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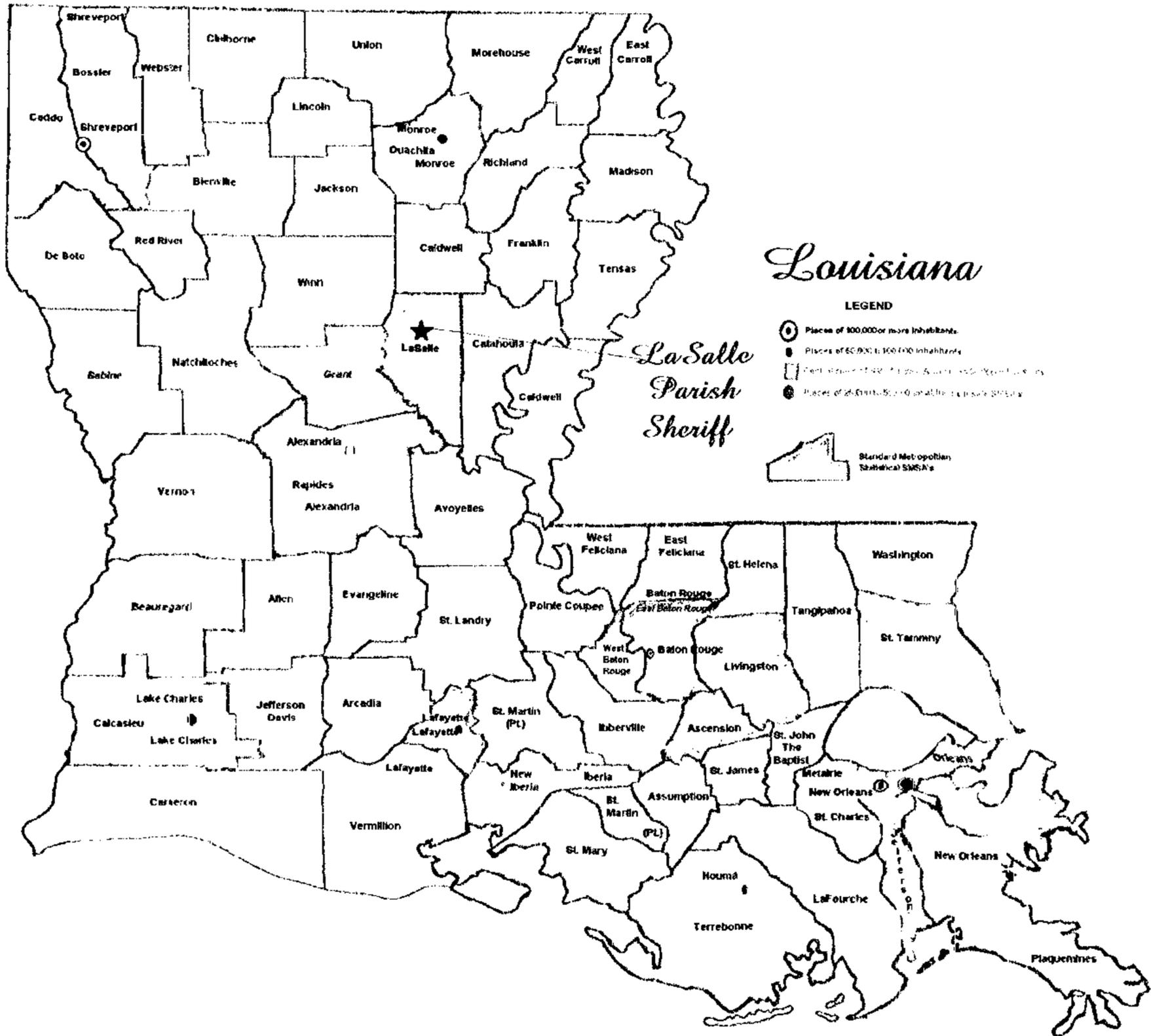
LASALLE PARISH SHERIFF
Jena, Louisiana

*Component Unit Financial Statements and
Auditor's Report
For the Year Ended June 30, 2000*

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 09-20-00

LASALLE PARISH SHERIFF
Jena, Louisiana



* 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, serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera, and provides assistance to other law enforcement agencies within the parish.

LASALLE PARISH SHERIFF
Jena, Louisiana

***Component Unit Financial Statements
And Auditor's Report
For the Year Ended June 30, 2000***

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INDEPENDENT AUDITOR'S REPORT ON COMPONENT UNIT FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

Honorable Carl Smith
LaSalle Parish Sheriff and
Ex-Officio Tax Collector
Jena, Louisiana

I have audited the component unit financial statements of the LaSalle Parish Sheriff for the fiscal year ended June 30, 2000 as listed in the table of contents. These financial statements are the responsibility of the management of the LaSalle Parish Sheriff. My responsibility is to express an opinion on these statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the *Government Auditing Standards*, 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.

The Tax Collector Fund was audited separately by me and is included in the Sheriff's component unit financial statements. As described in note "1" item "D", the tax collector agency fund is prepared on the cash basis of accounting instead of the modified accrual basis as required by generally accepted accounting principles.

In my opinion, except for the presentation of the Tax Collector Fund on the cash basis at June 30, 2000 in the combined balance sheet, as discussed in the third paragraph, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the LaSalle Parish Sheriff, Louisiana, as of June 30, 2000 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The combining, individual funds and schedules and graphs are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the LaSalle Parish Sheriff, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements, and, in my opinion, the information is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

John R. Vercher

August 29, 2000

Jena, Louisiana

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INDEPENDENT AUDITOR'S 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 Carl Smith
LaSalle Parish Sheriff and
Ex-Officio Tax Collector
Jena, Louisiana

I have audited the component unit financial statements of the LaSalle Parish Sheriff, Jena, Louisiana, as of and for the year ended June 30, 2000, and have issued my report thereon dated August 29, 2000. 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 LaSalle Parish Sheriff, Jena, Louisiana'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*, except as follows and as discussed in "Schedule of Findings and Questioned Costs" on page 19-20. I also noted certain immaterial instances of noncompliance that I have reported to management in a separate letter dated August 29, 2000.

- 2000-C-1 Actual expenditures exceed budgeted expenditures in the general fund by more than 5%.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the LaSalle Parish Sheriff, Jena, Louisiana'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. However, I noted certain matters involving the internal control over financial reporting and its operation that I considered to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the LaSalle Parish Sheriff, Jena, Louisiana's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items :

- 2000-I-1 Payroll prepared, authorized, and maintained by private prison personnel.

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. My consideration 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, I believe none of the reportable conditions described above is a material weakness. I also noted other matters involving the internal control over financial reporting that I have reported to management in a separate letter dated August 29, 2000.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

John R. Vercher

Jena, Louisiana
August 29, 2000

*COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)*

LASALLE PARISH SHERIFF
JENA, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNTS
June 30, 2000

	<u>Governmental Fund Type General Fund</u>	<u>Fiduciary Fund Type Agency Fund</u>	<u>Account Groups General Fixed Assets</u>	<u>Total (Memorandum Only)</u>
ASSETS				
Cash and Cash Equivalents	\$ 93,239	\$ 1,424,431	\$ -0-	\$ 1,517,670
Investments	1,391,967	-0-	-0-	1,391,967
Receivables	39,889	-0-	-0-	39,889
Due From Bond Account	9,316	-0-	-0-	9,316
Equipment	-0-	-0-	529,150	529,150
TOTAL ASSETS	<u>\$ 1,534,411</u>	<u>\$ 1,424,431</u>	<u>\$ 529,150</u>	<u>\$ 3,487,992</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	\$ 15,381	\$ -0-	\$ -0-	\$ 15,381
Payroll Taxes And Pension Payables	33,803	-0-	-0-	33,803
Due To Taxing Bodies And Others	-0-	1,424,431	-0-	1,424,431
TOTAL LIABILITIES	<u>\$ 49,184</u>	<u>\$ 1,424,431</u>	<u>\$ -0-</u>	<u>\$ 1,473,615</u>
Fund Equity:				
Investment In General Fixed Assets	\$ -0-	\$ -0-	\$ 529,150	\$ 529,150
Fund Balance - Unreserved/Undesignated	1,485,227	-0-	-0-	1,485,227
Total Fund Equity	<u>\$ 1,485,227</u>	<u>\$ -0-</u>	<u>\$ 529,150</u>	<u>\$ 2,014,377</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,534,411</u>	<u>\$ 1,424,431</u>	<u>\$ 529,150</u>	<u>\$ 3,487,992</u>

The accompanying notes are an integral part of this statement.

LASALLE PARISH SHERIFF
JENA, LOUISIANA
GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
GAAP Basis and Actual
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes – Ad Valorem	\$ 1,243,000	\$ 1,332,588	\$ 89,588
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	52,000	48,486	(3,514)
Prison Sponsorship	-0-	60,771	60,771
Other	29,500	28,090	(1,410)
Fees, Charges And Commissions For Services:			
Commissions On:			
Taxes, License, Etc.	14,320	34,668	20,348
State Revenue Sharing	89,679	87,903	(1,776)
Federal Revenue Sharing	1,216	-0-	(1,216)
Civil And Criminal Fees	92,600	63,671	(28,929)
Court Attendance and Cost	4,275	19,701	15,426
Transportation of Prisoners	670	382	(288)
Feeding And Keeping Of Prisoners	29,000	33,216	4,216
Use Of Money And Property	39,000	73,142	34,142
Miscellaneous	38,670	27,300	(11,370)
Reimbursement From Prison	787,000	1,272,096	485,096
TOTAL REVENUES	\$ 2,420,930	\$ 3,082,014	\$ 661,084
EXPENDITURES			
Public Safety:			
Personnel Services And Related Services	\$ 2,080,000	\$ 2,393,040	\$ (313,040)
Contractual Services	7,000	40,921	(33,921)
Maintenance, Material And Supplies	332,900	117,105	215,795
Travel	-0-	14,447	(14,447)
Statutory Charges	21,550	152,876	(131,326)
Other	1,100	15,207	(14,107)
Capital Outlay	233,100	236,495	(3,395)
TOTAL EXPENDITURES	\$ 2,675,650	\$ 2,970,091	\$ (294,441)
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ (254,720)	\$ 111,923	\$ 366,643
FUND BALANCE AT BEGINNING OF YEAR	254,720	1,373,304	1,118,584
FUND BALANCE AT END OF YEAR	\$ -0-	\$ 1,485,227	\$ 1,485,227

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

**LASALLE PARISH SHERIFF
JENA, 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, fines, costs, and bond forfeitures imposed by the district court.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups, activities, et cetera, that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid by the parish police jury as required by Louisiana law, the sheriff is financially independent. However, since the LaSalle Parish Police Jury has approval authority of the Sheriff's office space, capital budget and title to real property on which the office space resides, the LaSalle Parish Sheriff is considered a component unit of the LaSalle Parish Police Jury. Certain units of local government over which the sheriff exercise no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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 on 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.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, 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 component unit financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and commissions earned from the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on September 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements -(Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

Revenues - (Cont.)

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when their related fund liability is incurred.

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition.

E. BUDGET PRACTICES

The proposed budget for 2000 was made available for public inspection on May 1, 1999. The proposed budget, prepared on the accrual basis of accounting, was published in the official journal 30 days prior to the public hearing, which was held at the LaSalle Parish Sheriff's office on May 1, 1999, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff. The budget was amended for the year ended June 30, 2000.

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.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made.

F. ENCUMBRANCES

The sheriff does not utilize encumbrance accounting.

G. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. 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.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

G. CASH, CASH EQUIVALENTS AND INVESTMENTS - (CONT.)

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

II. INVENTORY

Inventory at June 30, 2000, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (CFDA 10.550). The amount is not considered material, thus inventory is not presented in the financial statements.

I. FIXED ASSETS

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 police jury 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.

J. COMPENSATED ABSENCES

The sheriff's office has the following policy relating to vacation and sick leave:

Employees of the sheriff's office earn two weeks of non-cumulative vacation leave each year. The sheriff's sick leave policy is 10 days per year non-cumulative.

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balance

Designated fund balance represents tentative plans for future use of financial resources.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

M. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW

Total column on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) AD VALOREM TAXES

The Sheriff levies taxes on real and business personal property located within its boundaries. The Sheriff utilizes the services of the LaSalle Parish Tax Assessor to assess the property values and prepare the Sheriff's property tax roll. The Sheriff bills and collects its own property taxes.

Property Tax Calendar

Assessment Date	January 1
Levy Date	No Later Than June 1
Tax Bills Mailed	On Or About October 15
Total Taxes Are Due	December 31
Penalties And Interest Are Added	January 1
Lien Date	January 1

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Law Enforcement	35.48	35.48	N/A

(3) CASH AND INVESTMENTS

Deposits

It is the Sheriff's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The Sheriff's deposits are categorized to give an indication of the level of risk assumed by the Sheriff at year-end. The categories are describes as follows:

- **Category 1** - Insured or collateralized with securities held by the Sheriff or by its agent in the Sheriff's name.
- **Category 2** - Collateralized with securities held by the pledging financial institution's trust department or agent in the Sheriff's name.
- **Category 3** - Uncollateralized.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (Cont.)

(3) CASH AND INVESTMENTS - (CONT.)

	Book Balance 6/30/2000
Interest --Bearing Demand Deposits	\$ 1,517,670
Time Deposits	1,391,967
Total	\$ 2,909,637
Secured as Follows:	
FDIC (Category - 1)	\$ 200,000
Governmental Insured Securities (Category - 2)	7,319,999
Total	\$ 7,519,999

(4) RECEIVABLES

The receivables of \$49,206 at June 30, 2000, are as follows:

<u>Class Of Receivables</u>	<u>General Funds</u>	<u>Agency Funds</u>	<u>Total</u>
Taxes Receivable	\$ -0-	\$ -0-	\$ -0-
Due From Other Governmental Units	49,206	-0-	49,206
Total	\$ 49,206	\$ -0-	\$ 49,206

Allowances for doubtful accounts is considered immaterial and is not presented.

(5) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

<u>Equipment:</u>	
Balance June 30, 1999	\$ 426,805
Additions	236,495
Deletions	(134,150)
Balance June 30, 2000	\$ 529,150

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (Cont.)

(6) PENSION PLAN

Substantially all employees of the LaSalle Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who can earn a 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 services 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 employee'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 terminated 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.

Funding Policy. Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the LaSalle Parish Sheriff is required to contribute at an actuarially 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 collectible by the tax rolls of each parish and funds are required and available from insurance premium taxes. The contribution requirements of plan members and the LaSalle 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 LaSalle Parish Sheriff's contributions to the System for the years ending June 30, 2000, 1999, and 1998, were equal to the required contributions for each year. Pension costs to the Sheriff's Office during the year was \$100,021.

(7) EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements.

(8) COMMODITIES

During the two fiscal years, the LaSalle Parish Sheriff received commodities from the Louisiana Department of Agriculture. These amounts, which are not considered material, are not presented in the financial statements.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (Cont.)

(9) SHERIFF'S SALARY AND EXPENSE

The Sheriff was paid the following amounts during the "2000" fiscal year.

	2000
Salary	\$ 76,992
Expense	7,699
Total	\$ 84,691

(10) USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(11) DUE FROM AND DUE TO

	Due From	Due To
General Fund	\$ 9,316	\$ -0-
Bond Fund	-0-	9,316
Total	\$ 9,316	\$ 9,316

(12) EXCESS EXPENDITURES OVER APPROPRIATIONS

The Sheriff's Office overspent its budget by \$294,441 or 11% during the year.

FIDUCIARY FUND TYPE - AGENCY FUNDS

LICENSE ESCROW FUND

The license fund holds amounts in escrow received from area merchants for purchases of hunting and fishing licenses. Merchants returning unsold license are refunded and the sold licenses portion of the escrows transferred to the State and Sheriff's General Fund.

CIVIL FUND

The Civil Fund accounts for funds held in connection with civil suits, sheriff's sales, and garnishments.

BOND FUND

The Bond Fund accounts for the collection of bonds, fines, costs and payment of these collections 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 the state and parish taxes and fees to the appropriate taxing bodies.

CASH SEIZURE REVENUE

To collect and hold monies seized from illegal operations pending court orders.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA
FIDUCIARY FUND TYPE - AGENCY FUNDS
COMBINING BALANCE SHEET**

June 30, 2000

	<u>License Escrow Fund</u>	<u>Civil Fund</u>	<u>Bond Fund</u>	<u>Tax Collector Fund</u>	<u>Cash Seiz Revenue</u>	<u>Total</u>
ASSETS						
Cash	<u>\$ 270</u>	<u>\$ 37,497</u>	<u>\$ 92,153</u>	<u>\$ 1,293,772</u>	<u>\$ 739</u>	<u>\$ 1,424,431</u>
LIABILITIES AND EQUITY						
Due To Taxing Bodies And Others	<u>\$ 270</u>	<u>\$ 37,497</u>	<u>\$ 92,153</u>	<u>\$ 1,293,772</u>	<u>\$ 739</u>	<u>\$ 1,424,431</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 270</u>	<u>\$ 37,497</u>	<u>\$ 92,153</u>	<u>\$ 1,293,772</u>	<u>\$ 739</u>	<u>\$ 1,424,431</u>

The accompanying notes are an integral part of this statement.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA
FIDUCIARY FUND TYPE - AGENCY FUNDS**

*Schedule of Changes in Deposit Balance by Funds
for the Year Ended June 30, 2000*

	License Escrow Fund	Civil Fund	Bond Fund	Cash Seiz Revenue	Tax Collector Fund	Total
Deposit Balance At Beginning Of Period	\$ 4,893	\$ 17,541	\$ 59,626	\$ 776	\$ 1,039,103	\$ 1,121,939
Additions						
Suits, Sales, Etc.	\$ -0-	\$ 152,363	\$ -0-	\$ -0-	\$ -0-	\$ 152,363
Cash Appearance Bonds	-0-	-0-	339,031	-0-	-0-	339,031
Garnishments	-0-	50,350	-0-	-0-	-0-	50,350
Interest Earnings	266	512	1,465	-0-	62,150	64,393
Taxes, Fees, Etc., Paid To Tax Collector	-0-	-0-	-0-	-0-	6,469,291	6,469,291
License Escrow	73,651	-0-	-0-	-0-	-0-	73,651
Total Additions	\$ 73,917	\$ 203,225	\$ 340,496	\$ -0-	\$ 6,531,441	\$ 7,149,079
Total	\$ 78,810	\$ 220,766	\$ 400,122	\$ 776	\$ 7,570,544	\$ 8,271,018
Reductions						
Taxes, Fees, Etc., Distributed To Taxing Bodies And Other	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 6,276,772	\$ 6,276,772
Deposits Settled To:						
Sheriff's General Fund	-0-	52,026	-0-	-0-	-0-	52,026
Clerk Of Court	-0-	13,712	-0-	-0-	-0-	13,712
Litigants And Other Settlements	-0-	117,531	-0-	-0-	-0-	117,531
Settlement Of Cash Appearance Bonds:						
Refunded Or Forfeited	4,950	-0-	304,834	-0-	-0-	309,784
Refunds, Transfers To Tax Collector Fund	73,590	-0-	-0-	-0-	-0-	73,590
Miscellaneous	-0-	-0-	3,135	37	-0-	3,172
Total Reductions	\$ 78,540	\$ 183,269	\$ 307,969	\$ 37	\$ 6,276,772	\$ 6,846,587
Deposit Balance At End Of Period	\$ 270	\$ 37,497	\$ 92,153	\$ 739	\$ 1,293,772	\$ 1,424,431

The accompanying notes are an integral part of this statement.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended June 30, 2000**

I have audited the component unit financial statement of the LaSalle Parish Sheriff's Office, Jena, Louisiana, as of and for the year ended June 30, 2000 and have issued my report thereon dated August 29, 2000. 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, 2000 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)
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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

**LASALLE PARISH SHERIFF
JENA LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST -- (CONT.)
For the Year Ended June 30, 2000**

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

Reference	Description of Finding	Recommendation
2000-C-1	<p><u>Actual Expenditures Exceed Budgeted Expenditures In The General Fund By More Than 5%. LRS 39:1310</u></p> <p>General fund expenditures exceeded budgeted expenditures by \$294, 441 or 11%. This occurred principally because the Office did not budget personnel cost related to operating the prison in Urania. Revised statute 39:1310 requires the budget to be amended whenever expenditures exceed the budget by more than 5%.</p>	<p>Prepare an amended budget whenever there is a 5% variance between actual and budgeted revenues or expenditures.</p>

Section III Internal Controls

2000-I-1	<p><u>Payroll Prepared, Authorized And Maintained By Private Prison Personnel.</u></p> <p>Private interest personnel are exercising control of that portion of the prison payroll that represents deputy's salaries. These expenditures are recorded in the Sheriff's books.</p>	<p>The Sheriff's Civil Department should prepare this payroll or at least have oversight and approval of all Sheriff's payroll.</p>
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Section IV Federal Awards Findings and Questioned Costs - Not Applicable

JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

Honorable Carl Smith
LaSalle Parish Sheriff and
Ex-Officio Tax Collector
PO Box 70
Jena, Louisiana 71342

I have audited the component unit financial statement of the LaSalle Parish Sheriff's Office, a component unit of the LaSalle Parish Police Jury, Jena, Louisiana, as of and for the year ended June 30, 2000, and have issued my report thereon dated August 29, 2000.

In planning and performing my audit, I considered the LaSalle Parish Sheriff's Office compliance with laws and regulations and internal control over financial reporting in order to determine my procedures for the purpose of expressing an opinion on the component unit financial statements and to provide assurance on the internal control over financial reporting or compliance with laws and regulations.

During performance of my audit procedures, I noted the following immaterial instances of non-compliance, internal control weaknesses, and opportunities to improve overall financial operations of the office of the Sheriff.

2000-M-1

Finding: Fixed Asset Record Not Reconciled With Books

Although the Sheriff's Office maintains records of all movable fixed assets, it does not reconcile those amounts to the books at the end of each year. This has resulted in some items being listed twice on the report and other items not listed at all.

Recommendation:

I recommend that all purchases made on the books during the year be reconciled with the fixed assets report by year-end. I also recommend that all sales of equipment be reconciled with the disposition report prepared for movable fixed assets.

2000-M-2

Finding: Amounts Due From Bond Account

During the course of my audit, I found that \$9,316.00 of feeding, transporting, and handling prisoner revenue was incorrectly deposited into the bond account. These amounts represent revenue to the Sheriff's general fund.

Recommendation:

I recommend that \$9,316.00 be withdrawn from the bond account and deposited in the Sheriff's general fund.

2000-M-3

Finding: Sheriff's Commissions Due From Taxes

During the course of my audit, I noted that the civil tax department had failed to deduct a 15% Sheriff's commission or \$7,048.96 from taxes collected for and distributed to the Louisiana Forestry Commission.

Recommendation:

I recommend that the Sheriff's Office write the Louisiana Forestry Commission requesting reimbursement of the commission not deducted.

2000-M-3

Finding: Amounts Due From Louisiana Department Of Corrections

During the course of my audit, I noted that 454 prisoner days, approximately \$10,442, had not been billed to the Louisiana Department of Corrections.

Recommendation:

I recommend the Civil Department of the Sheriff's Office bill the Louisiana Department of Corrections for 454 prisoner days as soon as possible.

John R. Vercher

Jena, Louisiana

August 29, 2000

LASALLE PARISH SHERIFF
 JENA, LOUISIANA
 JUNE 30, 2000

MANAGEMENT'S CORRECTIVE ACTION FOR CURRENT YEAR AUDIT FINDINGS

REFERENCE	DESCRIPTION OF FINDING	CORRECTIVE ACTION PLANNED	CONTACT PERSON	ANTICIPATED COMPLETION DATE
2000-C-1	Amended Budgets Not Prepared When Actual Expenditures Exceed Budgeted Expenditures By More Than 5%.	Amended budgets will be prepared when required.	Orland Davidson Civil Department	June 30, 2001
2000-I-1	Payroll Prepared, Authorized and Maintained By Private Prison Personnel.	The Sheriff's Civil Department will assume oversight responsibility for all payroll for deputies working at the prison.	Orland Davidson Civil Department	June 30, 2001
2000-M-1	Fixed Assets Records Not Reconciled With Books.	The fixed assets records will be reconciled with purchases and dispositions as shown on the office's books.	Orland Davidson Civil Department	June 30, 2001
2000-M-2	Amounts Due From Bond Account.	The office will transfer \$9,316.00 from the bond account and deposit into the Sheriff's general fund.	Orland Davidson Civil Department	June 30, 2001
2000-M-3	Sheriff's Commissions Due From Taxes Paid Louisiana Forestry Commission Not Being Deducted.	The Sheriff's office will notify the Louisiana Forestry Commission about the commission due the office and request reimbursement	Don Moses Civil Department	June 30, 2001
2000-M-4	Amounts Due From Louisiana Department Of Corrections	The Sheriff's Office will bill the Louisiana Department of Corrections for the unbilled prisoner days.	John Joiner Civil Department	June 30, 2001

**LASALLE PARISH SHERIFF
STATE OF LOUISIANA
JENA, LOUISIANA**

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

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

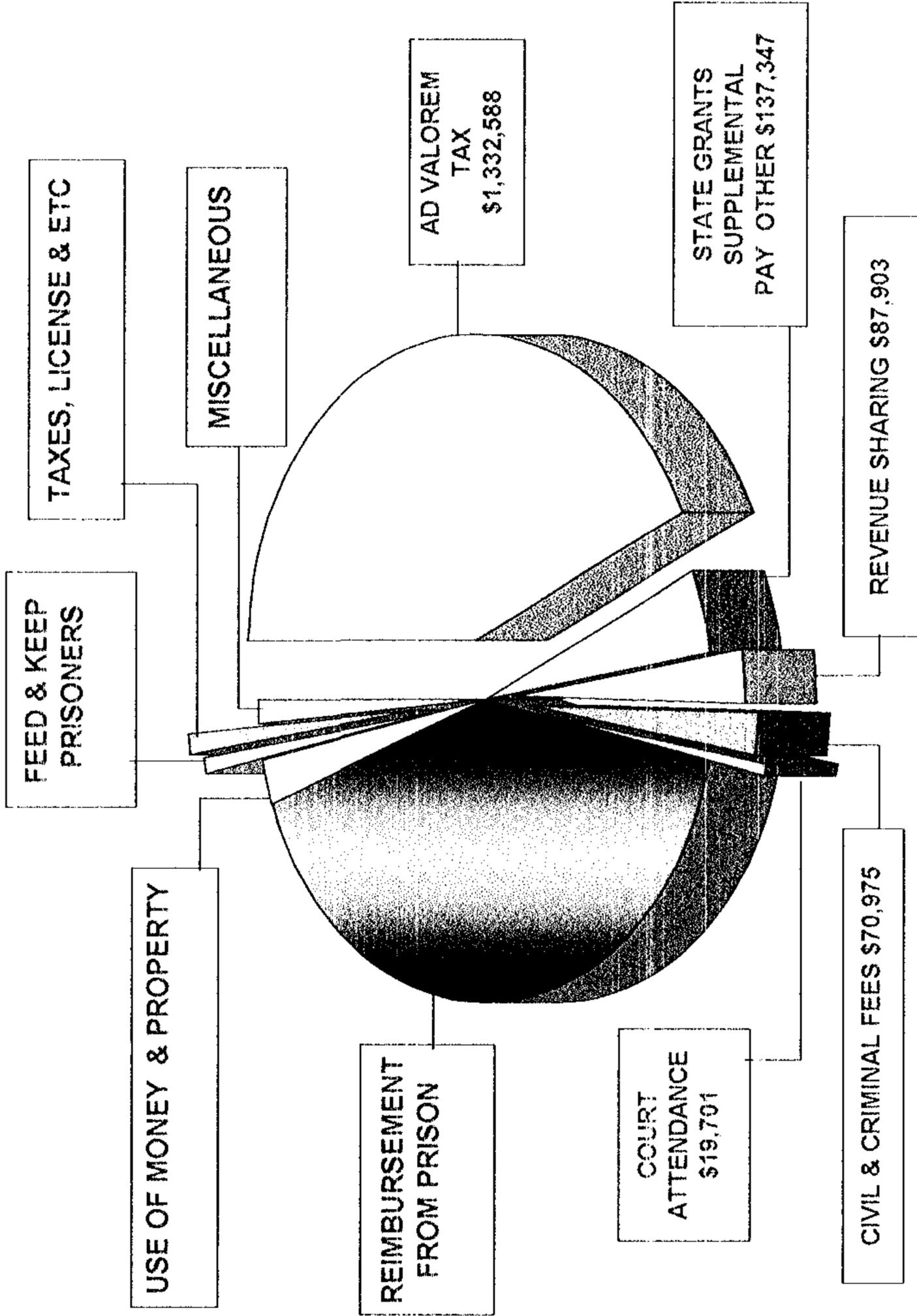
The management of the LaSalle Parish Sheriff's Office, Jena, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended June 30, 1999.

There were no prior year findings.

Graphs

LASALLE PARISH SHERIFF

STATEMENT OF REVENUES-FISCAL 2000



LASALLE PARISH SHERIFF

STATEMENT OF EXPENDITURES-FISCAL 2000

