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**AVOYELLES PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)**
Marksville, Louisiana

Financial Report
Year Ended June 30, 1999

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 1-19-00.

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INDEPENDENT AUDITORS' REPORT

The Honorable Bill Belt
Avoyelles Parish Sheriff as
Ex-Officio Tax Collector
Marksville, Louisiana

We have audited the accompanying statement of the collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Avoyelles Parish Sheriff for the year ended June 30, 1999 as listed in the table of contents. This financial statement is the responsibility of the Avoyelles 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 discussed in Note 1, the accompanying financial statement of collections, distributions, and unsettled balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. Further, the accompanying statement presents only the Tax Collector Fund (agency fund) and is not intended to present fairly the financial position and results of operations of the Avoyelles Parish Sheriff, in conformity with generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions, and unsettled balances of the Tax Collector Fund of the Avoyelles Parish Sheriff for the year ended June 30, 1999, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated December 20, 1999 on our consideration of the Avoyelles Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

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

Lafayette, Louisiana
December 20, 1999

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENT

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 Tax Collector Agency Fund

Statement of Collections, Distributions, and Unsettled Balances
 Year Ended June 30, 1999

Unsettled balances, July 1, 1998	<u>\$ 340,398</u>
Collections:	
Ad valorem taxes	3,771,515
Advance taxes	719
Angling, hunting, and trapping licenses	188,604
Interest on -	
Interest-bearing deposits	10,764
Delinquent taxes	6,819
Taxes paid under protest held in escrow	14,553
Advance taxes	174
Parish licenses	101,223
State revenue sharing	885,679
Redemptions	16,939
Tax notices, etc.	10,083
Total collections	<u>5,007,072</u>
Total	<u>5,347,470</u>
Distributions:	
Avoyelles Parish -	
Police Jury	1,145,801
School Board	1,593,122
Assessor	418,116
Sheriff	535,936
Hospital Service District No. 1	64,318
Southwest Avoyelles Water District	11,045
Ward I Fire District	19,447
Fire Protection District No. 2	302,297
Gravity Drainage District	15,871
Red River Waterway District Treasurer	207,497
Levee District Treasurer	164,926
Louisiana Forestry Commission	12,053
Louisiana Department of Wildlife and Fisheries	140,281
Louisiana Tax Commission	1,876
Advance taxes	591
Pensions funds	112,274
Redemptions	16,411
Refunds	24,184
Total Distributions	<u>4,786,046</u>
Unsettled balances at June 30, 1999	<u>\$ 561,424</u>

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 Notes to Financial Statement

(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 and sporting licenses.

Louisiana Revised Statute 24:517(D) 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 unsettled 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 domiciled in the parish where the funds are collected. At June 30, 1999, the Sheriff has interest-bearing deposits (book balances) totaling \$561,424 representing unsettled collections. Deposit balances (bank balances) at June 30, 1999 of \$561,843 are fully secured through federal deposit insurance and securities pledged by the bank.

(3) State Revenue Sharing Funds

The revenue sharing funds received during the year were allocated among the taxing bodies as follows:

Avoyelles Parish:	
Police Jury	\$ 241,614
School Board	235,122
Sheriff	116,128
Tax Assessor	101,052
Hospital Service District No. 1	10,311
Red River, Atchafalaya, and Bayou Bouef Levee District	33,324
Red River Waterway District	51,528
Fire District No. 2	78,087
Louisiana Forestry Commission	909
Pensions funds	15,290
Funds to be distributed	<u>2,314</u>
 Total	 <u>\$ 885,679</u>

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 Notes to Financial Statement (Continued)

(4) Unsettled Balances

The unsettled balances at June 30, 1999 consist of the following:

Taxes, Costs and Interest Paid -

1998 Taxes, costs and interest paid but not yet remitted. \$ 9,238

Taxes, Costs and Interest Paid Under Protest -

\$449,406 of taxes, costs and interest paid under protest and interest earned to date of \$43,808 on the investment of these funds. These funds are held pending resolution of the protest. 493,214

State Revenue Sharing --

1998 State Revenue Sharing received but not yet remitted. 2,314

Angling, Hunting, and Trapping Licenses

1998 angling, hunting, and trapping licenses paid but not yet remitted. 1,514

Taxes Paid in Advance -

\$2,875 of taxes for 1999 which were paid in advance and interest earned to date of \$1,337 on the investment of these funds.

Payment in Lieu of Taxes -

\$41,108 payments in lieu of taxes collected. 41,108

Parish Licenses -

1998 and 1999 parish license fees collected but not yet remitted. 8,414

Interest --

Interest earned to date on the investment of taxes. 1,410

Total unsettled balances, June 30, 1999 \$ 561,424

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER INFORMATION**

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

The Honorable Bill Belt
Avoyelles Parish Sheriff as
Ex-Officio Tax Collector
Marksville, Louisiana

We have audited the statement of collections, distributions, and unsettled balances of the Avoyelles Parish Sheriff's Tax Collector Fund (agency fund) as of and for the year ended June 30, 1999, and have issued our report thereon dated December 20, 1999. In our report, our opinion states the statement of collections, distributions, and unsettled balances of the Tax Collector Fund of the Avoyelles Parish Sheriff for the year ended June 30, 1999 has been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Avoyelles Parish Sheriff's financial statements are free of material misstatement, we performed tests of its 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 Avoyelles 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 Avoyelles Parish Sheriff's ability to record, process, summarize and report financial data assertions of management in the financial statements. The reportable condition is described on the Schedule of Findings and Questioned Costs as item 99-1.

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 consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, the reportable condition described above is considered to be a material weakness.

This report is intended for the information of the Avoyelles Parish Sheriff. However, this report is a mater of public record and its distribution is not limited.

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

Lafayette, Louisiana
December 20, 1999

**AVOYELLES PARISH SHERIFF
Marksville, Louisiana**

**Schedule of Findings and Questioned Costs
Year Ended June 30, 1999**

99-1 Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Prior Year Audit Finding
Year Ended June 30, 1999

During the audit of the statement of the collections, distributions, and unsettled balances of the Tax Collector Fund for the year ended June 30, 1998 , one internal control finding was noted. The following indicates the June 30, 1998 finding and the status as of June 30, 1999.

<u>Finding</u>	<u>Status at June 30, 1999</u>
<u>Section I: Internal Control and Compliance Material to the Financial Statements</u>	
98-1 The Sheriff did not have adequate segregation of functions within the accounting system.	This finding is again mentioned as 99-1 on the Corrective Action Plan.

Section II: Internal Control and Compliance Material to Federal Awards

Not applicable

Section III: Management Letter

There were no management letter comments issued with the June 30, 1998 report.

**AVOYELLES PARISH SHERIFF
Marksville, Louisiana**

**Management's Corrective Action Plan
Year Ended June 30, 1999**

- 99-1 Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.