Department of Treasury	\$ 24,125
St. James Parish:	
Council	251,000
School Board	24,261
Sheriff -	
Law Enforcement District	27,800
Commission	20,000
Municipalities	5,000
Political Funds	12,000
Total	280,061
	\$304,186

ST. JOHN BAPTIST PARISH  
Covington, Louisiana  
Notes to Financial Statements (Continued)

40 TREASURY FUNDS UNDER PROTECT

The unvested balances on June 30, 1997, include \$20,000 of assets paid under protect and interest earned to date on the investment of these funds. These funds are held pending resolution of the protest.

#### INTERNAL CONTROL AND COMPLIANCE

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

The Honorable Willy J. Martin, Jr.  
St. James Parish Sheriff as  
Ex-Officio Tax Collector  
Coverson, Louisiana

We have audited the financial statements of The Tax Collector Fund (agency fund) of the St. James Parish Sheriff for the year ended June 30, 2007, and have issued our report thereon dated September 13, 2007. 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 Fund's financial statements is free of material misstatement, we performed tests of the compliance with certain provisions of laws and regulations, 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 are required to be reported under GOVERNMENT AUDITING STANDARDS.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. James Parish Sheriff'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 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 its 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. James Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

MEMBER  
FIDELITY & BOND  
CORPORATION

INTERNAL CONTROL 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 non-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. One 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.

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

*Keller, Champagne, Stone & Rainey, LLC*  
CERTIFIED PUBLIC ACCOUNTANTS

Lafayette, Louisiana  
September 12, 2017