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**TEXAS PARISH TAX COLLECTOR**  
St. Joseph, Louisiana  
**FINANCIAL STATEMENTS AND AUDITOR'S REPORTS**

June 30, 1968

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

Release Date: **JUN 13 1968**

**Wagonpeck & Associates (APAC)**  
Certified Public Accountants  
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TEXAS PARISH TAX COLLECTOR  
St. Joseph, Louisiana

FINANCIAL STATEMENTS AND AUDITOR'S REPORTS

June 30, 1998

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# WAGUESPACK & ASSOCIATES

(A Professional Accounting Corporation)

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITORS' REPORT

Honorable Jeff Hise  
Treasurer Parish Sheriff and  
Ex-Officio Tax Collector  
St. Joseph, Louisiana

We have audited the accompanying financial statements of Tax Collector Agency Fund of Tensas Parish Sheriff as of and for the year ended June 30, 1998, as listed in the table of contents. These financial statements are the responsibility of the Tensas 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Louisiana Governmental Audit Guide, issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. 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 in note A, the Tensas Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Tensas Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Further, the accompanying financial statements have been prepared on the basis of such 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 the assets and liabilities arising from such transactions of Tax Collector Agency Fund of Tensas Parish Sheriff as of June 30, 1998, and the collections and disbursements for the year then ended, on the basis of accounting as described in note A.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 2, 1998 on our consideration of the Tax Collector Agency Fund of Tensas Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts and grants.

*Waguespack & Associates (Attc)*

Belle Meade, Louisiana

September 2, 1998

TEXAS PARISH TAX COLLECTOR  
St. Joseph, Louisiana

STATEMENT OF ASSETS AND LIABILITIES (AGENCY FUNDS)  
June 30, 1998

ASSETS

|                           |           |
|---------------------------|-----------|
| Cash and cash equivalents | \$ 21,238 |
| Total Assets              | \$ 21,238 |

LIABILITIES AND FUND EQUITY

|                                 |           |
|---------------------------------|-----------|
| Liabilities:                    |           |
| Due to taxing bodies and others | \$ 21,238 |
| Total Liabilities               | \$ 21,238 |

The accompanying notes are an integral part of this statement.

**TENNESSEE PARISH TAX COLLECTOR**  
**St. Joseph, Louisiana**

**STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND  
 UNSETTLED BALANCES (AGENCY FUND)**  
**For the Year Ended June 30, 1998**

|   |                         |
|---|-------------------------|
| <b>UNSETTLED BALANCES AT JUNE 30, 1997,<br/>DUE TO TAXING BODIES AND OTHERS</b> | <b>\$ 4,280</b>         |
| <b>COLLECTIONS</b>  |                         |
| Ad Valorem taxes  | 2,293,342               |
| Ad Valorem taxes paid under protest   | 1,090                   |
| Angling, hunting, and trapping licenses   | 58,384                  |
| Interest on:  |                         |
| Delinquent taxes  | 2,933                   |
| MOW accounts  | 7,464                   |
| State revenue sharing   | <u>188,322</u>          |
| <b>Total Collections</b>  | <b><u>2,893,535</u></b> |
| <b>Total</b>  | <b><u>2,897,815</u></b> |
| <br>  |                         |
| <b>DISTRIBUTIONS:</b>   |                         |
| <b>Texas Parishes</b>   |                         |
| Assessor  | 188,900                 |
| Drainage Districts  | 85,700                  |
| Police Jury   | 705,600                 |
| School Board  | 611,900                 |
| Shelf#1   | 568,888                 |
| <b>Fifth Louisiana Levee District</b>   | <b>87,662</b>           |
| <b>Louisiana Forestry Commission</b>  | <b>5,845</b>            |
| <b>Louisiana Department of Wildlife and Fisheries</b>                           | <b>17,538</b>           |
| <b>Louisiana Tax Commission</b>   | <b>1,898</b>            |
| <b>Prison Fund</b>  | <b>81,325</b>           |
| <b>Refunds and redemptions</b>  | <b><u>3,325</u></b>     |
| <b>Total distributions</b>  | <b><u>2,576,951</u></b> |
| <br>  |                         |
| <b>UNSETTLED BALANCES AT JUNE 30, 1998,<br/>DUE TO TAXING BODIES AND OTHERS</b> | <b>\$ 31,236</b>        |

The accompanying notes are an integral part of this statement.

**TENNESSEE PARISH TAX COLLECTOR**  
**St. Joseph, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 1988**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNT 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 all valuations property taxes, state revenue sharing funds, refuge revenue sharing, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the sheriff related 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.

Cash and cash equivalents consist of cash in interest bearing bank demand deposits. State law authorizes the sheriff to deposit tax collections in a bank designated in the parish where the funds are collected. At June 30, 1988, the sheriff has \$21,250 (bank balances) on deposit with a local financial institution in interest bearing demand accounts. These cash balances, representing uncollected tax and license collections, and interest earned are fully secured through federal deposit insurance.

**NOTE B - REVENUE SHARING FUNDS**

The revenue and access revenue sharing funds provided by Act 38 of 1985 were distributed as follows:

|                              |            |
|------------------------------|------------|
| For Louisiana Lower District | \$ 13,736  |
| Texas Parish:                |            |
| Assessor                     | 17,185     |
| Judicial Districts           | 11,268     |
| Police Jury                  | 24,258     |
| School Board                 | 33,283     |
| Sheriff                      | 31,539     |
| Various political funds      | 3,815      |
|                              | _____      |
| Total                        | \$ 149,324 |

TEXAS PARISH TAX COLLECTOR

St. Joseph, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

June 30, 1998

**NOTE C - REFUGE REVENUE SHARING**

The Texas Parish Tax Collector collected the Refuge Revenue Sharing monies subsequent to June 30, 1998. Since the accompanying financial statements are accounted for on the cash basis, as described in note A, there is no receivable recognized for the subsequent collection of refuge revenue funds.

**NOTE D - LIABILITIES TO TAXING BODIES AND OTHERS**

Liabilities to taxing bodies and others as of June 30, 1998 consisted of the following:

|  |                  |
|--|------------------|
| 1994 Ad Valorem taxes paid under protest   | \$ 1,197         |
| 1995 Ad Valorem taxes paid under protest   | 1,090            |
| 1996 Ad Valorem taxes paid under protest   | 1,211            |
| 1997 Ad Valorem taxes paid under protest   | 1,000            |
| Undistributed Wildlife and Fisheries Income  | 15,389           |
| Undistributed contributions on Wildlife and<br>Fisheries Income                        | 2,354            |
| Undistributed interest earned on taxes paid<br>under protest                           | 244              |
| Undistributed interest earned on NOW account<br>for current Ad Valorem taxes collected | <u>50</u>        |
| Total  | <u>\$ 21,236</u> |

**NOTE E - AD VALOREM TAXES PAID UNDER PROTEST**

Included in the unserted balances due to taxing bodies and others is \$3,194 of Ad Valorem taxes paid under protest, plus interest earned to date on the investment of those funds, totaling \$344. These funds are held pending resolution of the protest.

**INDEPENDENT AUDITOR'S REPORT AND OTHER SCHEDULES  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

**TENNESSEE PARISH TAX COLLECTOR**  
**St. Joseph, Louisiana**

Schedule 3

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**June 30, 1998**

**A. Summary of Audit Results**

- The auditor's report expresses an unqualified opinion on the general-purpose financial statements of the Tennessee Parish Tax Collector.
- The reportable condition in internal control disclosed during the audit of the general purpose financial statements is reported in the 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 condition is reported as a material weakness. (See 98-1 in Part B of this Schedule)
- The results of our tests disclosed no instances of noncompliance material to the general purpose financial statements which were required to be reported in the Report On Compliance And Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards.

**B. Findings – Financial Statement Audit**

**98-1 SEGREGATION OF DUTIES**

Due to the size of the Tennessee Parish Tax Collector administrative and accounting staff, there is an insufficient segregation of duties to have an effective internal control.

Since the costs of an internal control system should not outweigh the benefits derived there it, we can only recommend that the tax collector's office consider and analyze the costs versus the benefits associated with hiring additional administrative/accounting personnel.

Management of the Tax Collector's office reviews with the finding. Management has hired additional accounting personnel, but due to budget and staff limitations, additional personnel needed to have a complete segregation of duties can not be accomplished at this time.

TEXAS PARISH TAX COLLECTOR  
St. Joseph, Louisiana

Schedule 4

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
June 30, 1998

COMPLIANCE FINDINGS FOR FISCAL YEAR ENDED JUNE 30, 1997

None were noted in prior year's audit.

INTERNAL CONTROL FINDINGS FOR FISCAL YEAR ENDED JUNE 30, 1997

**90-1 SEGREGATION OF DUTIES**

**Condition:** Due to the size of the Texas Parish Tax Collector's administrative and accounting staff, there is an insufficient segregation of duties to have an effective internal control.

**Current Status:** This finding still applies and is noted in the current audit for the year ending June 30, 1998. (See current finding noted as 90-2). Due to budget and staff limitations, management indicates that no action can be taken at this time.

Jeff Brink  
Sheriff and Tax Collector



2024-2025 Fiscal Year  
174-000-0001 St. Joseph  
Tel: 714-227-0100 ext. 200

## Tensas Parish Sheriff's Department

P.O. Box 100  
St. Joseph, Louisiana 71088

Corrective Action Plan for  
Current Year Audit Findings  
For the Year Ended June 30, 2024

| Ref No. | Description of Finding | Corrective Action Planned                                      | Name(s) of Contact Person(s)   | Anticipated Completion Date |
|---------|------------------------|--|--------------------------------|-----------------------------|
| 90-1    | Segregation of Duties  | Not feasible at this time due to staff and budget limitations. | Jeff Brink<br>Treasurer Finley | N/A                         |

The above corrective action plan addresses the auditor's current year findings. If you need additional information concerning the corrective action plan, please feel free to contact us.

  
Jeff Brink

  
Treasurer Finley, Chief Civil Deputy

# WAGUESPACK & ASSOCIATES

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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

Honorable Jeff Irim  
Texas Parish Sheriff and  
Ex-Officio Tax Collector  
St. Joseph, Louisiana

We have audited the financial statements of Tax Collector Agency Fund of Texas Parish Sheriff, as of and for the year ended June 30, 1998, and have issued our report thereon dated September 2, 1998. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and Louisiana Governmental Audit Guide, issued by the Louisiana Legislative Auditor and Louisiana Society of Certified Public Accountants.

### Compliance

As part of obtaining reasonable assurance about whether Tax Collector Agency Fund of Texas 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 are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Tax Collector Agency Fund of Texas 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 certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. 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 Collector Agency Fund of Texas parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 90-1.

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 re-examination 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, we consider the reportable condition 90-1 to be material weaknesses.

This report is intended for the information of the management of the Texas Parish Sheriff, Legislative Auditors, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Waggoner & Associates (AASC)*

Bellaire, Louisiana

September 7, 1998