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**CATAHOULA PARISH SHERIFF
(AS EX-OFFICIO TAX COLLECTOR)**

Harrisonburg, Louisiana

Financial Statements and

Auditor's Reports

For the 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 DEC 08 1999

CATAHOULA PARISH TAX COLLECTOR
Jena, Louisiana

Financial Statement and Auditor's Report
For the Period Ending
June 30, 1999

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT

Honorable Ronnie Book
Catahoula Parish Sheriff and
Ex-Officio Tax Collector
Harrisonburg, Louisiana

I have audited the statements of the Tax Collector Agency Fund of the Catahoula Parish Sheriff for the year ended June 30, 1999 as listed in the table of contents. These financial statements are the responsibility of the management of the Catahoula Parish Sheriff's office. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those 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 Catahoula Parish Sheriff is the ex-officio parish tax collector for the various taxing bodies within Catahoula Parish, and the accompanying financial statements present information only of the activities of the ex-officio parish tax collector. Further, the accompanying financial 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.

I was unable to determine what effect, if any, the year 2000 will have on the Catahoula Parish Tax Collector's computer system or what effect it will have on the Tax Collector's financial condition.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to satisfy myself as to the effects of the year 2000 question as discussed in the preceding paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Catahoula Parish Sheriff at June 30, 1999, and the collections and distributions for the period year then ended, on the basis of accounting as described in Note 1.

My audit was made for the purpose of forming an opinion on the financial statement taken as a whole. The graphs listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statement of the Tax Collector Fund of the Catahoula Parish Sheriff. Such information has been subjected to the auditing procedures applied to the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

John R. Vercher

August 19, 1999

Jena, Louisiana

JOHN R. VERCHER PC

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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 Ronnie Book
Catahoula Parish Sheriff and
Ex-Officio Tax Collector
Harrisonburg, Louisiana

I have audited the financial statements of the Catahoula Parish Tax Collector Fund (agency fund) as of and for the year ended June 30, 1999 and have issued my report thereon dated August 19, 1999. I conducted my 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 Catahoula Parish Tax Collector Fund's 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 Catahoula Parish Tax Collector Fund'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 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 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. 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 Catahoula Parish Sheriff's management and Legislative Auditor's Office. However, this report is a matter of public record and its distribution is not limited.

John R. Vercher

Jena, Louisiana

August 19, 1999

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

CATAHOULA PARISH TAX COLLECTOR
Harrisonburg, Louisiana

Statement of Assets and Liabilities
Arising from Cash Transactions
June 30, 1999

ASSETS

Cash

\$ 325,166

LIABILITIES

Due To Taxing Bodies And Other

\$ 325,166

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH TAX COLLECTOR
Jena, Louisiana

*Statement of Collections, Distributions,
and Unsettled Balances
Ending June 30, 1999*

UNSETTLED BALANCE AT JUNE 30, 1998	<u>\$ 226,278</u>
COLLECTIONS	
Ad Valorem Taxes	\$ 2,319,031
Angling, Hunting and Trapping Licenses	44,471
Interest On:	
Checking	3,983
Escrow	5,590
Delinquent Taxes	4,261
State Revenue Sharing (Note 2)	244,299
Tax Notices, Redemptions, Etc.	7,847
Occupational License	37,736
Other	<u>334</u>
Total Collections	<u>\$ 2,667,552</u>
TOTAL	<u>\$ 2,893,830</u>
DISTRIBUTIONS	
Louisiana Department of Treasury	\$ 31,227
Louisiana Forestry Commission	8,965
Tensas Basin Levee District	67,572
Louisiana Tax Commission	785
Catahoula Parish:	
Police Jury	368,571
School Board	978,943
Sheriff	733,668
Assessor	203,058
Hospital District No. 2	4,251
Enterprise Recreation District	23,771
Larto Recreation District	14,088
Maitland Recreation District	5,681
Fire District No. 1	9,201
Fire District No. 2	37,735
Fire District No. 5	11,296
Pension Funds	67,724
Tax Redemptions, Etc	<u>2,128</u>
Total Distributions	<u>\$ 2,568,664</u>
UNSETTLED BALANCE AT JUNE 30, 1999 DUE TO TAXING BODIES AND OTHERS	<u>\$ 325,166</u>

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH TAX COLLECTOR

Harrisonburg, Louisiana

Notes to the Financial Statement

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. As ex-officio tax collector of the parish, the sheriff is responsible for the collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Louisiana Revised Statute (LSA-R.S.) 24:517 (D) requires the accounts of each parish tax collector to be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff related only to the responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

B. Basis of Accounting

The accounts of the Tax Collector Agency Fund are established to reflect the collections imposed by law, and the distributions pursuant to such law, and unsettled balances due the various tax recipient 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.

C. Cash

State law authorizes the sheriff to deposit tax collections, in interest bearing accounts, with a bank domiciled in the parish where the funds are collected. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law.

(2) REVENUE AND EXCESS REVENUE SHARING

The revenue and excess revenue sharing funds were distributed as follows:

	<u>STATE</u>
Tensas Basin Levee District	\$ 8,540
Louisiana Forestry	324
<i>Catahoula Parish:</i>	
Police Jury	34,727
School Board	68,482
Sheriff	93,722
Assessor	24,275
Enterprise Recreation District	2,398
Maitland Recreation District	726
Larto Recreation District	700
Fire District No. 1	868
Fire District No. 2	1,016
Fire District No. 5	2,061
Hospital District No. 2	558
Pension Funds	5,902
TOTAL	<u>\$ 244,299</u>

CATAHOULA PARISH TAX COLLECTOR

Harrisonburg, Louisiana

Notes to the Financial Statement

(3) CASH AND INVESTMENTS

All cash is held in FDIC secured institutions in checking or interest bearing accounts. The following accounts are currently secured as follows:

Bank Accounts	Bank Balance
Checking Account	\$ 38,275
Escrow (Protest Taxes)	289,074
Total	\$ 327,349
Security Pledges	
FDIC	\$ 183,091
FHLB	600,390
Lake Borgne La. Basin Levee District	99,845
Total	\$ 883,326

(4) TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid is segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds are held pending outcome of the suit. If the taxpayer prevails, the collector refunds the amount due, with interest at the rate of 2 per cent per annum from the date the funds were received by the tax collector. The following is a summary of taxes paid under protest:

Protested Taxes Paid	\$ 276,853
Interest Earned	12,221
Total	\$ 289,074

**CATAHOULA PARISH TAX COLLECTOR
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended June 30, 1999**

I have audited the financial statement of the Catahoula Parish Tax Collector, Harrisonburg, Louisiana, as of and for the year ended June 30, 1999 and have issued my report thereon dated August 19, 1999. I conducted my 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. My audit of the financial statements as of June 30, 1999 resulted in a qualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards (Not - Applicable)

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Type of Opinion On Compliance Unqualified Qualified
For Major Programs Disclaimer Adverse

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

Yes No

c. Identification Of Major Programs:

CFDA Number (s)	Name Of Federal Program (or Cluster)
-----------------	--------------------------------------

Dollar threshold used to distinguish between Type A and Type B Programs: \$

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133? Yes No

**CATAHOULA PARISH TAXX COLLECTOR
HARRISONBURG, LOUISIANA**

***SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)
For the Year Ended June 30, 1999***

Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS

There were no findings required to be reported in accordance with GAGAS.

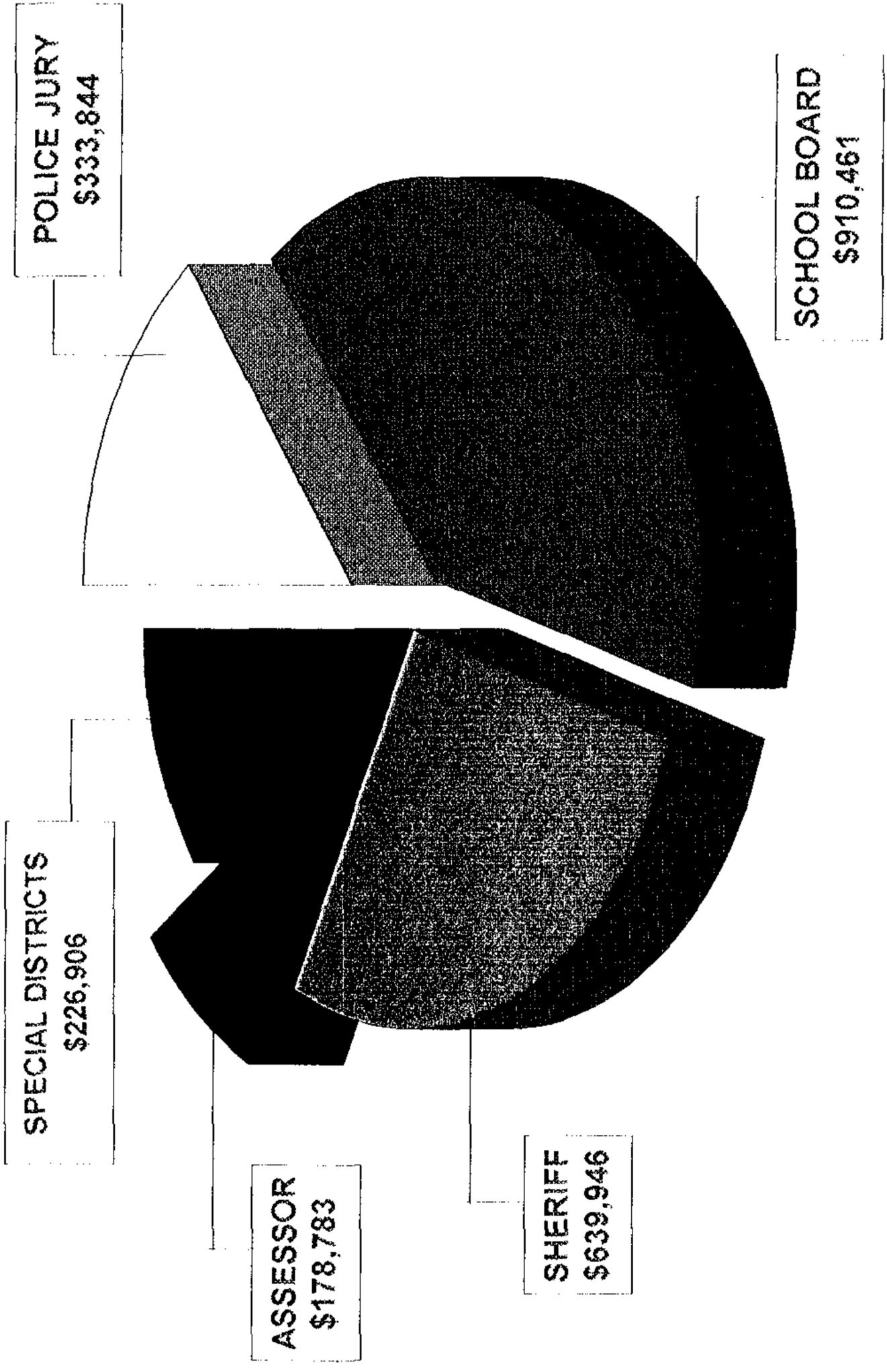
**CATAHOULA PARISH TAX COLLECTOR
HARRISONBURG, LOUISIANA
LASALLE PARISH**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

There were no prior year management letter comments or findings.

GRAPHS

**AD VALOREM TAX, ETC. DISBURSEMENTS
(NOT INCLUDING REVENUE SHARING)**



REVENUE SHARING DISBURSEMENTS

JUNE 30, 1999

SPECIAL DISTRICTS
\$23,093

POLICE JURY
\$34,727

ASSESSOR
\$24,275

SHERIFF
\$93,722

SCHOOL BOARD
\$68,482

