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**CAMERON PARISH SHERIFF
(AS EX-OFFICIO TAX COLLECTOR)**
Cameron, Louisiana

Financial Report

Year Ended June 30, 2007

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 1/23/08

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INDEPENDENT AUDITOR'S REPORT

WEB SITE:
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The Honorable Theos Duhon
Cameron Parish Sheriff
Cameron, Louisiana

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information, of the Cameron Parish Sheriff (the Sheriff), a component unit of the Cameron Parish Police Jury, as of and for the year ended June 30, 2007, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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. Those standards require that we 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information, of the Sheriff as of June 30, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 15, 2007 on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The required supplementary information on page 27 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Sheriff has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The other supplementary information on pages 31 and 32 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards (page 38) 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 also not a required part of the basic financial statements of the Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Oberlin, Louisiana
November 15, 2007

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

CAMERON PARISH SHERIFF
Cameron, Louisiana

Statement of Net Assets
June 30, 2007

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash	\$ 277
Interest-bearing deposits	6,487,545
Due from other governmental units	409,156
Prepaid items	<u>115,340</u>
Total current assets	7,012,318
Noncurrent assets:	
Capital assets, net	<u>650,874</u>
 TOTAL ASSETS	 <u>7,663,192</u>
LIABILITIES	
Current liabilities:	
Accounts and other payables	43,155
Noncurrent liabilities:	
Long-term debt payable	<u>960,838</u>
 TOTAL LIABILITIES	 <u>1,003,993</u>
NET ASSETS	
Invested in capital assets	650,874
Unrestricted	<u>6,008,325</u>
TOTAL NET ASSETS	<u>\$6,659,199</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUND DESCRIPTION

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Balance Sheet - Governmental Fund
General Fund
June 30, 2007

ASSETS

Cash	\$ 277
Interest-bearing deposits	6,487,545
Due from other governmental agencies	409,156
Prepaid items	<u>115,340</u>
Total assets	<u>\$7,012,318</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	<u>\$ 43,155</u>
Fund balance:	
Reserved for prepaid items	115,340
Unreserved, undesignated	<u>6,853,823</u>
Total fund balance	<u>6,969,163</u>
Total liabilities and fund balance	<u>\$7,012,318</u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2007

Total fund balance for governmental fund at June 30, 2007		\$6,969,163
Cost of capital assets at June 30, 2007	\$ 1,428,606	
Less: Accumulated depreciation	<u>(777,732)</u>	
Capital assets, net		650,874
Less: Long-term debt at June 30, 2007		<u>(960,838)</u>
Net assets at June 30, 2007		<u>\$6,659,199</u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund - General Fund
Year Ended June 30, 2007

Revenues:	
Ad valorem taxes	\$3,808,307
Intergovernmental revenues -	
Federal grants	2,463,724
State grants - state revenue sharing (net)	70,752
State supplemental pay	155,644
Other	105,573
Fees, charges, and commissions for services -	
Commissions on licenses, taxes, etc.	28,628
Fines and forfeitures	26,400
Civil and criminal fees	44,824
Court costs and attendance	23,263
Feeding, keeping, and transporting prisoners	78,953
Other	101,091
Interest income	262,994
Total revenues	<u>7,170,153</u>
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	2,640,984
Operating services	702,044
Operations and maintenance	681,045
Capital outlay	311,492
Total expenditures	<u>4,335,565</u>
Excess of revenues over expenditures	2,834,588
Fund balance, beginning	<u>4,134,575</u>
Fund balance, ending	<u>\$6,969,163</u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Fund
to the Statement of Activities
Year Ended June 30, 2007

Total net change in fund balance for the year ended June 30, 2007 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$2,834,588
Add: Capital outlay costs which are considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balance	311,492
Add: Gain on disposal of assets	7,071
Less: Depreciation expense for year ended June 30, 2007	(225,196)
Less: Proceeds from the sale of assets	<u>(29,803)</u>
Total changes in net assets for the year ended June 30, 2007 per Statement of Activities	<u>\$2,898,152</u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Statement of Fiduciary Net Assets and Liabilities
Fiduciary Funds - Agency Funds
June 30, 2007

ASSETS

Assets:

Cash	\$ 3,552
Interest-bearing deposits	<u>4,123,887</u>

Total assets	<u>\$4,127,439</u>
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LIABILITIES

Liabilities:

Due to other taxing bodies	\$4,127,046
Due to inmates	<u>393</u>

Total liabilities	<u>\$4,127,439</u>
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The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to 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, and fines, costs, and bond forfeitures imposed by the district court.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

The accounting and reporting policies of the Cameron Parish Sheriff conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity for Cameron Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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) Statements No. 14 and No. 39 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. 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 police jury to impose its will on that organization and/or;

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
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 Police Jury maintains the Sheriff's office and provides funds for various operations of the parish jail, the Sheriff was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Basis of Presentation

The accompanying basic financial statements of the Cameron Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis—for State and Local Governments", issued in June 1999.

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The governmental fund of the Sheriff is considered to be a major fund. The funds of the Sheriff are described below:

Governmental Fund –

General Fund – This fund is the primary operating fund of the Sheriff and it accounts for the operations of the Sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

Fiduciary Funds -

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Sheriff operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on January 1 of the subsequent year. The taxes are generally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff. Proceeds from the issuance of debt in the Sheriff's name are accounted for as other financing sources.

D. Budgets and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget for the general fund and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

E. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market. See Note (2) for other GASB No. 3 disclosures.

F. Investments

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the Sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 or fewer days, they are classified as cash equivalents.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

G. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

H. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

I. Bad Debts

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivables. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality at June 30, 2007.

J. Capital Assets

Capital assets, which include buildings, furniture, fixtures, equipment, and vehicles, are reported in the governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Vehicles	5
Office furniture	5-10
Equipment	5-10

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

In the fund financial statements, capital assets used in government fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

K. Vacation and Sick Leave

All full-time employees of the Sheriff's office earn from 5 to 28 days of vacation leave and from 6 to 12 days of sick leave each year, depending on their length of service. Vacation and sick leave cannot be accumulated, and upon resignation or retirement, unused leave is forfeited. At June 30, 2007, the Sheriff has no accumulated and vested benefits relating to vacation and sick leave which requires accrual or disclosure to conform with generally accepted accounting principles.

L. Restricted Net Assets

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

M. Fund Equity

In the fund financial statements, the governmental fund reports reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change. At June 30, 2007, fund balance – reserved for prepaid expenditures totaled \$115,340.

N. Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

O. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2007, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$10,615,261, as follows:

	<u>Government-wide Statement of Net Assets</u>	<u>Fiduciary Funds Statement of Net Assets</u>	<u>Total</u>
Noninterest-bearing deposits	\$ 277	\$ 3,552	\$ 3,829
Interest-bearing deposits	<u>6,487,545</u>	<u>4,123,887</u>	<u>10,611,432</u>
Total	<u>\$6,487,822</u>	<u>\$4,127,439</u>	<u>\$ 10,615,261</u>

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. 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. Deposit balances (bank balances) at June 30, 2007, are secured as follows:

Bank balances	<u>\$ 10,833,942</u>
Federal deposit insurance	206,992
Pledged securities (category 3)	<u>10,626,950</u>
Total	<u>\$ 10,833,942</u>

As of June 30, 2007, the Sheriff's total bank balances were fully insured and collateralized with securities held in the name of the Sheriff by the pledging financial institution's agent and, therefore, not exposed to custodial credit risk.

See Note (1) E for other GASB No. 3 disclosures.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Cameron Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2007, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 22.29 mills on property with net assessed valuations totaling \$145,205,926.

Total law enforcement taxes levied during 2007 were \$3,236,640. There were no taxes receivable at June 30, 2007.

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 2007, consist of the following:

State and local grants	\$ 30,389
Federal grants	371,230
Maintenance of prisoners	<u>7,537</u>
	<u>\$ 409,156</u>

(5) Capital Assets

Capital asset activity for the year ended June 30, 2007 was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>7/1/2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2007</u>
Vehicles, furniture, and equipment	\$1,413,600	\$ 311,492	\$(296,486)	\$1,428,606
Less: accumulated depreciation	<u>(826,290)</u>	<u>(225,196)</u>	<u>273,754</u>	<u>(777,732)</u>
Net capital assets	<u>\$ 587,310</u>	<u>\$ 86,296</u>	<u>\$ (22,732)</u>	<u>\$ 650,874</u>

Depreciation expense in the amount of \$225,196 was charged to public safety.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

(6) Pension Plan

Substantially all employees of the Cameron Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (retirement system).

Plan Description - The Cameron Parish Sheriff contributes to the retirement system, a cost-sharing, multiple-employer defined benefit plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana.

The retirement system issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136, or by calling (337) 362-3191.

Funding Policy - Plan members are required to contribute 10.00% of their annual covered salary and the Cameron Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.00% of annual covered payroll. The contribution requirements of plan members and the Cameron Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Cameron Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2007, 2006, and 2005, were \$248,386, \$245,266, and \$209,392, respectively.

(7) Deferred Compensation Plan

The Sheriff offers its employees participation in the Louisiana Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with the Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all Sheriff employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

(8) Changes in Agency Fund Balances

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

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Inmate Trust Fund	Total
Balances, July 1, 2006	\$ 619	\$ 7,676,540	\$ 197,752	\$ 796	\$ 7,875,707
Additions	295,059	25,454,219	611,005	15,491	26,375,774
Reductions	<u>(292,519)</u>	<u>(29,240,333)</u>	<u>(575,296)</u>	<u>(15,894)</u>	<u>(30,124,042)</u>
Balances, June 30, 2007	<u>\$ 3,159</u>	<u>\$ 3,890,426</u>	<u>\$ 233,461</u>	<u>\$ 393</u>	<u>\$ 4,127,439</u>

(9) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the tax collector fund at June 30, 2007, includes \$3,637,522 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

(10) Litigation and Claims

At June 30, 2007, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

(11) Postretirement Health Care Benefits

The Sheriff provides certain health care benefits for its retired employees. Substantially all of the Sheriff's employees are eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company with the monthly premium paid by the Sheriff. The Sheriff's cost of providing retiree's health care benefits is recognized as an expenditure when the monthly premiums are paid. For the year ended June 30, 2007, the amount of retiree benefits totaled \$43,656.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

(12) Risk Management

The Sheriff is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the sheriff maintains commercial insurance policies covering automobile liability, medical payments, uninsured motorist, and collision; surety bond coverage; and marine liability. In addition to the above policies, the sheriff maintains a public officials liability policy and a law enforcement policy. No claims were paid, which exceeded the policies' coverage amount, on any of the policies during the past three years.

(13) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the Cameron Parish Government. These expenditures are not included in the accompanying financial statements.

(14) Changes in Long-Term Debt

The following is a summary of long-term debt for the year ended June 30, 2007:

	Governmental Activities
Long-term debt at July 1, 2006	\$ 960,838
Additions	-
Reductions	-
Long-term debt at June 30, 2007	\$ 960,838

Long-term debt at June 30, 2007, is comprised of the following:

\$960,838 Department of Homeland Security Special Community Disaster Loan, principal and interest due on 2/2/2011, at interest rate of 2.76%.

Long-term debt is due as follows:

Year Ending June 30,	Governmental Activities	
	Principal payments	Interest payments
2011	\$ 960,838	\$ 121,852

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

(15) New Accounting Pronouncements

In November 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions." This statement requires the accrual of postemployment benefits for retired employees. The Sheriff is required to implement this standard for the fiscal year ending June 30, 2010. The Sheriff has not yet determined the full impact that adoption of GASB Statement No. 45 will have on the financial statements.

**REQUIRED SUPPLEMENTARY
INFORMATION**

CAMERON PARISH SHERIFF
Cameron, Louisiana

General Fund
Budgetary Comparison Schedule
Year Ended June 30, 2007

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
Revenues:				
Ad valorem taxes	\$3,500,000	\$3,690,000	\$3,808,307	\$ 118,307
Intergovernmental revenues -				
Federal grants	65,500	297,779	2,463,724	2,165,945
State grants - state revenue sharing (net)	68,000	68,989	70,752	1,763
State supplemental pay	183,000	172,000	155,644	(16,356)
Other	101,000	130,000	105,573	(24,427)
Fees, charges, and commissions for services -				
Commissions on licenses, taxes, etc.	24,000	14,000	28,628	14,628
Fines and forfeitures	30,000	25,000	26,400	1,400
Civil and criminal fees	25,000	40,000	44,824	4,824
Court costs and attendance	20,500	17,958	23,263	5,305
Feeding, keeping, and transporting prisoners	79,500	72,500	78,953	6,453
Other	18,700	17,700	101,091	83,391
Interest income	35,000	180,000	262,994	82,994
Total revenues	<u>4,150,200</u>	<u>4,725,926</u>	<u>7,170,153</u>	<u>2,444,227</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	2,485,782	2,669,770	2,640,984	28,786
Operating services	520,000	690,968	702,044	(11,076)
Operations and maintenance	490,450	657,771	681,045	(23,274)
Capital outlay	164,500	169,000	311,492	(142,492)
Debt service:				
Interest	8,500	5,000	-	5,000
Total expenditures	<u>3,660,732</u>	<u>4,187,509</u>	<u>4,335,565</u>	<u>(143,056)</u>
Excess of revenues over expenditures	489,468	538,417	2,834,588	2,301,171
Fund balance, beginning	<u>4,134,575</u>	<u>4,134,575</u>	<u>4,134,575</u>	-
Fund balance, ending	<u>\$4,624,043</u>	<u>\$4,672,992</u>	<u>\$6,969,163</u>	<u>\$ 2,301,171</u>

**OTHER SUPPLEMENTARY
INFORMATION**

OTHER FINANCIAL INFORMATION

AGENCY FUNDS

Sheriff's Fund

To account for funds held in connection with civil suits, garnishments and sheriff's sales and payment of these collections to the Sheriff's General Fund and other 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 is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Bond Fund

To account for the collection of bonds, fines, and costs and payment of these collections to recipients in accordance with applicable laws.

Inmate Fund

To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

CAMERON PARISH SHERIFF
Cameron, Louisiana
Agency Funds

Combining Balance Sheet
June 30, 2007

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Inmate Fund	Totals
ASSETS					
Cash	\$ 3,159	\$ -	\$ -	\$ 393	\$ 3,552
Interest-bearing deposits	<u>-</u>	<u>3,890,426</u>	<u>233,461</u>	<u>-</u>	<u>4,123,887</u>
Total Assets	<u>\$ 3,159</u>	<u>\$ 3,890,426</u>	<u>\$233,461</u>	<u>\$ 393</u>	<u>\$4,127,439</u>
LIABILITIES					
Due to taxing bodies and others	\$ 3,159	\$ 3,890,426	\$ 233,461	\$ -	\$ 4,127,046
Due to inmates and others	<u>-</u>	<u>-</u>	<u>-</u>	<u>393</u>	<u>393</u>
Total Liabilities	<u>\$ 3,159</u>	<u>\$ 3,890,426</u>	<u>\$233,461</u>	<u>\$ 393</u>	<u>\$4,127,439</u>

CAMERON PARISH SHERIFF
Cameron, Louisiana
Agency Funds

Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 2007

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Inmate Fund	Totals
Balances, beginning of year	\$ 619	\$ 7,676,540	\$ 197,752	\$ 796	\$ 7,875,707
Additions:					
Deposits -					
Sheriff's sales, suits, and seizures	278,570	-	-	-	278,570
Garnishments	16,489	-	-	-	16,489
Bonds	-	-	37,045	-	37,045
Fines, forfeitures and costs	-	-	564,106	-	564,106
Inmate deposits	-	-	-	15,491	15,491
Taxes, fees, etc., paid to tax collector	-	25,351,403	-	-	25,351,403
Interest	-	102,816	9,854	-	112,670
Total additions	<u>295,059</u>	<u>25,454,219</u>	<u>611,005</u>	<u>15,491</u>	<u>26,375,774</u>
Total	<u>295,678</u>	<u>33,130,759</u>	<u>808,757</u>	<u>16,287</u>	<u>34,251,481</u>
Reductions:					
Taxes, fees, etc., distributed to taxing bodies and others	-	19,622,946	-	-	19,622,946
Deposits settled to -					
State agencies	-	5,232	20,765	-	25,997
Sheriff's General Fund	41,082	3,948,013	75,223	-	4,064,318
Clerk of Court	3,049	-	25,520	-	28,569
Police Jury	-	5,664,142	203,178	-	5,867,320
District Attorney	-	-	99,587	-	99,587
Judicial expense fund	-	-	36,820	-	36,820
Crime lab	-	-	24,570	-	24,570
Indigent defender board	-	-	89,633	-	89,633
Litigants, attorneys etc.	248,388	-	-	-	248,388
Inmate withdrawals	-	-	-	15,894	15,894
Total reductions	<u>292,519</u>	<u>29,240,333</u>	<u>575,296</u>	<u>15,894</u>	<u>30,124,042</u>
Balances, end of year	<u>\$ 3,159</u>	<u>\$ 3,890,426</u>	<u>\$ 233,461</u>	<u>\$ 393</u>	<u>\$ 4,127,439</u>

**INTERNAL CONTROL,
COMPLIANCE
AND
OTHER MATTERS**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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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

WEB SITE:
WWW.KCSRPCAS.COM

The Honorable Theos Duhon
Cameron Parish Sheriff
Cameron, Louisiana

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Cameron Parish Sheriff (the Sheriff), a component unit of the Cameron Parish Police Jury, as of and for the year ended June 30, 2007, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated November 15, 2007. We conducted our 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 our audit, we considered the Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control. We consider the deficiencies described in the accompanying schedule of current and prior year control deficiencies and management's corrective action plan as items 07-1(IC) and 07-2(IC) to be significant deficiencies in internal control over financial reporting.

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CERTIFIED PUBLIC ACCOUNTANTS

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies that are also considered to be material weaknesses. However, we consider the significant deficiencies described above to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under Government Auditing Standards.

The Sheriff's responses to the findings identified in our audit are described in the accompanying schedule of current and prior year control deficiencies and management's corrective action plan. We did not audit the Sheriff's responses and, accordingly we express no opinion on them.

This report is intended solely for the information and use of the Sheriff, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Oberlin, Louisiana
November 15, 2007

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

WEB SITE:
WWW.KCSRCPAS.COM

The Honorable Theos Duhon
Cameron Parish Sheriff
Cameron, Louisiana

Compliance

We have audited the compliance of the Cameron Parish Sheriff (the Sheriff), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2007. The Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Sheriff's management. Our responsibility is to express an opinion on the Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Sheriff's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Sheriff's compliance with those requirements.

In our opinion, the Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

Internal Control Over Compliance

The management of the Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Sheriff's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, the adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is *more than inconsequential will not be prevented or detected by the entity's internal control*.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Sheriff, the Sheriff's management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Oberlin, Louisiana
November 15, 2007

CAMERON PARISH SHERIFF
Cameron, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/ Program Title	Project Number	CFDA Number	Expenditures
<u>United States Department of Homeland Security</u>			
Passed through State of Louisiana Military Department of Homeland Security and Emergency Preparedness			
Public Assistance Grant	FEMA-1067-DR-LA	97.036	\$ <u>157,510</u>
<u>Office of Justice Programs/Department of Justice</u>			
Passed through Louisiana Commission on Law Enforcement			
FY 2006 Office of Justice Programs Hurricane Relief	Y06-8-032	16.738	<u>2,174,085</u>
<u>United States Department of Homeland Security</u>			
Law Enforcement Terrorism Prevention Program	X06-6-004	97.067	<u>30,671</u>
TOTAL FEDERAL AWARDS			<u>\$ 2,362,266</u>

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2007

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Cameron Parish Sheriff (the Sheriff). The Sheriff's reporting entity is defined in Note 1 to the basic financial statements for the year ended June 30, 2007. All federal financial assistance received directly from federal agencies is included on the schedule as well as federal financial assistance passed through other government agencies. The following program is considered a major federal program of the Sheriff: Office of Justice Programs/Department of Justice FY 2006 Office of Justice Programs Hurricane Relief.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Sheriff's basic financial statements for the year ended June 30, 2007.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Schedule of Findings and Questioned Costs
Year Ended June 30, 2007

Part I. Summary of Auditor's Results:

1. An unqualified report was issued on the basic financial statements.
2. A reportable condition in internal control was disclosed by the audit of the basic financial statements.
3. There were no material instances of noncompliance.
4. No reportable conditions in internal control over the major programs were disclosed by the audit of the basic financial statements.
5. An unqualified opinion was issued on compliance for the major programs.
6. The audit disclosed no findings required to be reported under Section 510(a) of Circular A-133.
7. The following programs were considered to be major programs: Office of Justice Programs/Department of Justice FY 2006 Office of Justice Programs Hurricane Relief.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$300,000.
9. The auditee did not qualify as a low-risk auditee under Section 530 of Circular A-133.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

A. Compliance Findings –

There were no compliance findings.

B. Internal Control Findings –

See internal control findings 07-1(IC) and 07-2(IC) on the Summary Schedule of Current and Prior Year control deficiencies and Management's Corrective Action Plan.

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of Circular A-133:

There are no findings and questioned costs related to federal programs.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Summary Schedule of Current and Prior Year Control Deficiencies
and Management's Corrective Action Plan
Year Ended June 30, 2007

Fiscal Year Deficiency Initially Occurred	Description of Deficiency	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/07) --					
<u>Internal Control:</u>					
07-1(IC)	unknown Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions. No response is considered necessary.	Lisa Stewart, Accountant	N/A
07-2(IC)	unknown The Sheriff does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.	N/A	The Sheriff has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the Sheriff to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Lisa Stewart, Accountant	N/A

CAMERON PARISH SHERIFF
Cameron, Louisiana

Summary Schedule of Current and Prior Year Control Deficiencies
and Management's Corrective Action Plan
Year Ended June 30, 2007

Ref. No.	Fiscal Year Deficiency Initially Occurred	Description of Deficiency	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<u>PRIOR YEAR (6/30/06) --</u>						
<u>Internal Control:</u>						
06-1(IC)	unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions. No response is considered necessary.	Lisa Stewart, Accountant	N/A
<u>Compliance:</u>						
06-2(C)	6/30/2006	Ad valorem taxes were not disbursed in accordance with LSA R.S. 47:2060. In accordance with LA R.S. 47:2060, taxes should be disbursed on or before the 10th of the month following collection/deposit.	Yes			
06-3(C)	6/30/2006	Quotations for purchases of vehicles over \$10,000 but under \$20,000 were not obtained. LSA R.S. 38:2212:1 states that for purchases of \$10,000 or more, but less than \$20,000 shall be made by obtaining not less than three telephone or facsimile quotations	Yes			
06-4(C)	6/30/2006	The Sheriff disbursed funds, donated by an outside party, to deputies directly affected by Hurricane Rita. The Sheriff is in violation of R.S. 1123(36) because the Sheriff is not authorized under this statute to provide disaster aid or relief.	Yes			