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WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND 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 _____

PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

**WEST BATON ROUGE PARISH SHERIFF
Port Allen, Louisiana**

**General Purpose Financial Statements
with Independent Auditor's Reports
As of and for the Year Ended
June 30, 1999
With Supplemental Information Schedules**

WEST BATON ROUGE PARISH SHERIFF
Port Allen, Louisiana

General Purpose Financial Statements
Independent Auditor's Reports
As of and for the Year Ended June 30, 1999

With Supplemental Information Schedules

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WEST BATON ROUGE PARISH SHERIFF
Port Allen, Louisiana

General Purpose Financial Statements
Independent Auditor's Reports
As of and for the Year Ended June 30, 1999
With Supplemental Information Schedules

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TELEPHONE: 225/928-4865 ♦ FAX: 225/928-4866

December 8, 1999

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying general purpose financial statements of the West Baton Rouge Parish Sheriff, a component unit of the West Baton Rouge Parish Council, as of June 30, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the West Baton Rouge Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the West Baton Rouge Parish Sheriff as of June 30, 1999, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated December 8, 1999, on my consideration of the West Baton Rouge Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the West Baton Rouge Parish Sheriff taken as a whole. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the West Baton Rouge Parish Sheriff.

Honorable Randall J. Andre'
December 8, 1999
Page 2

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general purpose financial statements. Such information, except for the schedule on the year 2000 issue which is marked unaudited, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The year 2000 information on page 27 is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Year 2000 supplementary information. However, I did not audit the information and do not express an opinion on it. In addition, I do not provide assurance that the West Baton Rouge Parish Sheriff's office is or will be year 2000 compliant, that the West Baton Rouge Parish Sheriff's office remediation efforts will be successful in whole or in part, or that parties with which the West Baton Rouge Parish Sheriff's office does business are or will become year 2000 compliant.

A handwritten signature in black ink, appearing to read "Phil J. Graham". The signature is written in a cursive style with a large, stylized initial "P".

West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Combined Balance Sheet
All Fund Types and Account Groups
For the Year Ended June 30, 1999

	<u>GOVERNMENTAL FUNDS</u>		<u>FIDUCIARY FUNDS</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>AGENCY FUNDS</u>
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$ 2,877,312	\$ 275,556	\$ 492,656
Receivables	118,407	201,064	
Due from other funds	43,655	106,534	
Other	395		
Land, building, and equipment			
Amount to be provided for retirement of long-term debt			
TOTAL ASSETS AND OTHER DEBITS	<u>\$3,039,769</u>	<u>\$ 583,154</u>	<u>\$ 492,656</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	18,645	53,597	
Due to other funds		13,200	136,989
Other	10,818	320	
Due to taxing bodies and others			355,667
Certificate of indebtedness			
Total Liabilities	<u>29,463</u>	<u>67,117</u>	<u>492,656</u>
Fund Equity:			
Investment in general fixed assets			
Fund balance-unreserved-non-designated	<u>3,010,306</u>	<u>516,037</u>	<u>0</u>
Total Fund Equity	<u>3,010,306</u>	<u>516,037</u>	<u>0</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>\$3,039,769</u>	<u>\$ 583,154</u>	<u>\$ 492,656</u>

See accompanying notes and Independent Auditor's Report .

<u>ACCOUNT GROUPS</u>		<u>TOTAL MEMORANDUM ONLY</u>
<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM DEBT</u>	
		\$3,645,524
		319,471
		150,189
		395
\$3,504,136		3,504,136
	<u>300,000</u>	<u>300,000</u>
<u>\$3,504,136</u>	<u>300,000</u>	<u>7,919,715</u>
		72,242
		150,189
		11,138
		355,667
	<u>300,000</u>	<u>300,000</u>
<u>0</u>	<u>300,000</u>	<u>889,236</u>
3,504,136		3,504,136
<u>0</u>	<u>0</u>	<u>3,526,343</u>
<u>3,504,136</u>	<u>0</u>	<u>7,030,479</u>
<u>\$3,504,136</u>	<u>\$ 300,000</u>	<u>\$7,919,715</u>

West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Governmental Funds
Statement of Revenues, Expenditures,
and Changes in Fund Balances-Budget
(GAAP Basis) and Actual-General Fund
and Special Revenue Fund
For the Year Ended June 30, 1999

	<u>GENERAL FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Ad Valorem taxes	\$ 2,446,500	\$ 2,454,384	\$ 7,884
Intergovernmental revenues:			
Federal grants	133,065	135,850	2,785
State grants:			
State revenue sharing (net)	50,388	50,388	0
State supplemental pay	201,916	201,917	1
Drug abuse resistance education	25,367	25,367	0
Operation cleanup	36,000	36,000	0
Local grant:			
West Baton Rouge Parish Council	1,896,000	1,899,301	3,301
Fees, charges and commission for services:			
Commission on state revenue sharing	70,962	70,961	(1)
Civil and criminal fees	499,320	552,265	52,945
Court attendance	2,700	2,850	150
Feeding and keeping prisoners			
Court costs	21,500	23,295	1,795
Use of money and property-interest	110,000	118,075	8,075
Sale of merchandise			
Miscellaneous	13,000	12,576	(424)
Total revenues	<u>\$5,506,718</u>	<u>\$5,583,229</u>	<u>\$ 76,511</u>

See accompanying notes and Independent Auditor's Report.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 58,051	\$ 58,051	\$ 0
947,016	924,567	(22,449)
957,000	961,045	4,045
7,440	8,191	751
335,000	330,727	(4,273)
<u>\$2,304,507</u>	<u>\$2,282,581</u>	<u>\$ (21,926)</u>

West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Statement of Revenues, Expenditures,
and Changes in Fund Balances-Budget
(GAAP Basis) and Actual-General Fund
and Special Revenue Fund
For the Year Ended June 30, 1999

	<u>GENERAL FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>EXPENDITURES</u>			
Public safety:			
Personal services and related benefits	\$4,407,541	\$4,387,771	\$ 19,770
Operating services	521,133	508,788	12,345
Materials and supplies	200,142	204,044	(3,902)
Travel and training	26,057	28,876	(2,819)
Capital outlay	226,700	224,301	2,399
Debit services:			
principal			
interest			
Purchase of merchandise for resale			
Total expenditures	<u>5,381,573</u>	<u>5,353,780</u>	<u>27,793</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>125,145</u>	<u>229,449</u>	<u>104,304</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Sale of assets	6,785	6,785	0
Loss or damaged assets	12,500	13,372	872
Operating transfer	513,756	513,756	0
Total other financing sources	<u>533,041</u>	<u>533,913</u>	<u>872</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES	<u>658,186</u>	<u>763,362</u>	<u>105,176</u>
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>2,246,944</u>	<u>2,246,944</u>	<u>0</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$2,905,130</u>	<u>\$3,010,306</u>	<u>\$105,176</u>

See accompanying notes and Independent Auditor's Report.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 635,795	\$ 642,960	\$ (7,165)
310,006	389,446	(79,440)
86,553	48,912	37,639
1,000	796	204
173,911	190,017	(16,106)
140,000	140,000	0
19,268	19,268	0
<u>244,000</u>	<u>231,835</u>	<u>12,165</u>
<u>1,610,533</u>	<u>1,663,236</u>	<u>(52,703)</u>
<u>693,974</u>	<u>619,345</u>	<u>(74,629)</u>
4,100	4,087	(13)
<u>(513,756)</u>	<u>(513,756)</u>	<u>0</u>
<u>(509,656)</u>	<u>(509,669)</u>	<u>(13)</u>
<u>184,318</u>	<u>109,676</u>	<u>(74,642)</u>
<u>406,361</u>	<u>406,361</u>	<u>0</u>
<u>\$ 590,679</u>	<u>\$ 516,037</u>	<u>\$ (74,642)</u>

West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Special Revenue Funds
Combining Balance Sheet
For the Year Ended June 30, 1999

	<u>RIVER WEST DRUG TASK FORCE</u>	<u>PRISONER'S WELFARE</u>	<u>WORK RELEASE</u>	<u>TOTAL</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 20,300	\$ 32,891	\$ 222,365	\$ 275,556
Accounts receivable	18,546		182,518	201,064
Due from inmates	<u> </u>	<u>13,274</u>	<u>93,260</u>	<u>106,534</u>
TOTAL ASSETS	<u>38,846</u>	<u>46,165</u>	<u>498,143</u>	<u>583,154</u>
<u>LIABILITIES</u>				
Accounts payable	5,390	10,262	37,945	53,597
Due to General Fund	13,200			13,200
Due to others	<u>320</u>	<u> </u>	<u> </u>	<u>320</u>
TOTAL LIABILITIES	<u>18,910</u>	<u>10,262</u>	<u>37,945</u>	<u>67,117</u>
Fund Balance	<u>19,936</u>	<u>35,903</u>	<u>460,198</u>	<u>516,037</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 38,846</u>	<u>\$ 46,165</u>	<u>\$ 498,143</u>	<u>\$ 583,154</u>

See accompanying notes and Independent Auditor's Report.

West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Special Revenue Funds
Combining Statement of Revenues,
Expenditures and Changes in
Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended June 30, 1999

	<u>RIVER WEST DRUG TASK FORCE</u>		
			VARIANCE FAVORABLE (UNFAVORABLE)
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental revenue:			
Federal grants	\$ 58,051	\$ 58,051	\$ 0
Civil and criminal fees	7,452	8,606	1,154
Feeding and keeping prisoners			
Use of money and property-interest	440	514	74
Sale of merchandise			
Total revenues	<u>65,943</u>	<u>67,171</u>	<u>1,228</u>
<u>EXPENDITURES</u>			
Personal services and related benefits			
Operating services	18,253	22,023	(3,770)
Materials and supplies	1,498	618	880
Travel & training			
Debt service principal			
Debt service interest			
Capital outlay	8,711	8,929	(218)
Purchase of merchandise for resale			
Total expenditures	<u>28,462</u>	<u>31,570</u>	<u>(3,108)</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>37,481</u>	<u>35,601</u>	<u>(1,880)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Sale of assets			
Operating transfers	(33,756)	(33,756)	0
Total other financing sources	(33,756)	(33,756)	0
<u>EXCESS OF REVENUE AND OTHER SERVICES SOURCE (DEFICIENCY) OVER EXPENDITURES</u>	<u>3,725</u>	<u>1,845</u>	<u>(1,880)</u>
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>18,091</u>	<u>18,091</u>	<u>0</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 21,816</u>	<u>\$ 19,936</u>	<u>\$ (1,880)</u>

See accompanying notes and Independent Auditor's Report.

<u>PRISONER WELFARE</u>			<u>WORK RELEASE</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
5,958	5,419	(539)	\$ 933,606	\$ 910,542	\$ (23,064)
			957,000	961,045	4,045
			7,000	7,677	677
<u>185,000</u>	<u>180,005</u>	<u>(4,995)</u>	<u>150,000</u>	<u>150,722</u>	<u>722</u>
<u>190,958</u>	<u>185,424</u>	<u>(5,534)</u>	<u>2,047,606</u>	<u>2,029,986</u>	<u>(17,620)</u>
			635,795	642,960	(7,165)
23,080	22,774	306	268,673	344,649	(75,976)
6,200	5,950	250	78,855	42,345	36,510
			1,000	796	204
			140,000	140,000	0
			19,268	19,268	0
15,000	28,044	(13,044)	150,200	153,044	(2,844)
<u>133,000</u>	<u>129,157</u>	<u>3,843</u>	<u>111,000</u>	<u>102,678</u>	<u>8,322</u>
<u>177,280</u>	<u>185,925</u>	<u>(8,645)</u>	<u>1,404,791</u>	<u>1,445,740</u>	<u>(40,949)</u>
<u>13,678</u>	<u>(501)</u>	<u>(14,179)</u>	<u>642,815</u>	<u>584,246</u>	<u>(58,569)</u>
			4,100	4,087	(13)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(480,000)</u>	<u>(480,000)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(475,900)</u>	<u>(475,913)</u>	<u>(13)</u>
<u>13,678</u>	<u>(501)</u>	<u>(14,179)</u>	<u>166,915</u>	<u>108,333</u>	<u>(58,582)</u>
<u>36,404</u>	<u>36,404</u>	<u>0</u>	<u>351,865</u>	<u>351,865</u>	<u>0</u>
<u>\$ 50,082</u>	<u>\$ 35,903</u>	<u>\$ (14,179)</u>	<u>\$ 518,780</u>	<u>\$ 460,198</u>	<u>\$ (58,582)</u>

Special Revenue Funds
Combining Statement of Revenues,
Expenditures and Changes in
Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended June 30, 1999

Statement D (Concluded)

	<u>TOTALS</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental revenue:			
Federal Grants	\$ 58,051	\$ 58,051	\$ 0
Civil and criminal fees	947,016	924,567	(22,449)
Feeding and keeping prisoners	957,000	961,045	4,045
Use of money and property-interest	7,440	8,191	751
Sale of merchandise	<u>335,000</u>	<u>330,727</u>	<u>(4,273)</u>
Total revenues	<u>2,304,507</u>	<u>2,282,581</u>	<u>(21,926)</u>
<u>EXPENDITURES</u>			
Personal services and related benefits	635,795	642,960	(7,165)
Operating services	310,006	389,446	(79,440)
Materials and supplies	86,553	48,913	37,640
Travel & training	1,000	796	204
Debt service principal	140,000	140,000	0
Debt service interest	19,268	19,268	0
Capital outlay	173,911	190,017	(16,106)
Purchase of merchandise for resale	<u>244,000</u>	<u>231,835</u>	<u>12,165</u>
Total expenditures	<u>1,610,533</u>	<u>1,663,235</u>	<u>(52,702)</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>693,974</u>	<u>619,346</u>	<u>(74,628)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Sale of assets	4,100	4,087	(13)
Operating transfers	<u>(513,756)</u>	<u>(513,756)</u>	<u>0</u>
Total other financing sources	<u>(509,656)</u>	<u>(509,669)</u>	<u>(13)</u>
<u>EXCESS OF REVENUE AND OTHER SOURCE (DEFICIENCY) OVER EXPENDITURES</u>	<u>184,318</u>	<u>109,677</u>	<u>(74,641)</u>
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>406,360</u>	<u>406,360</u>	<u>0</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 590,678</u>	<u>\$ 516,037</u>	<u>\$ (74,641)</u>

See accompanying notes and Independent Auditor's Report.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

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. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for 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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the West Baton Rouge Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the Parish, for reporting purposes, the West Baton Rouge Parish Council is the financial reporting entity for West Baton Rouge Parish. The financial reporting entity consists of (a) the primary government (Parish Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Governmental Accounting Standards Board (GASB) Codification Section 2100 establishes criteria determining which component units should be considered part of the West Baton Rouge Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Parish Council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish Council.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

2. Organizations for which the Parish Council does not appoint a voting majority but are fiscally dependent on the Parish Council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Parish Council maintains and operates the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office, the Sheriff was determined to be a component unit of the West Baton Rouge Parish Council, the financial reporting entity. The general purpose financial statements present information only on the funds maintained by the Sheriff and do not present information on the Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Sheriff are classified into two categories: governmental (General Fund and Special Revenue Funds) and fiduciary (agency funds). These funds are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Funds

PRISONERS WELFARE FUND

The prisoner welfare fund accounts for sales to prisoners in parish jail. Revenue is used to purchase recreational equipment, personal items, etc. and items for resale.

DRUG TASK FORCE FUND

The River West Drug Task Force is a federal anti-drug abuse grant awarded by the Louisiana Commission on Law Enforcement to local law enforcement authorities to enhance their efforts in the prevention of drug traffic.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

WORK RELEASE FUND

The Work Release Fund was established by RS L5: 1111-1135 to enable inmates of the Department of Corrections to participate in a community rehabilitation program that will help equip participants to return to society.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, wages of inmates, etc. Disbursements from these funds are made to various parish agencies, litigants in suits, inmates, etc., in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

All revenues are recorded when received during the fiscal year and accrued on the ending date. Ad valorem taxes are generally received during the first ten days of December through June, with the incoming flow of earned commissions and fees occurring throughout the year.

Federal and state grants are recorded when the Sheriff is entitled to the funds.

Interest income on interest bearing demand accounts is recorded when earned.

Substantially all other revenues are recorded when received.

Expenditures

All expenditures are recorded on the date the check is written with unpaid expenses accrued on the last day of the fiscal year. The cash outflow of the office is fairly constant throughout the year, with salaries being the major single item. A subsidiary payroll account exists to handle this expenditure within the General Fund.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets and loan proceeds are accounted for as other financing sources and are recognized when received.

E. BUDGET PRACTICES

The Sheriff prepares an annual budget for the General Fund and Special Revenue Funds on the modified accrual basis of accounting.

The proposed budgets for the fiscal year ended June 30, 1999 were made available for public inspection on June 11, 1998. The proposed budgets were published in the official journal 12 days prior to the public hearing, which was held at the West Baton Rouge Parish Sheriff's office on June 22, 1998, for comments from taxpayers. The budgets are legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Although encumbrance accounting is not used, formal budget integration (within the accounting records) is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the Parish Council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Buildings	\$ 90,098
Vehicles	1,138,297
Office Furniture and Equipment	380,885
Law Enforcement Weapons and Equipment	737,899
Land and Building-Work Release Center	<u>1,156,957</u>
	<u>\$3,504,136</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

The West Baton Rouge Parish Sheriff's office issued a certificate of indebtedness to provide funds for the acquisition of a major capital facility. The certificate of indebtedness is a direct obligation and pledge of the full faith and credit of the West Baton Rouge Parish Sheriff's office. Annual debt service requirements to maturity including interest of \$20,294 at rates varying between 4% and 4.5% is as follows:

<u>June 30,</u>	
2000	158,319
2001	<u>161,975</u>
TOTAL	<u>\$320,294</u>

H. VACATION AND SICK LEAVE

The Sheriff's office has the following policy related to vacation and sick leave.

Vacation is based on years of service and is not vested nor allowed to accumulate : One week after one year; two weeks after two to ten years; three weeks after ten to fifteen years; four weeks after fifteen or more years.

Employees are allowed to accrue seven (7) hours of sick leave per month and any unused sick leave may be carried forward from year to year.

There are no accumulated and vested vacation and sick leave benefits at June 30, 1999, which require accrual or disclosure to conform with generally accepted accounting principles.

I. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation.

J. USE OF ESTIMATES

The preparation of financial statements conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	<u>AUTHORIZED</u> <u>MILLAGE</u>	<u>LEVIED</u> <u>MILLAGE</u>
Law Enforcement District	16.10	16.10

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

The following are the principal taxpayers for the parish:

<u>COMPANY / TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>VALUATION</u>	<u>%</u>
Dow Chemical Co.	Chemicals	28,961,110	16.15
Exxon Corporation	Oil Storage	13,651,940	7.61
Borden Chemical & Plastic	Chemicals	13,326,260	7.43
Placid Refining Co.	Oil Refinery	7,497,280	4.18
Cargill, Inc.	Grain Exporters	7,138,730	3.98
DSM Copolymer, Inc.	Rubber	3,724,670	2.08
Entergy	Electricity	3,302,290	1.84
National Marine	Barge Services	3,052,210	1.70
Trinity Marine, Inc.	Barge Services	2,164,570	1.21
Discovery Chemical	Chemicals	2,063,970	1.15

3. CASH AND CASH EQUIVALENTS

At June 30, 1999, the Sheriff has cash and cash equivalents (collected book balances) totaling \$3,645,524 as follows:

Demand deposits	\$ 691,172
Interest bearing demand deposits	2,952,952
Petty cash	<u>1,400</u>
Total	<u>\$3,645,524</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1999, the Sheriff has \$1,008,407 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$1,545,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank. At June 30, 1999, the Sheriff had on deposit with the Louisiana Asset Management Pool the amount of \$2,846,681. No pledge of securities is required by the Sheriff on this deposit.

4. RECEIVABLES

The receivables of \$319,471 at June 30, 1999, are as follows:

<u>Class of Receivable</u>	<u>Special Revenue Funds</u>	<u>General Fund</u>
Intergovernmental	<u>\$201,064</u>	<u>\$ 118,407</u>
Total	<u>\$201,064</u>	<u>\$ 118,407</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

5. DUE FROM/TO OTHER FUNDS

Individual balance due from/to other funds at June 30, 1999, are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General fund	\$ 43,655	
Tax collection		\$ 1,900
Sheriff's clearing account		28,555
River West Drug Task Force		13,200
Work Release Fund	93,260	0
Inmate Fund (Wire)		93,260
Inmate Fund (Jail)		13,274
Prisoner Welfare Fund	<u>13,274</u>	
	<u>\$150,189</u>	<u>\$150,189</u>

6. PENSION PLAN

Substantially all employees of the West Baton Rouge Sheriff's office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980.) In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employees's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by State statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the West Baton Rouge Parish Sheriff is required to contribute at an actuarial determined rate. The current rate is 5.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectable by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the West Baton Rouge Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Parish Sheriff's contributions to the System for the years ending June 30, 1999, 1998, and 1997 were \$186,844, \$156,760, and \$116,739 respectively, equal to the required contributions for each year.

7. POST RETIREMENT BENEFITS

The West Baton Rouge Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Sheriff. The Sheriff recognizes the cost of providing these benefits as an expenditure when the monthly premiums are due. The Sheriff's cost of benefits provided to employees and retirees was \$878,488 at June 30, 1999. The cost of retiree benefits for ten retirees total \$29,002 for June 30, 1999.

8. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

	<u>Agency Funds</u>				
	<u>Sheriff's</u> <u>Fund</u>	<u>Clearing</u> <u>Account</u>	<u>Tax</u> <u>Collector</u>	<u>Inmate</u> <u>Acct (WRC)</u>	<u>Inmate</u> <u>Acct(Jail)</u>
07/01/98					
Balance	\$ 1,732	\$ 90,991	\$ 5,772	\$ 262,401	\$ 32,485
Additions	405,153	916,683	13,107,278	2,181,890	272,441
Deductions	<u>405,830</u>	<u>926,155</u>	<u>13,055,136</u>	<u>2,129,755</u>	<u>267,294</u>
6/30/99					
Balance	<u>\$ 1,055</u>	<u>\$ 81,519</u>	<u>\$ 57,914</u>	<u>\$ 314,536</u>	<u>\$ 37,632</u>

9. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

Per agreement between the Parish Council and the Sheriff, all personnel will be provided by the Sheriff to manage, operate and administer the Parish Prison. The Sheriff shall pay all cost and submit bi-weekly to the Parish on itemized billing for reimbursement.

10 LITIGATION

At June 30, 1999, the West Baton Rouge Parish Sheriff was involved in several lawsuits. The Sheriff's legal advisors are unable to estimate the ultimate resolution of these matters.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

11. RELATED PARTY TRANSACTION

The West Baton Rouge Parish Sheriff uses a repair shop and fuel dispensing facility which is located on land owned by the West Baton Rouge Parish Council. There is no rent paid by the Sheriff for the use of this property.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999

FIDUCIARY FUNDS - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for payments of these collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

CLEARING ACCOUNT

This account is used by the West Baton Rouge Parish Sheriff to account for collections and payment of cash bonds, fines, court costs, and bond fees.

INMATE ACCOUNT-WORK RELEASE CENTER

This account is used by the West Baton Rouge Parish Sheriff to account for inmate earnings and withdrawals while inmates are participating in the work release program.

INMATE ACCOUNT-JAIL

This account is used by the West Baton Rouge Parish Sheriff to account for inmate funds upon incarceration and thereafter funds from any source.

West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Fiduciary Funds - Agency Funds
Combining Balance Sheet
For the Year Ended June 30, 1999

	<u>SHERIFF'S FUND</u>	<u>CLEARING ACCOUNT</u>	<u>TAX COLLECTOR</u>	<u>INMATE ACCOUNT (WRC)</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 1,055	\$ 81,519	\$ 57,914	\$ 314,536
TOTAL ASSETS	<u>\$ 1,055</u>	<u>\$ 81,519</u>	<u>\$ 57,914</u>	<u>\$ 314,536</u>
<u>LIABILITIES</u>				
Due to other funds	\$	\$ 28,555	\$ 1,900	\$ 93,260
Due to taxing bodies and others	<u>1,055</u>	<u>52,964</u>	<u>56,014</u>	<u>221,276</u>
TOTAL LIABILITIES	<u>\$ 1,055</u>	<u>\$ 81,519</u>	<u>\$ 57,914</u>	<u>\$ 314,536</u>

<u>INMATE ACCOUNT (JAIL)</u>	<u>TOTAL</u>
\$ <u>37,632</u>	\$ <u>492,656</u>
\$ <u>37,632</u>	\$ <u>492,656</u>
\$ 13,274	\$ 136,989
\$ <u>24,358</u>	\$ <u>355,667</u>
\$ <u>37,632</u>	\$ <u>492,656</u>

West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Fiduciary Funds - Agency Funds
Schedule of Changes in Balances Due
to Taxing Bodies and Others
For the Year Ended June 30, 1999

	<u>SHERIFF'S FUND</u>	<u>CLEARING ACCOUNT</u>	<u>TAX COLLECTOR</u>	<u>INMATE ACCOUNT (WRC)</u>
<u>BALANCES AT BEGINNING OF YEAR</u>	<u>\$ 1,732</u>	<u>\$ 90,991</u>	<u>\$ 5,772</u>	<u>\$ 262,401</u>
<u>ADDITIONS</u>				
Deposits				
Sheriff's sales	187,672			
Bonds		35,415		
Fines and costs		868,962		
Garnishments	186,530			
Wages and other				2,181,890
Other deposits	30,951	10,693		
Taxes, fees, etc. paid to Tax Collector			13,087,194	
Interest on investments		1,613	20,084	
Total additions	<u>405,153</u>	<u>916,683</u>	<u>13,107,278</u>	<u>2,181,890</u>
Total	<u>406,885</u>	<u>1,007,674</u>	<u>13,113,050</u>	<u>2,444,291</u>
<u>REDUCTIONS</u>				
Taxes, fees, etc. distributed to taxing bodies and others			13,055,136	
Deposits settled to:				
Sheriff's General Fund	61,468	97,638		958,906
Parish Council		439,449		
District Attorney		122,169		
Clerk of Court	6,582	18,381		
Indigent defender board		96,677		
Litigants	250,201			
Attorneys, appraisers, etc.	13,816			
Louisiana commission on law enforcement		8,004		
Judicial expense fund		20,248		
Inmate accounts: work release center jail				1,170,849
Other settlements	2,144	81,106		
Other reductions	71,619	42,483		
Total reductions	<u>405,830</u>	<u>926,155</u>	<u>13,055,136</u>	<u>2,129,755</u>
<u>BALANCE AT END OF YEAR</u>	<u>\$ 1,055</u>	<u>\$ 81,519</u>	<u>\$ 57,914</u>	<u>\$ 314,536</u>

<u>INMATE ACCOUNT (JAIL)</u>	<u>TOTAL</u>
<u>\$ 32,485</u>	<u>\$ 393,381</u>
	187,672
	35,415
	868,962
	186,530
272,441	2,454,331
	41,644
	13,087,194
	<u>21,697</u>
<u>272,441</u>	<u>16,883,445</u>
<u>304,926</u>	<u>17,276,826</u>
	13,055,136
	1,118,012
	439,449
	122,169
	24,963
	96,677
	250,201
	13,816
	8,004
	20,248
	1,170,849
79,163	79,163
	83,250
<u>188,131</u>	<u>302,233</u>
<u>267,294</u>	<u>16,784,170</u>
<u>\$ 37,632</u>	<u>\$ 492,656</u>

West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Supplemental Information Schedule
For the Year Ended June 30, 1999

(Unaudited)

YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely effect the operations of the Sheriff's office as early as fiscal year 1999. The West Baton Rouge Sheriff has completed an inventory of computer systems and other electronic equipment that may be effected by the year 2000 issue and that are necessary to conduct operations of the Sheriff's office. The Sheriff has identified the financial reporting system as requiring year 2000 remediation.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management can not assume that the Sheriff's office is or will be year 2000 ready, that the remediation efforts of the Sheriff's office will be successful in whole or in part, or that parties with whom the Sheriff's office does business will be year 2000 ready.

West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Schedule of Federal Financial Assistance
For the Year Ended June 30, 1999

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>ISSUES/ EXPENDITURES</u>
<u>June 30, 1999</u>		
United States Department of Justice Louisiana Commission of Law Enforcement <i>River West Drug Task Force</i>	16.579	\$ 58,051
United States Department of Justice Louisiana Commission of Law Enforcement Interdiction	16.579	\$ 32,268
<i>United States Department of Agriculture passed through Louisiana Department of Agriculture and Forestry - Food Distribution Program</i>	10.550	\$ 356

INDEPENDENT AUDITOR'S REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following independent auditor's report on internal control structure, and compliance with laws and regulations is presented in compliance with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

7732 GOODWOOD BOULEVARD, SUITE F ♦ BATON ROUGE, LOUISIANA 70806
TELEPHONE: 225/928-4865 ♦ FAX: 225/928-4866

EXHIBIT B

December 8, 1999

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 Randall J. Andre'
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Parish Sheriff as of and for the year ended June 30, 1999, and have issued my report thereon dated December 8, 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 West Baton Rouge Parish Sheriff'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.

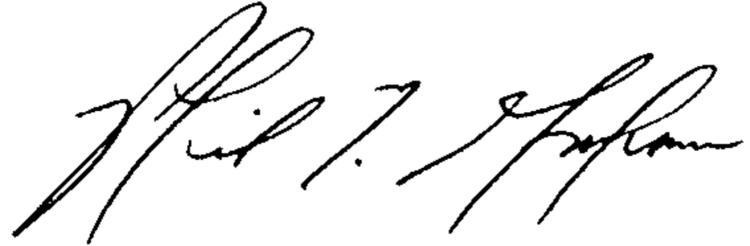
Internal Control Over Financial Reporting

In planning and performing my audit, I considered the West Baton Rouge Parish Sheriff'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

• " Honorable Randall J. Andre'
December 8, 1999
Page 2

does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose 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 structure and its operation that I consider to be material weaknesses.

This report is intended for the information and of the Sheriff and management of his office. By provisions of state law, this report is a matter of public record, and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Phil T. Hoffman". The signature is written in a cursive style with a large initial "P" and a long horizontal stroke at the end.

West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Schedule of Findings & Questioned Costs
For the Year Ended June 30, 1999

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the West Baton Rouge Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the West Baton Rouge Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting.

B. Findings - Financial Statements Audit

None

West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1999

There were no audit findings reported in the audit for the one year ended June 30, 1998.