

**PLAQUEMINES PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
Pointe-A-La-Hache, Louisiana**

Financial Report

Year Ended June 30, 2000

Under provisions of state law, this report is a public document. It has been submitted to the appropriate public officials. The report will be available at the Baton Rouge office of the Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-17-01

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INDEPENDENT AUDITORS' REPORT

The Honorable Irvin F. Hingle, Jr.
Plaquemines Parish Sheriff as
Ex-officio Tax Collector
Pointe-A-La-Hache, Louisiana

We have audited the accompanying statement of assets and liabilities and the statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Plaquemines Parish Sheriff, as of and for the year ended June 30, 2000, as listed in the table of contents. These financial statements are the responsibility of the Plaquemines Parish Sheriff as Ex-Officio Tax Collector. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that 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 opinion.

As discussed in Note 1, the financial statements present only the Tax Collector Fund (agency fund) and are not intended to present fairly the financial position and results of operations of the Plaquemines Parish Sheriff, in conformity with generally accepted accounting principles. Further, the accompanying statements have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities and the collections, distributions, and unsettled balances of the Tax Collector Fund of the Plaquemines Parish Sheriff as of and for the year ended June 30, 2000, on the basis of accounting described in Note 1.

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In accordance with Government Auditing Standards, we have also issued our report dated October 20, 2000 on our consideration of the Tax Collector Fund of the Plaquemines Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Lafayette, Louisiana
October 20, 2000

FINANCIAL STATEMENTS

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana
Tax Collector Agency Fund

Statement of Assets and Liabilities
June 30, 2000

ASSETS

Cash	<u>\$ 180,179</u>
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LIABILITIES

Due to taxing bodies and others	<u>\$ 180,179</u>
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The accompanying notes are an integral part of this statement.

PLAQUEMINES PARISH SHERIFF
 Pointe-A-La-Hache, Louisiana
 Tax Collector Agency Fund

Statement of Collections, Distributions, and Unsettled Balances
 Year Ended June 30, 2000

Unsettled balances at July 1, 1999	\$ <u>97,371</u>
Collections:	
Ad valorem taxes	23,306,338
State revenue sharing	537,186
Wildlife refuge revenue sharing	218,800
Sporting licenses	116,688
Parish licenses	461,591
Interest on -	
Taxes paid under protest	4,064
Taxes	25,347
Other	600
Refunds and redemptions	40,525
Tax notices, etc.	11,074
Total collections	<u>24,722,213</u>
Total	<u>24,819,584</u>
Distributions:	
Louisiana Department of Wildlife and Fisheries	109,947
Louisiana Tax Commission	13,345
Plaquemines Parish -	
Council	8,342,116
School board	6,737,027
Sheriff	7,114,466
Hospital	1,101,580
Assessment district	513,876
Refunds and redemptions	48,229
Pension funds	658,819
Total distributions	<u>24,639,405</u>
Unsettled balances at June 30, 2000	<u>\$ 180,179</u>

The accompanying notes are an integral part of this statement.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, state revenue sharing funds, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included in the Sheriff's annual general purpose financial statements.

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 accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

(2) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 2000, the Sheriff has interest-bearing deposits totaling \$180,179 (book balances). These deposit balances of \$298,708 (bank balances), representing unsettled tax collections, are fully secured through federal deposit insurance and securities pledged by the depository bank.

(3) State Revenue Sharing Funds

The revenue sharing funds provided by Act 1038 of 1999 were distributed as follows:

Plaquemines Parish:	
Council	\$145,911
School Board	103,317
Law Enforcement District	234,423
Assessment District	9,156
Hospital	20,217
Pension Funds	<u>24,162</u>
Total	<u>\$537,186</u>

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (Continued)

(4) Unsettled Balances

The unsettled balances at June 30, 2000 of \$180,179 consist of the following:

Current year ad valorem taxes	\$ 15,997
Protest taxes	149,415
Interest earned	11,774
Tax notices, etc.	<u>2,993</u>
Total	<u>\$180,179</u>

INTERNAL CONTROL AND COMPLIANCE

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

The Honorable Irvin F. Hingle, Jr.
Plaquemines Parish Sheriff as
Ex-Officio Tax Collector
Point-A-La-Hache, Louisiana

We have audited the Tax Collector Fund (agency fund) financial statements of the Plaquemines Parish Sheriff, as of and for the year ended June 30, 2000, and have issued our report thereon dated October 20, 2000. Our report states that the statement of assets and liabilities and the statement of collections, distributions, and unsettled balances have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Plaquemines Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of prior and current audit findings and management's corrective action plan as item 00-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Plaquemines Parish 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 matter 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 Plaquemines Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted is described in the accompanying schedule of prior and current audit findings and management's corrective action plan as item 00-2.

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. 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. We consider the reportable condition described as item 00-2 in the schedule of prior and current audit findings and management's corrective action plan to be a material weakness.

This report is intended solely for the information and use of 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.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Lafayette, Louisiana
October 20, 2000

PLAQUEMINES PARISH SHERIFF
Plaquemines, Louisiana

Schedule of Prior and Current Audit Findings and
Management's Corrective Action Plan

Year Ended June 30, 2000

I. Prior Year Findings

Compliance

There were no instances of noncompliance at June 30, 1999.

Internal Control Over Financial Reporting

Item 99-1 - Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Status:

Unresolved. See item 00-2.

Management Letter Items

Item 99-2 - Property Taxes

Finding:

Property taxes should be settled within the first ten days of the month following the month of collection in accordance with Louisiana Revised Statute 47:2060.

Status:

Unresolved. See item 00-1.

Item 99-3 - Sporting Licenses

Finding:

Sheets of Wildlife and Fisheries sporting licenses were misplaced.

Status:

Resolved. The sheriff no longer handles sporting licenses.

(continued)

PLAQUEMINES PARISH SHERIFF
Plaquemines, Louisiana

Schedule of Prior and Current Audit Findings and
Management's Corrective Action Plan (Continued)

Year Ended June 30, 2000

II. Current Year Findings and Management's Corrective Action Plan:

Compliance

Item 00-1 - Property Taxes

Finding:

Property taxes should be settled within the first ten days of the month following the month of collection in accordance with Louisiana Revised Statute 47:2060.

Management's Corrective Action Plan:

Ms. Monica Nicosia, Senior Supervisor, will increase her efforts to settle property taxes timely. She plans to do this immediately.

Internal Control Over Financial Reporting

Item 00-2 - Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Management's Corrective Action Plan:

Sheriff Hingle has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.

Management Letter Items

There were no management letter items at June 30, 2000.