

ST. HELENA PARISH SHERIFF  
(AS EX-OFFICIO PARISH TAX COLLECTOR)  
GREENSBURG, LOUISIANA

Financial Statements and Auditor's Report  
As of and for the Year Ended  
June 30, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 1-25-06

**ST. HELENA PARISH SHERIFF**  
**(AS EX-OFFICIO PARISH TAX COLLECTOR)**  
**GREENSBURG, LOUISIANA**

Financial Statements with Independent Auditor's Report  
As of and for the Year Ended June 30, 2005

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**PHIL T. GRAHAM**  
CERTIFIED PUBLIC ACCOUNTANT  
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August 15, 2005

**INDEPENDENT AUDITOR'S REPORT**

Honorable Ronald R. Ficklin  
St. Helena Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Post Office Drawer 456  
Greensburg, Louisiana 70441

I have audited the accompanying financial statements of the Tax Collector Agency Fund of the St. Helena Parish Sheriff as of June 30, 2005, as listed in the table of contents. These financial statements are the responsibility of the St. Helena Parish Sheriff. My responsibility is to express an opinion on these financial statements based on my audit.

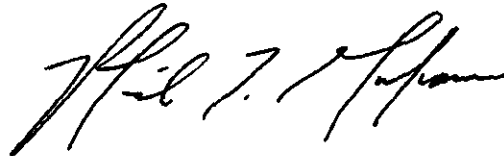
I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and 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 St. Helena Parish Sheriff is the ex-officio tax collector for the various taxing bodies within St. Helena Parish, and the accompanying statements present *information only on his activities as parish tax collector and do not purport to, and do not, present fairly the financial position of St. Helena Parish Sheriff as of June 30, 2005, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.* Furthermore, the accompanying 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.

INDEPENDENT AUDITORS REPORT  
(CONCLUDED)

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Tax Collector Agency Fund of the St. Helena Parish Sheriff as of June 30, 2005, and the changes in fiduciary net assets of the Tax Collector Agency Fund for the year then ended on the basis of accounting described in note 1.

In accordance with Government Auditing Standards, I have also issued my report dated August 15, 2005, on my consideration of the Tax Collector Agency Fund of the St. Helena Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

A handwritten signature in black ink, appearing to read "Neil J. [unclear]", is positioned to the right of the text block.

St. Helena Parish Sheriff  
Greensburg, Louisiana  
Tax Collector Agency Fund  
Statement of Fiduciary Net Assets  
Arising From Cash Transactions  
June 30, 2005

ASSETS

Cash	<u>\$ 400,126</u>
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LIABILITIES

Due to Taxing Bodies and Others	<u>\$ 400,126</u>
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See accompanying notes and Independent Auditor's Report.

St. Helena Parish Sheriff  
Greensburg, Louisiana  
Tax Collector Agency Fund  
Statement of Changes in Fiduciary Net Assets  
For the Year Ended June 30, 2005

<u>UNSETTLED BALANCES AT June 30, 2003</u>	\$ 313,911
<u>ADDITIONS</u>	
Ad valorem taxes	3,220,144
Protest taxes	83,862
Parish licenses	96,918
Interest on:	
Delinquent taxes	2,949
Investments	3,154
Protest taxes	2,500
Sales tax investments	2,152
State revenue sharing (note 2)	223,390
Redemptions and refunds	3,462
Tax notices, etc.	5,721
Sales tax (note 4)	2,205,965
Assessor's cost	0
Total collections	<u>5,850,217</u>
Total	<u>6,164,128</u>
<u>REDUCTIONS</u>	
Louisiana Department of Agriculture and Forestry	12,089
Louisiana Tax Commission	1,649
Florida Parishes Juvenile Justice Commission	102,572
St. Helena Parish:	
Police Jury	2,302,623
School Board	1,549,863
Sheriff	844,597
Assessor	263,913
Hospital	384,270
Clerk of Court	460
Tourist Commission	5,476
Town of Greensburg	112,796
Revenue Recovery Group, Incorporated	35,508
Pension funds	99,764
Redemptions and refunds	48,422
Total distributions	<u>5,764,002</u>
<u>UNSETTLED BALANCES AT JUNE 30, 2005</u>	
<u>    DUE TO TAXING BODIES AND OTHERS</u>	<u>\$ 400,126</u>

See accompanying notes and Independent Auditor's Report.

ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA  
TAX COLLECTOR AGENCY FUND  
Notes to the Financial Statements  
For the Year Ended June 30, 2005

NOTE #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, parish occupational licenses, and state revenue sharing funds.

A. REPORTING ENTITY

Louisiana Revised Statute 24:517(D) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the Sheriff relating only to his responsibility as ex-officio 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 parish 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 statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and related payables associated with tax collection activities.

C. CASH AND CASH EQUIVALENTS

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 principal offices in Louisiana. At June 30, 2005, the sheriff has cash and equivalents (book balances) totaling \$400,126 as follows:

Demand deposits	\$400,126
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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 owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. 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. Cash and cash equivalents (bank balances) at June 30,

**ST. HELENA PARISH SHERIFF**  
**GREENSBURG, LOUISIANA**  
**TAX COLLECTOR AGENCY FUND**  
Notes to the Financial Statements  
For the Year Ended June 30, 2005

**C. CASH AND CASH EQUIVALENTS (CONTINUED)**

2005, are secured as follows:

Bank balances	<u>\$637,578</u>
Federal deposit insurance	\$200,000
Pledged securities	<u>437,578</u>
Total	<u>\$637,578</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

**NOTE #2: STATE REVENUE SHARING FUNDS**

The revenue sharing funds provided by Act 590 of 2004 were distributed as follows:

St. Helena Parish:	
Police Jury	\$ 80,244
School Board	34,030
Assessor	19,788
Hospital	5,836
Florida Parishes Juvenile Justice Commission	7,957
Sheriff's:	
Law Enforcement District	27,374
Commission	42,478
Pension Funds	<u>5,683</u>
Total	<u>\$ 223,390</u>

**NOTE #3: LITIGATION AND CLAIMS**

The Tax Collector has filed with the Clerk of Court notices of rule "Petition to Show Cause" to several businesses concerning delinquent sales tax. These notices of rule "Petition to Show Cause" are being pursued by the Tax Collector.



**ST. HELENA PARISH SHERIFF**  
**GREENSBURG, LOUISIANA**  
**TAX COLLECTOR AGENCY FUND**  
Notes to the Financial Statements  
For the Year Ended June 30, 2005

NOTE #4: **SALES TAX**

Constitutional amendment 7 mandated a Sales Tax Collector for each parish by July 1, 1992. The Sheriff and Ex-Officio Tax Collector was designated Sales Tax Collector for the parish of St. Helena effective April 1, 1992.

NOTE #5: **PROTEST TAXES**

As of June 30, 2005 there were five taxpayers who had protested a portion of their assessed taxes amounting to \$391,820. No date has been set for resolution with the Louisiana Tax Commission.

NOTE #6: **RISK MANAGEMENT**

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2005.

INDEPENDENT AUDITOR'S REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

The following independent auditor's reports on internal control structure, and compliance with laws and regulations are 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  
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TELEPHONE: 225/928-4865 ♦ FAX: 225/928-4866

August 15, 2005

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING**  
**AND ON COMPLIANCE AND OTHER MATTERS**  
**BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED**  
**IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Ronald R. Ficklin  
St. Helena Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Greensburg, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the St. Helena Parish Sheriff as of and for the Year Ended June 30, 2005, and have issued my report thereon dated August 15, 2005. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Tax Collector Agency Fund of the St. Helena 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 an opinion 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 reportable 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 caused by error or fraud 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.

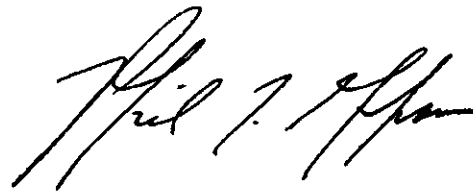
EXHIBIT A

Honorable Ronald R. Ficklin  
St. Helena Parish Sheriff and  
Ex-Officio Parish Tax Collector

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Tax Collector Agency Fund of the St. Helena Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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 or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the Tax Collector Agency Fund of the St. Helena Parish Sheriff, management, others within the agency and the legislative auditors office and is not intended to be and should not be used by anyone other than these specified parties. Under La. Revised Statute 24:513, the Legislative Auditor distributes this report as a public document.



ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA  
TAX COLLECTOR AGENCY FUND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2005

SECTION I: SUMMARY OF AUDIT RESULTS:

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of St. Helena Parish Sheriff and Ex-Officio Parish Tax Collector.
2. No instances of noncompliance material to the financial statements of St. Helena Parish Sheriff and Ex-Officio Parish Tax Collector 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 Structure.

A. Federal Awards

1. There are no federal awards.

SECTION II: FINDINGS-FINANCIAL STATEMENTS AUDIT

None

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:

N/A

SECTION IV: MANAGEMENT LETTER

None in the current year.

SECTION V: PRIOR YEAR AUDIT FINDINGS

None