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**ALLEN PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Oberlin, Louisiana**

**Financial Statements With  
Independent Auditor's Report  
As of and for the Year Ended  
June 30, 2000**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 25 2000

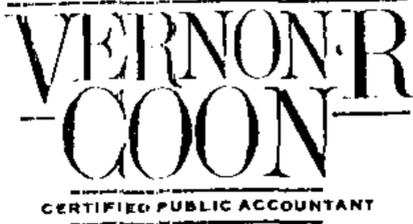
**VERNON R  
COON**  
CERTIFIED PUBLIC ACCOUNTANT

ALLEN PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Oberlin, Louisiana

Financial Statements With  
Independent Auditor's Report  
As of and for the Year Ended June 30, 2000

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## Independent Auditor's Report

HONORABLE HAROLD A. TURNER  
ALLEN PARISH SHERIFF AND  
EX-OFFICIO PARISH TAX COLLECTOR  
Oberlin, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff as of June 30, 2000, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Allen Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As described in note 1, the Allen Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Allen Parish, and the accompanying financial 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 disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles.

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Allen Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Oberlin, Louisiana  
Independent Auditor's Report,  
June 30, 2000

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Allen Parish Sheriff as of June 30, 2000, and the collections and distributions for the year then ended, on the basis of accounting as described in note 1.

In accordance with *Government Auditing Standards*, I have also issued a report dated August 28, 2000, on the Allen Parish Sheriff's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana  
August 28, 2000

**FINANCIAL STATEMENTS**

ALLEN PARISH SHERIFF  
Oberlin, Louisiana  
TAX COLLECTOR AGENCY FUND

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

**ASSETS**

Cash

\$74,865

**LIABILITIES**

*Due to taxing bodies and others*

\$74,865

The accompanying notes are an integral part of this statement.

ALLEN PARISH SHERIFF  
Oberlin, Louisiana  
TAX COLLECTOR AGENCY FUND

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

<b>UNSETTLED BALANCES, JUNE 30, 1999</b>	<u>\$107,298</u>
<b>COLLECTIONS</b>	
Ad valorem taxes	7,879,671
Protest taxes	24,634
State Revenue Sharing	512,614
Sportsman licenses	81,495
Parish licenses	48,431
Interest on time deposits and delinquent taxes	25,491
Interest on protested taxes held in escrow	2,281
Tax notices, etc.	5,555
Total collections	<u>8,580,172</u>
Total	<u>8,687,470</u>
<b>DISTRIBUTIONS</b>	
Louisiana Department of Wildlife and Fisheries	97,716
Louisiana Forestry Commission	23,343
Louisiana Tax Commission	2,159
Allen Parish:	
Assessor	324,449
Police Jury	1,859,254
School Board	2,908,241
Sheriff	1,104,209
Library	520,447
Ambulance district	297,955
Hospital Service District No. 3	89,684
Recreation districts	233,991
Drainage districts	147,226
Fire protection districts	751,378
Waterworks districts	205
Jefferson Davis Parish School Board	29,929
Pension funds	222,419
Total distributions	<u>8,612,605</u>
<b>UNSETTLED BALANCES, JUNE 30, 2000</b>	<u><u>\$74,865</u></u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH SHERIFF  
Oberlin, Louisiana  
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements  
For the Year Ended June 30, 2000

**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, parish licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

**A. REPORTING ENTITY**

Louisiana Revised Statute 24:517(D) requires the accounts of each parish tax collector to be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff related 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.

**B. BASIS OF ACCOUNTING**

The accounts of the parish tax collector are established to reflect the collections imposed by law, the distributions pursuant to such law, and the unsettled balances due various tax recipient bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions recognized when paid.

**C. CASH**

State law authorizes the sheriff to deposit tax collections, in interest bearing accounts, with a bank domiciled in the parish where the funds are collected. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law. At June 30, 2000, the sheriff has cash and cash equivalents (bank balances) totaling \$151,783. All cash is deposited in interest bearing demand accounts that are fully secured by federal deposit insurance.

ALLEN PARISH SHERIFF  
 Oberlin, Louisiana  
 TAX COLLECTOR AGENCY FUND  
 Notes to the Financial Statements (Concluded)

**2. STATE REVENUE SHARING FUNDS**

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

Allen Parish:	
Police Jury	\$173,277
School Board	99,207
Assessment District	36,500
Sheriff	128,175
Library	52,809
Jefferson Davis Parish School Board	2,035
Kinder Drainage District No. 2	3,853
Oakdale Recreation District No. 1	4,373
Elizabeth Recreation District No. 3	3,136
Pension funds	9,249
Total	<u><u>\$512,614</u></u>

**3. TAXES PAID UNDER PROTEST**

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If suit is filed within the thirty day period for recovery of such amounts, the funds segregated shall be held pending outcome of the suit. If the taxpayer prevails, the tax collector shall refund the amount due, with interest at the rate of two per cent per annum from the date the funds were received by the tax collector. The following is a summary of the transactions relating to protested taxes:

<u>Tax Roll</u>	<u>Balance July 1, 1999</u>	<u>. . . . Additions . . . .</u>			<u>Balance June 30, 2000</u>
		<u>Taxes</u>	<u>Interest</u>	<u>Reductions</u>	
1998	\$36,659		\$1,573		\$38,232
1999		\$24,634	707		25,341
Total	<u><u>\$36,659</u></u>	<u><u>\$24,634</u></u>	<u><u>\$2,280</u></u>	<u><u>NONE</u></u>	<u><u>\$63,573</u></u>

**Independent Auditor's Reports Required  
by *Government Auditing Standards***

The following independent auditor's reports on compliance and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



## Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

HONORABLE HAROLD A. TURNER  
Allen Parish Sheriff and  
Ex-officio Parish Tax Collector  
Oberlin, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff as of and for the year ended June 30, 2000 and have issued my report thereon dated August 28, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Allen Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Allen Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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Allen Parish Sheriff and  
Ex-Officio Tax Collector  
Oberlin, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 2000

This report is intended for the information of the Allen Parish Sheriff, tax recipient bodies and interested state agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be 'C. R. ...', written in a cursive style.

West Monroe, Louisiana  
August 28, 2000

ALLEN PARISH SHERIFF AND  
EX-OFFICIO TAX COLLECTOR  
Oberlin, Louisiana

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

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

ALLEN PARISH SHERIFF AND  
EX-OFFICIO TAX COLLECTOR  
Oberlin, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2000

There were no audit findings reported in the audit for the year ended June 30, 1999.