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**CONCORDIA PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Vidalia, Louisiana**

**Financial Statements and  
Independent Auditors' Reports  
As of and for the Year Ended  
June 30, 2000**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and each of its members. The report is available for inspection on Rouge office of the sheriff's office and, where appropriate, at the office of the parish clerk of court.

Release Date 11-08-00

**CONCORDIA PARISH SHERIFF**  
**(As Ex-Officio Parish Tax Collector)**  
**Vidalia, Louisiana**

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**SECTION I – FINANCIAL STATEMENTS**

# SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA  
H. MYLES HOPKINS, CPA  
SUSAN L. MANGE, CPA

JOHN M. JONES, CPA 1921 - 1983

## INDEPENDENT AUDITORS' REPORT

**Honorable Randy J. Maxwell  
Concordia Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Vidalia, Louisiana**

We have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Concordia Parish Sheriff as of June 30, 2000, and the related statement of collections, distributions and unsettled balances for the year then ended as listed in the table of contents. These financial statements are the responsibility of the Concordia Parish 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 generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the *Louisiana Governmental Audit Guide*, issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. 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 described in the notes to the financial statements, the Concordia Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Concordia Parish, and the accompanying statements present information only on his activities as parish tax collector. Further, the accompanying financial statements have been prepared on the basis of cash receipts and cash disbursements 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 arising from cash transactions of the Tax Collector Agency Fund of the Concordia Parish Sheriff as of June 30, 2000, and the revenues it received and expenditures it paid for the year then ended on the basis of accounting described in Note 1.

**Honorable Randy J. Maxwell  
Concordia Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Page Two**

**In accordance with Government Auditing Standards, we have also issued reports dated October 6, 2000 on our consideration of the Concordia Parish Tax Collector's internal control structure and on its compliance with laws, regulations, contracts and grants.**

**Ferriday, Louisiana  
October 6, 2000**

*Switzer, Hopkins & Manges*

**CONCORDIA PARISH SHERIFF  
TAX COLLECTOR AGENCY FUND**

**Statement of Assets and Liabilities  
Arising from Cash Transactions  
Year Ended June 30, 2000**

**ASSETS**

<b>Cash and cash equivalents</b>	<b><u>\$ 87,793</u></b>
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**LIABILITIES**

<b>Due to taxing bodies and others</b>	<b><u>\$ 87,793</u></b>
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**The accompanying notes are an integral part of these statements.**

**CONCORDIA PARISH SHERIFF  
TAX COLLECTOR AGENCY FUND**

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

<b>UNSETTLED BALANCES AT JUNE 30, 1999 DUE TO TAXING BODIES AND OTHERS</b>	<b>\$ 51,049</b>
<b>COLLECTIONS</b>	
Ad valorem taxes	3,995,492
State revenue sharing (note 3)	461,457
Sporting licenses	165,414
Interest on:	
Demand deposits	5,867
Delinquent taxes	8,836
Cost, notices, etc.	5,736
Miscellaneous	5,249
<b>Total collections and funds available</b>	<b><u>4,648,051</u></b>
<b>DISTRIBUTIONS</b>	
Fifth Louisiana Levee Board	184,521
Louisiana Department of Wildlife and Fisheries	140,447
Louisiana Department of Agriculture and Forestry	6,188
Concordia Parish:	
Police Jury	1,048,754
School Board	1,330,877
Sheriff	1,065,190
Assessor	151,072
Monterey Fire Protection District	15,601
Fire Protection District No. 2	321,796
Recreation District No. 1	63,010
Recreation District No. 2	35,330
Recreation District No. 3	70,816
Pension funds	170,644
Refund and redemptions	5,697
Louisiana Tax Commission	1,364
<b>Total distributions</b>	<b><u>4,611,307</u></b>
<b>UNSETTLED BALANCES AT JUNE 30, 2000 DUE TO TAXING BODIES AND OTHERS</b>	<b><u>\$ 87,793</u></b>

The accompanying notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF  
TAX COLLECTOR AGENCY FUND  
Vidalia, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2000**

**INTRODUCTION**

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 collecting and distributing ad valorem property taxes, state revenue and 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 related 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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accounts of the parish tax collector are established to reflect the collections imposed by law, distributions, pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and payables associated with tax collection activities.

**B. REPORTING ENTITY**

Louisiana Revised Statute 24:513 (I)(1)(b) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff relating only to his responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general-purpose financial statements.

**C. CASH**

Cash and cash equivalents consist of cash in interest bearing bank demand deposits and certificates of deposit. 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 \$101,977 (bank balances) on deposit with a local financial institution in interest certificates of deposit and demand accounts. These cash balances, representing unsettled tax and license collections, and interest earned are fully secured through federal deposit insurance (\$100,000) and pledged securities held by the custodial bank (\$1,977).

**CONCORDIA PARISH SHERIFF  
TAX COLLECTOR AGENCY FUND  
Vidalia, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2000**

**NOTE 2 - STATE REVENUE SHARING FUNDS**

The revenue sharing funds provided by Act 38 of 1996 were distributed as follows:

<b>Fifth Louisiana Levee Board</b>	<b>\$ 21,315</b>
<b>Concordia Parish</b>	
<b>Police Jury</b>	<b>121,155</b>
<b>School Board</b>	<b>17,252</b>
<b>Assessor</b>	<b>16,696</b>
<b>Sheriff</b>	<b>136,103</b>
<b>Recreation District No. 2</b>	<b>1,954</b>
<b>Recreation District No. 3</b>	<b>3,287</b>
<b>Pension funds</b>	<b>143,695</b>
<b>Total</b>	<b><u>\$461,457</u></b>

**NOTE 3 - PROPERTY TAXES**

Property taxes are levied in December and payable by June 15 of the following year. The Concordia Parish Assessor prepares a list of property taxes due the Tax Collector, and the Tax Collector is responsible for billings and collections. The total millage is 108.58 mills, which is dedicated to various Concordia Parish government agencies.

**NOTE 4 - PROPERTY TAXES RECEIVABLE**

Property taxes totaling \$2,119,633 were uncollected as of June 30, 2000. Of this amount, \$2,095,931 was due from a corporate taxpayer in Chapter 11 bankruptcy. It is unknown when these taxes will be collected.

**SECTION II – COMPLIANCE/INTERNAL CONTROL**

# SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA  
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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

Honorable Randy J. Maxwell  
Concordia Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Vidalia, Louisiana

We have audited the accompanying financial statements of the Tax Collector Agency Fund of the Concordia Parish Sheriff as of and for the year ended June 30, 2000, and have issued our report thereon dated October 6, 1999. 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 and *Louisiana Governmental Audit Guide*, issued by the Louisiana Legislative Auditor and Louisiana Society of Certified Public Accountants.

### Compliance

As part of obtaining reasonable assurance about whether the Tax Collector'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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Tax Collector's 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 certain matters involving the internal control over financial reporting and its operations that we consider being reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation

**Honorable Randy J. Maxwell  
Concordia Parish Sheriff and  
Ex-Officio Parish Tax Collector  
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**of the internal control over financial reporting that, in our judgement, could adversely affect the Tax Collector's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. We noted no reportable conditions in this audit.**

**Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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 general purpose 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. We noted no matters involving the internal control over financial reporting and its operation that we consider being material weaknesses.**

**This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.**

**Ferriday, Louisiana  
October 6, 2000**

*Switzer, Hopkins & Manger*

**SECTION III – SCHEDULE OF FINDINGS  
AND QUESTIONED COSTS**

**CONCORDIA PARISH TAX COLLECTOR  
VIDALIA, LOUISIANA**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2000**

**Summary of Audit Results**

- 1. The auditors' report expresses an unqualified opinion on the General Purpose Financial Statements of the Concordia Parish Tax Collector.**
- 2. No reportable conditions were disclosed during the audit of the financial statements reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.**
- 3. No instance of noncompliance certain laws and regulations of the Concordia Parish Tax Collector were disclosed during the audit.**

**CONCORDIA PARISH TAX COLLECTOR  
VIDALIA, LOUISIANA**

**Schedule of Findings and Questioned Costs – Prior Period  
Year Ended June 30, 1999**

**Findings – Financial Statement Audit**

**Reportable Condition**

**99-1**

**Condition:** We noted that the Concordia Parish Tax Collector did not have a *detailed general ledger printed or available electronically*. Also no back up had been made of the general ledger computer files. The auditor had to recreate this information.

**Current status:** This filing was corrected in the year ended June 30, 2000.