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VERMILION PARISH SHERIFF

Abbeville, Louisiana

Financial Report

Year Ended June 30, 2006

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 1/24/07

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1-2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net assets	5
Statement of activities	6
FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental fund	9
Reconciliation of the governmental fund balance sheet to the statement of net assets	10
Statement of revenues, expenditures, and changes in fund balance - governmental fund	11
Reconciliation of the statement of revenues, expenditures, and changes in fund balance of governmental fund to the statement of activities	12
Statement of net assets - proprietary fund	13
Statement of revenues, expenditures, and changes in fund net assets - proprietary fund	14
Statement of cash flows - proprietary fund	15-16
Statement of fiduciary net assets and liabilities	17
Notes to basic financial statements	18-29
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedule: General Fund	31
OTHER SUPPLEMENTARY INFORMATION	
OTHER FINANCIAL INFORMATION	
General Fund: Budgetary comparison schedule - expenditures	34
Agency Funds: Combining balance sheet	36
Combining statement of changes in assets and liabilities	37
INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	39-40
Summary schedule of current and prior year audit findings and management's corrective action plan	41-42

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INDEPENDENT AUDITORS' REPORT

The Honorable Michael Couvillion
Vermilion Parish Sheriff
Abbeville, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information, of the Vermilion Parish Sheriff, a component unit of the Vermilion Parish Police Jury, as of and for the year ended June 30, 2006, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Vermilion Parish Sheriff's management. Our responsibility is to express opinions 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 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information, of the Vermilion Parish Sheriff as of June 30, 2006, and the respective changes in financial position, and, where applicable, cash flows thereof 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 a report dated September 11, 2006 on our consideration of the Vermilion Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 31 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 Vermilion Parish 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 Vermilion Parish Sheriff's basic financial statements. The other supplementary information on pages 34 through 37 is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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

Abbeville, Louisiana
September 11, 2006

BASIC FINANCIAL STATEMENTS

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

VERMILION PARISH SHERIFF
Abbeville, Louisiana

Statement of Net Assets
June 30, 2006

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash	\$ 2,805,746	\$ 42,137	\$2,847,883
Interest-bearing deposits	73,515	-	73,515
Receivables	1,630,537	4,185	1,634,722
Restricted assets:			
Inmate cash	-	15,022	15,022
Total current assets	4,509,798	61,344	4,571,142
Noncurrent assets:			
Capital assets, net	1,431,427	91,248	1,522,675
Total assets	5,941,225	152,592	6,093,817
LIABILITIES			
Accounts payables	117,736	-	117,736
Other accrued liabilities	7,997	-	7,997
Due to other taxing bodies	64,618	-	64,618
Payable from restricted assets:			
Inmate deposits	-	15,022	15,022
Total liabilities	190,351	15,022	205,373
NET ASSETS			
Invested in capital assets	1,431,427	91,248	1,522,675
Unrestricted	4,319,447	46,322	4,365,769
Total net assets	\$ 5,750,874	\$ 137,570	\$ 5,888,444

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

VERMILION PARISH SHERIFF
Abbeville, Louisiana

Statement of Activities
Year Ended June 30, 2006

Functions/Programs	Program Revenues		Net (Expense) Revenue And Changes in Net Assets		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Governmental activity:					
Public safety:					
Law enforcement	\$6,165,291	\$1,205,412	\$ 510,189	\$ (4,449,690)	\$ (4,449,690)
Business-type activity:					
Commissary	<u>51,709</u>	<u>41,614</u>	<u>-</u>	<u>(10,095)</u>	<u>(10,095)</u>
Total	<u>\$6,217,000</u>	<u>\$1,247,026</u>	<u>\$ 510,189</u>	<u>(4,449,690)</u>	<u>(4,459,785)</u>
Taxes:					
Property taxes, levied for general purposes				1,901,117	1,901,117
Sales taxes, levied for general purposes				4,352,059	4,352,059
Interest and investment earnings				25,603	26,238
Gain on disposal of assets				-	116,508
Miscellaneous				585,196	585,946
Total general revenues				<u>6,980,483</u>	<u>6,981,868</u>
Change in net assets				2,530,793	2,522,083
Net assets - June 30, 2005				<u>3,220,081</u>	<u>3,366,361</u>
Net assets - June 30, 2006				<u>\$ 5,750,874</u>	<u>\$ 5,888,444</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.

VERMILION PARISH SHERIFF
Abbeville, Louisiana

Balance Sheet
Governmental Fund
June 30, 2006

	<u>General Fund</u>
ASSETS	
Cash	\$2,805,746
Interest-bearing deposits	73,515
Receivables	<u>1,630,537</u>
Total assets	<u>\$4,509,798</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 117,736
Other accrued liabilities	7,997
Due to other taxing bodies	<u>64,618</u>
Total liabilities	190,351
Fund balance:	
Unreserved, undesignated	<u>4,319,447</u>
Total liabilities and fund balance	<u>\$4,509,798</u>

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

VERMILION PARISH SHERIFF
Abbeville, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2006

Total fund balance for governmental fund at June 30, 2006		\$4,319,447
Cost of capital assets at June 30, 2006	\$2,590,282	
Less: Accumulated depreciation	<u>(1,158,855)</u>	
Capital assets, net		<u>1,431,427</u>
Net assets at June 30, 2006		<u>\$5,750,874</u>

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

VERMILION PARISH SHERIFF
Abbeville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund
Year Ended June 30, 2006

	<u>General Fund</u>
Revenues:	
Ad valorem taxes	\$1,901,117
Intergovernmental revenues -	
Sales tax	4,352,059
State grants - state revenue sharing (net)	215,618
State supplemental pay	240,682
Law enforcement grant	53,889
Fees, charges, and commissions for services -	
Commissions on licenses, taxes, etc.	49,168
Fines and forfeitures	78,282
Civil and criminal fees	223,083
Court costs and attendance	90,268
Feeding, keeping, and transporting prisoners	764,611
Other	585,196
Interest income	25,603
Total revenues	<u>8,579,576</u>
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	3,821,115
Operating services	966,347
Operations and maintenance	1,186,453
Capital outlay	809,990
Total expenditures	<u>6,783,905</u>
Excess of revenues over expenditures	1,795,671
Other financing sources:	
Sale of equipment	147,110
Excess of revenues and other financing sources over expenditures	1,942,781
Fund balance, beginning	<u>2,376,666</u>
Fund balance, ending	<u>\$4,319,447</u>

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

VERMILION PARISH SHERIFF
Abbeville, 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, 2006

Total net change in fund balance for the year ended June 30, 2006 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$1,942,781
Add: Capital outlay costs which are considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balance	809,990
Less: Depreciation expense for year ended June 30, 2006	(191,376)
Less: Proceeds from sales of assets	(147,110)
Add: Gain on disposal of assets	<u>116,508</u>
Total changes in net assets for the year ended June 30, 2006 per Statement of Activities	<u>\$2,530,793</u>

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

VERMILION PARISH SHERIFF
Abbeville, Louisiana

Statement of Net Assets
Proprietary Fund
June 30, 2006

	<u>Enterprise Fund</u>
ASSETS	
Current assets:	
Cash	\$ 42,137
Other receivables	4,185
Restricted assets:	
Inmate cash	<u>15,022</u>
Total current assets	61,344
Capital assets, net of accumulated depreciation	<u>91,248</u>
Total assets	<u>152,592</u>
LIABILITIES	
Current liabilities:	
Payable from restricted assets:	
Inmate deposits	<u>15,022</u>
NET ASSETS	
Invested in capital assets	91,248
Unrestricted	<u>46,322</u>
Total net assets	<u>\$ 137,570</u>

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

VERMILION PARISH SHERIFF
Abbeville, Louisiana

Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Fund
Year Ended June 30, 2006

	<u>Enterprise Fund</u>
Operating revenues:	
Commissary	<u>\$ 41,614</u>
Operating expenses:	
Depreciation	11,738
Other expenses	<u>39,971</u>
Total operating expenses	<u>51,709</u>
Operating loss	<u>(10,095)</u>
Non-operating revenues:	
Interest income	635
Other income	<u>750</u>
Total non-operating income	<u>1,385</u>
Change in net assets	(8,710)
Net assets, beginning	<u>146,280</u>
Net assets, ending	<u>\$ 137,570</u>

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

VERMILION PARISH SHERIFF
Abbeville, Louisiana

Statement of Cash Flows
Proprietary Fund
Year Ended June 30, 2006

	<u>Enterprise Fund</u>
Cash flows from operating activities:	
Receipts from customers	\$ 43,720
Payments to suppliers	<u>(37,575)</u>
Net cash provided by operating activities	6,145
Cash flows from noncapital financing activities:	
Other income	750
Cash flows from investing activities:	
Interest on investments	<u>635</u>
Net increase in cash and cash equivalents	7,530
Cash and cash equivalents, beginning of period	<u>49,629</u>
Cash and cash equivalents, end of period	<u>\$ 57,159</u>

(continued)

VERMILION PARISH SHERIFF
Abbeville, Louisiana

Statement of Cash Flows
Proprietary Fund (continued)
Year Ended June 30, 2006

	<u>Enterprise Fund</u>
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$(10,095)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	11,738
Changes in assets and liabilities:	
Increase in other receivables	(3,113)
Decrease in inventory	2,396
Increase in due to inmates	<u>5,219</u>
Net cash used by operating activities	<u>\$ 6,145</u>
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:	
Cash and cash equivalents, beginning of period -	
Cash- unrestricted	\$ 39,826
Cash-restricted	<u>9,803</u>
Total cash and cash equivalents	<u>49,629</u>
Cash and cash equivalents, end of period -	
Cash- unrestricted	42,137
Cash-restricted	<u>15,022</u>
Total cash and cash equivalents	<u>57,159</u>
Net increase	<u>\$ 7,530</u>

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

VERMILION PARISH SHERIFF
Abbeville, Louisiana

Fiduciary Funds
Statement of Fiduciary Net Assets and Liabilities
June 30, 2006

ASSETS

Assets:

Cash	\$ 347,430
Interest-bearing deposits	860,796
Receivables	<u>32,271</u>

Total assets	<u>\$1,240,497</u>
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LIABILITIES

Liabilities:

Due to others	<u>\$1,240,497</u>
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The accompanying notes are an integral part of the basic financial statements.

VERMILLION PARISH SHERIFF
Abbeville, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

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 Vermilion 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.

The following is a summary of certain significant accounting policies:

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Vermilion Parish Police Jury is the financial reporting entity for Vermilion 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.

VERMILLION PARISH SHERIFF
Abbeville, Louisiana

Notes to Basic Financial Statements (Continued)

Governmental Accounting Standards Board (GASB) Statement No. 14 and No. 39 established criteria for determining which component units should be considered part of the Vermilion 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;
 - 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 Vermilion 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 Vermilion 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. As a result, an entirely new financial presentation format has been implemented.

VERMILLION PARISH SHERIFF
Abbeville, Louisiana

Notes to Basic Financial Statements (Continued)

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities displays information about the reporting government as a whole. They include all funds of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenue. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities presents a comparison between direct expenses and program revenues for the business-type activities of the Sheriff and for each function of 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, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements 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 three categories: governmental, proprietary 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 and are at least 5 percent of the corresponding total for all governmental and enterprise funds combined. 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.

Proprietary Fund –

Proprietary funds are used to account for ongoing organizations and activities that are similar to those often found in the private sector. The measurement focus is

VERMILLION PARISH SHERIFF
Abbeville, Louisiana

Notes to Basic Financial Statements (Continued)

based upon determination of the net income, financial position, and cash flows. The following is the Sheriff's proprietary fund type:

Enterprise Fund

The Enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprise – where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to inmates on a continuing basis be financed or recovered primarily through charges; or (b) where the governing body has decided that periodic determination of revenues earned expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Sheriff applies all applicable FASB pronouncements issued after November 30, 1989 in accounting and reporting for its enterprise fund. The Sheriff's enterprise fund is the Commissary fund.

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.

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

VERMILLION PARISH SHERIFF
Abbeville, Louisiana

Notes to Basic Financial Statements (Continued)

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 1 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.

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.

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.

VERMILLION PARISH SHERIFF
Abbeville, Louisiana

Notes to Basic Financial Statements (Continued)

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.

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, 2006.

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

VERMILLION PARISH SHERIFF
Abbeville, Louisiana

Notes to Basic Financial Statements (Continued)

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 \$1,000 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

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. Annual and Sick Leave

All full-time employees of the Sheriff's earn from 10 to 15 days of annual leave, depending on their length of service. Full-time employees earn 8 hours sick leave per month actually worked. Sick leave accumulates from year to year, no monetary compensation is allowed at termination. The maximum days of sick leave an employee can accumulate is 31.25 days. At June 30, 2006, the Sheriff has no accumulated and vested benefits relating to annual 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

VERMILLION PARISH SHERIFF
Abbeville, Louisiana

Notes to Basic Financial Statements (Continued)

restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

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.

P. Report Classification

Certain previously reported amounts for the year ended June 30, 2005 have been reclassified to the June 30, 2006 classifications.

(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, 2006, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$4,144,646, as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Cash	\$ 2,862,905	\$ 347,430	\$ 3,210,335
Interest-bearing deposits	<u>73,515</u>	<u>860,796</u>	<u>934,311</u>
Total	<u>\$ 2,936,420</u>	<u>\$ 1,208,226</u>	<u>\$ 4,144,646</u>

VERMILLION PARISH SHERIFF
Abbeville, Louisiana

Notes to Basic Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2006, are secured as follows:

Bank balances	<u>\$4,062,073</u>
Federal deposit insurance	100,000
Pledged securities (category 3)	<u>3,962,073</u>
Total	<u>\$4,062,073</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(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 on January 1 on property assessed on that date and are actually billed to taxpayers by the Sheriff in November. 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 Vermilion 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, 2006, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 8.98 mills on property with net assessed valuations totaling \$218,727,140.

Total law enforcement taxes levied during 2006 were \$1,964,180. There were no taxes receivable at June 30, 2006.

VERMILLION PARISH SHERIFF
Abbeville, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Receivables

Receivables on the government-wide statement of net assets consisted of the following:

	Governmental Activities	Business-Type Activities
Sales tax receivable	\$ 1,205,080	\$ -
Grants receivable	305,463	-
Other receivables	119,994	4,185
Total	\$ 1,630,537	\$ 4,185

(5) Capital Assets

Capital asset activity for the year ended June 30, 2006 was as follows:

	Balance 6/30/2005	Additions	Deletions	Balance 6/30/2006
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 106,248	\$ -	\$ -	\$ 106,248
Construction in progress	-	53,855	-	53,855
Other capital assets:				
Buildings	152,729	-	-	152,729
Jail addition	487,871	-	-	487,871
Equipment and vehicles	1,130,564	756,135	97,120	1,789,579
Totals	1,877,412	809,990	97,120	2,590,282
Less accumulated depreciation				
Buildings and improvements	103,476	9,130	-	112,606
Jail addition	124,315	12,197	-	136,512
Equipment and vehicles	806,206	170,049	66,518	909,737
Total accumulated depreciation	1,033,997	191,376	66,518	1,158,855
Governmental activities, capital assets, net	\$ 843,415	\$ 618,614	\$ (30,602)	\$ 1,431,427

VERMILLION PARISH SHERIFF
Abbeville, Louisiana

Notes to Basic Financial Statements (Continued)

	<u>Balance</u> <u>6/30/2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2006</u>
Business-type activity:				
Capital assets:				
Buildings	\$ 175,022	\$ -	\$ -	\$ 175,022
Equipment	<u>70,169</u>	<u>-</u>	<u>2,160</u>	<u>68,009</u>
Totals	<u>245,191</u>	<u>-</u>	<u>2,160</u>	<u>243,031</u>
Less accumulated depreciation				
Buildings	81,521	8,751	-	90,272
Equipment	<u>60,684</u>	<u>2,987</u>	<u>2,160</u>	<u>61,511</u>
Total accumulated depreciation	<u>142,205</u>	<u>11,738</u>	<u>-</u>	<u>151,783</u>
 Business-type activity, capital assets, net	 <u>\$ 102,986</u>	 <u>\$(11,738)</u>	 <u>\$ 2,160</u>	 <u>\$ 91,248</u>

Depreciation expense was charged to the law enforcement governmental activity and to the commissary business-type activity in the amount of \$191,376 and \$11,738, respectively.

(6) Pension Plan

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

Plan Description - The Vermilion 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 10.0% of their annual covered salary and the Vermilion Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 10.75% of annual covered payroll. The contribution requirements of plan members and the Vermilion Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Vermilion Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2006, 2005, and 2004 were \$335,393, \$244,975 and \$249,776, respectively.

VERMILLION PARISH SHERIFF
Abbeville, Louisiana

Notes to Basic Financial Statements (Continued)

(7) Changes in Agency Fund Balances

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

	Civil Fund	Tax Collector Fund	Bond Fund	Total
Balances, June 30, 2005	\$ 21,191	\$ 734,868	\$ 131,843	\$ 887,902
Additions	448,484	22,420,908	854,208	23,723,600
Reductions	<u>(443,678)</u>	<u>(22,150,400)</u>	<u>(776,927)</u>	<u>(23,371,005)</u>
Balances, June 30, 2006	<u>\$ 25,997</u>	<u>\$ 1,005,376</u>	<u>\$ 209,124</u>	<u>\$ 1,240,497</u>

(8) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the tax collector fund at June 30, 2006, includes \$859,760 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.

(9) Litigation and Claims

At June 30, 2006, the Sheriff is involved in three lawsuits claiming damages. In the opinion of management and the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

(10) 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.

**REQUIRED SUPPLEMENTARY
INFORMATION**

VERMILION PARISH SHERIFF
Abbeville, Louisiana

General Fund
Budgetary Comparison Schedule
Year Ended June 30, 2006

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 1,850,000	\$ 1,900,000	\$ 1,901,117	\$ 1,117
Intergovernmental revenues -				
Sales tax	1,410,000	3,615,000	4,352,059	737,059
State grants - state revenue sharing (net)	215,000	215,618	215,618	-
State supplemental pay	225,000	237,000	240,682	3,682
Law enforcement grant	-	-	53,889	53,889
Fees, charges, and commissions for services -				
Commissions on licenses, taxes, etc.	45,000	46,000	49,168	3,168
Fines and forfeitures	52,000	71,457	78,282	6,825
Civil and criminal fees	300,000	220,000	223,083	3,083
Court costs and attendance	105,000	125,000	90,268	(34,732)
Feeding, keeping, and transporting prisoners	739,000	769,250	764,611	(4,639)
Other	83,250	432,651	585,196	152,545
Interest income	1,000	34,000	25,603	(8,397)
Total revenues	<u>5,025,250</u>	<u>7,665,976</u>	<u>8,579,576</u>	<u>913,600</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	2,952,632	4,328,032	3,821,115	506,917
Operating services	1,151,500	1,091,500	966,347	125,153
Operations and maintenance	859,250	1,106,819	1,186,453	(79,634)
Capital outlay	182,000	761,013	809,990	(48,977)
Total expenditures	<u>5,145,382</u>	<u>7,287,364</u>	<u>6,783,905</u>	<u>503,459</u>
Excess (deficiency) of revenues over expenditures	(120,132)	378,612	1,795,671	1,417,059
Other financing sources:				
Sale of equipment	5,000	147,110	147,110	-
Excess (deficiency) of revenues and other financing sources over expenditures	(115,132)	525,722	1,942,781	1,417,059
Fund balance, beginning	<u>2,376,666</u>	<u>2,376,666</u>	<u>2,376,666</u>	-
Fund balance, ending	<u>\$ 2,261,534</u>	<u>\$ 2,902,388</u>	<u>\$ 4,319,447</u>	<u>\$ 1,417,059</u>

**OTHER SUPPLEMENTARY
INFORMATION**

OTHER FINANCIAL INFORMATION

VERMILION PARISH SHERIFF
Abbeville, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
Year Ended June 30, 2006

	Budget		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Current:				
Public safety -				
Personal services and related benefits:				
Sheriff's salary	\$ 109,582	\$ 109,582	\$ 109,559	\$ 23
Deputies' salaries	2,537,000	3,820,950	3,333,258	487,692
Pension and payroll taxes	306,050	397,500	378,298	19,202
Total personal services and related benefits	<u>2,952,632</u>	<u>4,328,032</u>	<u>3,821,115</u>	<u>506,917</u>
Operating services:				
Hospitalization insurance	825,000	780,000	680,979	99,021
Auto insurance	90,000	95,000	68,937	26,063
Deputy liability insurance	230,000	150,000	148,266	1,734
Other insurance	6,500	66,500	68,165	(1,665)
Total operating services	<u>1,151,500</u>	<u>1,091,500</u>	<u>966,347</u>	<u>125,153</u>
Operations and maintenance:				
Auto fuel and oil	150,000	192,000	203,733	(11,733)
Auto and equipment repair and maintenance	144,000	225,525	222,033	3,492
Deputy uniforms, supplies, and training	67,000	107,001	116,018	(9,017)
Office supplies and expenses	99,500	117,000	113,283	3,717
Telephone and utilities	84,000	98,500	71,740	26,760
Prisoner feeding, maintenance, and transporting	100,250	133,250	139,873	(6,623)
Accounting and legal	37,000	28,000	24,412	3,588
Criminal investigations	35,000	18,500	3,087	15,413
Building maintenance	-	-	4,377	(4,377)
Community services	13,500	19,000	16,683	2,317
Other	129,000	168,043	271,214	(103,171)
Total operations and maintenance	<u>859,250</u>	<u>1,106,819</u>	<u>1,186,453</u>	<u>(79,634)</u>
Capital outlay:				
Vehicles and equipment	182,000	761,013	809,990	(48,977)
Total expenditures	<u>\$5,145,382</u>	<u>\$7,287,364</u>	<u>\$6,783,905</u>	<u>\$ 503,459</u>

AGENCY FUNDS

Civil Fund

To account for funds held in connection with civil suits, sheriff's sales, and garnishments.

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.

VERMILION PARISH SHERIFF
 Abbeville, Louisiana
 Agency Funds

Combining Balance Sheet
 June 30, 2006

	Civil Fund	Tax Collector Fund	Bond Fund	Total
ASSETS				
Cash	\$ 25,997	\$ 144,580	\$ 176,853	\$ 347,430
Interest-bearing deposits	-	860,796	-	860,796
Receivables	-	-	32,271	32,271
Total assets	<u>\$ 25,997</u>	<u>\$ 1,005,376</u>	<u>\$ 209,124</u>	<u>\$ 1,240,497</u>
LIABILITIES				
Due to taxing bodies and others	\$ 25,997	\$ 1,005,376	\$ 209,124	\$ 1,240,497

VERMILION PARISH SHERIFF
Abbeville, Louisiana
Agency Funds

Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 2006

	Civil Fund	Tax Collector Fund	Bond Fund	Total
Balances, beginning of year	\$ 21,191	\$ 734,868	\$ 131,843	\$ 887,902
Additions:				
Deposits -				
Sheriff's sales, suits, and seizures	283,780	-	-	283,780
Garnishments	133,313	-	-	133,313
Bonds	-	-	80,642	80,642
Fines, forfeitures and costs	31,272	-	759,224	790,496
Taxes, fees, etc., paid to tax collector	-	22,316,067	-	22,316,067
Interest	119	67,642	1,705	69,466
Other	-	37,199	12,637	49,836
Total additions	<u>448,484</u>	<u>22,420,908</u>	<u>854,208</u>	<u>23,723,600</u>
 Total	<u>469,675</u>	<u>23,155,776</u>	<u>986,051</u>	<u>24,611,502</u>
Reductions:				
Taxes, fees, etc., distributed				
to taxing bodies and others	-	14,865,713	-	14,865,713
Deposits settled to -				
State agencies	-	7,490	25,760	33,250
Sheriff's General Fund	71,399	2,174,559	119,039	2,364,997
Clerk of Court	13,249	-	30,955	44,204
Police Jury	-	4,911,461	235,669	5,147,130
District Attorney	-	-	121,273	121,273
Crime lab	-	-	34,170	34,170
Indigent defender board	-	-	112,658	112,658
Litigants, attorneys etc.	190,934	-	41,960	232,894
Other settlements	7,943	-	29,016	36,959
Other reductions	160,153	191,177	26,427	377,757
Total reductions	<u>443,678</u>	<u>22,150,400</u>	<u>776,927</u>	<u>23,371,005</u>
 Balances, end of year	<u>\$ 25,997</u>	<u>\$ 1,005,376</u>	<u>\$ 209,124</u>	<u>\$ 1,240,497</u>

**INTERNAL CONTROL,
COMPLIANCE
AND
OTHER MATTERS**

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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**

* A Professional Accounting Corporation

The Honorable Michael Couvillion
Vermilion Parish Sheriff
Vermilion, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of the Vermilion Parish Sheriff (the Sheriff), a component unit of the Vermilion Parish Police Jury, as of and for the year ended June 30, 2006, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated September 11, 2006. 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 in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matters involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sheriff's ability to initiate, record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as Item 06-1(IC) and 06-2(IC).

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their

assigned functions. Our 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, we believe the reportable conditions described above are 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as items 06-3(C) and 06-4(C).

This report is intended solely for the information and use of management, others within the organization, and is not intended to be and should not be used by anyone other than 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

Abbeville, Louisiana
September 11, 2006

VERMILION PARISH SHERIFF
Abbeville, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2006

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/06) --						
<u>Internal Control:</u>						
06-1(IC)	2004	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.	Ron Sommer, Chief Civil Deputy	N/A
06-2(IC)	2006	Vermilion Parish Sheriff had \$32,271 of bond monies misappropriated during fiscal year ended June 30, 2006. Monies are not being deposited daily and cash receipt logs at the jail are not being reconciled to the bonds cash receipts journal maintained at the Sheriff's office. Monies received at the Sheriff's office are not being counted by two individuals and reconciled to the receipts. Together two employees should open the envelope received from the jail, count monies received, and match to the total of receipts included with the monies. The two employees should sign off and date acknowledging count and agreement with receipts. Then, a third independent employee should reconcile the bonds cash receipts journal to the cash receipts log maintained at the jail. Monies should be deposited daily.	Yes	The \$32,271 has been fully reimbursed and the bond subsidiary has been updated accordingly. The Vermilion Parish Sheriff has implemented more controls over the collection of bonds.	Ron Sommer, Chief Civil Deputy	Immediately

(continued)

VERMILION PARISH SHERIFF
Abbeville, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan (continued)
Year Ended June 30, 2006

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<u>CURRENT YEAR (6/30/06) (continued) --</u>						
<u>Compliance:</u>						
06-3(C)	2006	In accordance with LA R.S. 47:2060, taxes should be disbursed on or before the 10th of the month following collection/deposit. The Vermilion Parish Sheriff's Office collected taxes and recorded them as protested taxes when they were not protested taxes. The Vermilion Parish Sheriff's Office should determine which taxes paid under protest are available to be disbursed to the various taxing bodies.	No	The Vermilion Parish Sheriff's Office will make sure that taxes are disbursed according to LA R.S. 47:2060.	Ron Sonnier, Chief Civil Deputy	Immediately
06-4(C)	2006	The Vermilion Parish Sheriff's Office did not make a public notice of an auction for the sale of Sheriff assets in a local journal per LSA RS 49:125.	No	The Vermilion Parish Sheriff's Office will make public notices for all future auctions for the sale of Sheriff assets.	Ron Sonnier, Chief Civil Deputy	Immediately
<u>PRIOR YEAR (6/30/05) --</u>						
<u>Internal Control:</u>						
05-1(IC)	2004	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.	Ron Sonnier, Chief Civil Deputy	N/A