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ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Financial Report

Year Ended June 30, 2008

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 1/7/09

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INDEPENDENT AUDITORS' REPORT

Sheriff Bobby Guidroz
St. Landry Parish
Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff as of and for the year ended June 30, 2008, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff. 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, each major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff as of June 30, 2008, and the respective changes in financial position 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 our report dated October 21, 2008, on our consideration of the St. Landry 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 conjunction with this report in considering the results of our audit.

The required supplementary information on page 28 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. 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

The St. Landry 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 St. Landry Parish Sheriff's basic financial statements. The other supplementary information on pages 29 through 36 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. The prior year comparative information on the other supplementary information has been derived from the St. Landry Parish Sheriff's 2007 financial statements, which was subjected to the auditing procedures applied in the audit of the basic financial statement and, in our opinion, was fairly presented in all material respects in relation to the basic financial statements taken as a whole.

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

Lafayette, Louisiana
October 21, 2008

BASIC FINANCIAL STATEMENTS

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Net Assets
June 30, 2008

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$2,883,715
Due from other governmental units	264,719
Health insurance refunds receivable	405,182
Prepaid expenditures	31,260
Other	<u>500</u>
Total current assets	3,585,376
Noncurrent assets:	
Capital assets, net	<u>2,078,791</u>
 TOTAL ASSETS	 <u>5,664,167</u>
LIABILITIES	
Current liabilities:	
Accounts, salaries, and other payables	608,348
Due to other governmental units	800
Group health insurance claims payable	<u>291,627</u>
Total current liabilities	900,775
Noncurrent liabilities:	
Compensated absences payable	276,054
Lawsuit claims payable	<u>150,000</u>
Total noncurrent liabilities	<u>426,054</u>
 TOTAL LIABILITIES	 <u>1,326,829</u>
NET ASSETS	
Invested in capital assets	2,078,791
Unrestricted	<u>2,258,547</u>
 TOTAL NET ASSETS	 <u>\$4,337,338</u>

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Activities
Year Ended June 30, 2008

	Program Revenues			Net (Expense) Revenue And Changes in Net Assets
	Functions/Programs	Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public safety:				
Police	<u>\$14,157,474</u>	<u>\$1,541,352</u>	<u>\$ 461,378</u>	<u>\$ (12,154,744)</u>
Taxes:				
Property taxes, levied for general purposes				2,022,987
Sales taxes				7,893,577
Grants and contributions not restricted to specific programs:				
State sources				1,197,115
Interest and investment earnings				40,637
Miscellaneous				183,255
Total general revenues				<u>11,337,571</u>
Change in net assets				(817,173)
Net assets - July 1, 2007				<u>5,430,565</u>
Net assets - June 30, 2008				<u>\$ 4,613,392</u>

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

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUNDS 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.

Special Revenue Fund

Contraband Fund-

The Contraband Fund is utilized to record the receipt and disbursement of contraband received.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Balance Sheet - Governmental Funds
June 30, 2008

	General Fund	Contraband Fund	Total
ASSETS			
Cash and interest-bearing deposits	\$2,873,979	\$ 9,736	\$2,883,715
Receivables -			
Due from other governmental units	264,719	-	264,719
Due from other funds	-	30,262	30,262
Health insurance refunds	405,182		
Prepaid expenditures	31,260	-	31,260
Other	500	-	500
Total assets	<u>\$3,575,640</u>	<u>\$ 39,998</u>	<u>\$3,615,638</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 252,082	\$ -	\$ 252,082
Group health insurance claims payable	204,534	-	204,534
Accrued liabilities	356,266	-	356,266
Due to other governmental units	-	800	800
Due to other funds	30,262	-	30,262
Total liabilities	<u>843,144</u>	<u>800</u>	<u>843,944</u>
Fund balances:			
Reserved for construction	1,000,000	-	1,000,000
Unreserved and undesignated -			
General Fund	1,732,496	-	1,732,496
Special Revenue Fund	-	39,198	39,198
Total fund balances	<u>2,732,496</u>	<u>39,198</u>	<u>2,771,694</u>
Total liabilities and fund balances	<u>\$3,575,640</u>	<u>\$ 39,998</u>	<u>\$3,615,638</u>

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2008

Total fund balance for governmental funds at June 30, 2008			\$ 2,771,694
Total net assets reported for governmental activities in the statement of net assets is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:			
Land		\$ 98,500	
Buildings, net of \$99,671 accumulated depreciation		488,866	
Vehicles, net of \$585,877 accumulated depreciation		1,072,521	
Equipment, net of \$1,085,319 accumulated depreciation		<u>418,904</u>	2,078,791
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Group health insurance claims payable			(87,093)
Long-term liabilities at June 30, 2008:			
Lawsuit claims payable			<u>(150,000)</u>
Net assets at June 30, 2008			<u>\$ 4,613,392</u>

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
Year Ended June 30, 2008

	General Fund	Contraband Fund	Total
Revenues:			
Taxes -			
Ad valorem taxes	\$ 2,022,987	\$ -	\$ 2,022,987
Sales taxes	7,893,577		7,893,577
Intergovernmental revenues -			
Federal grants	461,378	-	461,378
State grants - state revenue sharing (net)	274,997	-	274,997
State supplemental pay	489,087	-	489,087
Video poker commissions	433,031	-	433,031
Fees charges and commissions for services -			
Civil and criminal fees	900,815	-	900,815
Feeding, keeping, and transporting prisoners	640,537	-	640,537
Interest income	40,428	209	40,637
Miscellaneous	205,098	17,646	222,744
Total revenues	13,361,935	17,855	13,379,790
Expenditures:			
Current -			
Public safety:			
Personal services and related benefits	8,495,628	8,882	8,504,510
Operating services	2,444,025	-	2,444,025
Operations and maintenance	2,289,989	29,958	2,319,947
Travel and other charges	22,622	-	22,622
Capital outlay	559,501	-	559,501
Total expenditures	13,811,765	38,840	13,850,605
Deficiency of revenues over expenditures	(449,830)	(20,985)	(470,815)
Other financing sources (uses):			
Transfer from (to) other funds	(24,118)	24,118	-
Net change in fund balances	(473,948)	3,133	(470,815)
Fund balances, beginning	3,206,444	36,065	3,242,509
Fund balances, ending	\$ 2,732,496	\$ 39,198	\$ 2,771,694

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
Year Ended June 30, 2008

Total net changes in fund balances for the year ended June 30, 2008 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$(470,815)
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The change in net assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$555,140	
Depreciation expense for the year ended June 30, 2008	(576,566)	
Proceeds from sales of assets	(39,489)	
Current period dispositions of capital assets, net of accumulated depreciation	<u>(48,350)</u>	(109,265)

Estimated group health insurance claims, which were incurred through June 30, 2008, but not reported in the funds because they were not due and payable with current economic resources were accrued and recorded as an expense in the statement of activities	(87,093)
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Estimated liability for lawsuit claims in excess of insurance coverage	<u>(150,000)</u>
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Total changes in net assets for the year ended June 30, 2008 per Statement of Activities	<u><u>\$(817,173)</u></u>
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The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Fiduciary Net Assets
June 30, 2008

	<u>Agency Funds</u>
ASSETS	
Cash and interest-bearing deposits	\$2,521,456
Due from others	<u>1,505</u>
Total assets	<u>\$2,522,961</u>
LIABILITIES	
Liabilities:	
Due to other taxing bodies	\$2,509,417
Due to inmates	<u>13,544</u>
Total liabilities	<u>\$2,522,961</u>

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

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

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

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council (government) as required by Louisiana law, the Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the sheriff exercises no oversight responsibility, such as the parish council, parish School District, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the St. Landry 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.

Government-Wide Financial Statements (GWFS)

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

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

Fund Financial Statements (FFS)

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Governmental Funds –

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.

Special Revenue Fund – Contraband Fund. This fund is used to account for the receipt and disbursement of contraband received.

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

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, generally become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Sales taxes are considered as "measurable" when in the hands of the sales tax collector and are recognized as revenue at that time.

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.

Deferred Revenues

Deferred revenues arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

D. Budgets

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 and special revenue funds and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff.

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.

F. 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.

G. Inventory

Inventory of the Sheriff's General Fund consists of commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry. There was no inventory at June 30, 2008.

H. Prepaid Items

Payments made for radio maintenance contracts that will benefit periods beyond the end of the fiscal year are recorded as prepaid items.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

I. Capital Assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). 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 \$2,500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	40 years
Improvements other than buildings	10-15 years
Vehicles	5 years
Office furniture	5-10 years
Equipment	5-10 years

J. Compensated Absences

Employees of the St. Landry Parish Sheriff earn from 12 to 15 days of annual leave each year, depending on their length of service. Sick leave is earned at the rate of 1 day for each month worked. Accrued sick leave is not limited and not payable upon termination. Only 48 hours of annual leave can be carried forward from one year to the next, and it is paid at retirement or termination. Compensatory time is not limited and is paid upon retirement or termination. At June 30, 2008, employees of the Sheriff have accumulated and vested \$276,054 of compensated absence benefits, which is recorded as a liability in the Statement of Net Assets. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences", no liability is recorded for nonvesting accumulating rights to receive sick pay benefits at June 30, 2008.

K. 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.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

L. Fund Equity

In the fund financial statements, the governmental fund reports reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

M. 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.

N. 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

(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, 2008, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$5,405,171, as follows:

	Government-wide Statement <u>of Net Assets</u>	Fiduciary Funds Statement <u>of Net Assets</u>	<u>Total</u>
Noninterest-bearing deposits	\$ -	\$ 16,810	\$ 16,810
Interest-bearing deposits	<u>2,883,715</u>	<u>2,504,646</u>	<u>5,388,361</u>
Total	<u>\$2,883,715</u>	<u>\$2,521,456</u>	<u>\$5,405,171</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. 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 similar federal security 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 Sheriff or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2008, are secured as follows:

Bank balances	<u>\$5,616,451</u>
Federal deposit insurance	800,000
Pledged securities (category 3)	<u>4,816,451</u>
Total	<u>\$5,616,451</u>

Pledged securities in the amount of \$4,816,451 were exposed to custodial credit risk. These securities include uninsured or unregistered investments for which the securities are held by the bank, 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 by the parish government in November and are actually billed to taxpayers by the Sheriff in October or 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 St. Landry 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. During the month of November 2007, tax notices were distributed for the 2007 tax year. Law enforcement taxes applicable to the Sheriff's general fund, were levied at the rate of 4.26 mills on property with approximate net assessed valuations (after homestead exemption) totaling \$57,698,863.

Total law enforcement taxes collected during 2007 (July 1, 2007 to June 30, 2008) amounted to \$2,022,987.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 2008 consist of the following:

St. Landry Parish and others for prisoner maintenance, fees, and other charges	\$ 258,878
State of Louisiana and federal agencies for grants	<u>5,841</u>
Total	<u>\$ 264,719</u>

(5) Capital Assets

Capital asset activity for the year ended June 30, 2008 was as follows:

	Balance 6/30/2007	Additions	Deletions	Balance 6/30/2008
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 98,500	\$ -	\$ -	\$ 98,500
Other capital assets:				
Buildings	566,437	22,100	-	588,537
Vehicles	1,520,440	346,408	208,450	1,658,398
Equipment	<u>1,521,873</u>	<u>186,632</u>	<u>204,282</u>	<u>1,504,223</u>
Total	<u>3,707,250</u>	<u>555,140</u>	<u>412,732</u>	<u>3,849,658</u>
Less: accumulated depreciation				
Buildings	74,520	25,151	-	99,671
Vehicles	439,301	272,083	125,507	585,877
Equipment	<u>1,005,373</u>	<u>279,332</u>	<u>199,386</u>	<u>1,085,319</u>
Total	<u>1,519,194</u>	<u>576,566</u>	<u>324,893</u>	<u>1,770,867</u>
Net capital assets	<u>\$2,188,056</u>	<u>\$ (21,426)</u>	<u>\$ 87,839</u>	<u>\$2,078,791</u>

Depreciation expense in the amount of \$576,566 was charged to public safety.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Accounts, Salaries, and Other Payables

The accounts, salaries, and other payables consisted of the following at June 30, 2008:

Accounts	\$ 252,081
Salaries	201,721
Pension	103,221
Payroll withholdings	<u>51,325</u>
Total	<u>\$ 608,348</u>

(7) Due To Other Governmental Units

Amounts due to other governmental units at June 30, 2008 for proceeds from the sale of seizures consist of the following:

Criminal court fund, 27th Judicial District Court	\$ 400
District Attorney's office, 27th Judicial District	<u>400</u>
Total	<u>\$ 800</u>

(8) Pension Plan

Plan Description. Substantially all employees of the Sheriff are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. Benefits are established or amended by state statute.

The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71220 or by calling (318) 362-3191.

Funding Policy Plan members are required to contribute 10% of their annual covered salary and the St. Landry Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11% of annual covered payroll. The contribution requirements of plan members and the St. Landry Parish Sheriff are established and may be amended by state statute. The St. Landry Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2008, 2007, and 2006 were \$723,017, \$710,305, and \$487,778, respectively.

The Sheriff also remits to the Parochial Employees' Retirement System for retirement of the parish judges' secretaries. The contributions for the years ended June 30, 2008 and 2007 were \$2,550 and \$1,719, respectively.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(9) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2008, include \$1,565,465 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

(10) Expenditures of the Sheriff's Office Paid by the Parish Council

The Sheriff's offices are located in the parish courthouse and/or other buildings owned by the St. Landry Parish Government. The cost of maintaining the parish courthouse and jail, as required by statute, is paid by the St. Landry Parish Government. These expenditures are not included in the accompanying financial statements.

(11) Changes in Agency Fund Balances

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

	Balance <u>6/30/2007</u>	Additions	Reductions	Balance <u>6/30/2008</u>
Agency Funds:				
Sheriff's Fund	\$ 59,072	\$ 1,276,265	\$ 1,203,326	\$ 132,011
Bond Fund	571,864	2,152,564	2,098,538	625,890
Tax Collector Fund	1,900,549	27,558,336	27,722,822	1,736,063
License Fund	6,534	425,507	425,509	6,532
Prisoners' Money Fund	17,511	7,300	2,346	22,465
Drug Seizure Fund	18,944	191	19,135	-
Subpoena Witness Fund	112	3,675	3,787	-
Total	<u>\$2,574,586</u>	<u>\$31,423,838</u>	<u>\$ 31,475,463</u>	<u>\$2,522,961</u>

(12) Litigation and Claims

At June 30, 2008, the Sheriff is involved in several lawsuits claiming damages. The Sheriff's legal counsel has reviewed the Sheriff's claims and lawsuits, which are primarily personal injury claims and automobile accident claims, in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if any, of the amount or range of potential loss to the Sheriff. As a result of the review, the various claims and lawsuits have been categorized into "probable", "reasonably possible", or "remote", as defined by the Governmental Accounting Standards Board. Those classified as "probable" are limited to the insurance retention amounts of \$75,000 per occurrence and it is estimated that any unfavorable outcome to the Sheriff should not exceed \$150,000. There were no claims classified as "reasonable possible" during the current year. It is the opinion of legal counsel that all remaining lawsuits would not create a material liability to the Sheriff in excess of insurance coverage.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(13) Postretirement Health Care and Life Insurance Benefits

The Sheriff provides certain health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees are eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company in which the monthly premium is paid by the Sheriff. The Sheriff's cost of providing retiree's health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For the year ended June 30, 2008, the amount of retiree benefits totaled \$37,084 and there were eleven former employees qualified to receive such benefits.

In November 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions." This statement requires the accrual of postemployment benefits for retired employees. The Sheriff is required to implement this standard for the fiscal year ending June 30, 2009. The Sheriff has not yet determined the full impact that adoption of GASB Statement 45 will have on the financial statements.

(14) Interfund Transactions

Interfund transfers at June 30, 2008 consisted of \$24,118 transferred from the General Fund to the Contraband Fund, which represents a reimbursement of expenditures paid.

(15) Risk Management

A. Commercial Insurance Coverage

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

B. Group Self-Insurance

The Sheriff also established a limited risk management program for group hospitalization insurance. This plan provides employee health benefits up to \$1,000,000 in a lifetime maximum. The Sheriff purchases commercial insurance for individual claims in excess of \$50,000.

The claims liability of \$204,534 reported in the General Fund at June 30, 2008, is based on the loss that is probable to have been at the date of the financial statements and the amount of the loss that can be reasonably estimated. The Sheriff currently does not discount its claims liabilities.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Claims payable for group hospitalization of \$291,627 at June 30, 2008 was determined as follows:

1. Claims incurred prior to June 30, 2008 and paid July - September, 2008:			\$ 204,534
2. Claims incurred prior to June 30, 2008 and unpaid at June 30, 2008:			
a. Pending claims as of September 30, 2008	\$	702	
Claim payments as a percentage of total charges incurred		<u>23.30%</u>	165
3. Provision for claims incurred but not reported			<u>86,928</u>
Total claims payable			<u>\$ 291,627</u>

The provision for claims incurred but not reported of \$86,928 was calculated utilizing historical information adjusted for current trends.

(16) Reserved Fund Balance

At June 30, 2008, fund balance in the amount of \$1,000,000 was reserved for the purpose of constructing and/or acquiring a training facility and a substation in the southeastern portion of the parish.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Budgetary Comparison Schedule
Year Ended June 30, 2008

	2008			Variance with Final Budget Positive (Negative)
	Budget		Actual	
	Original	Amended		
Revenues:				
Taxes and licenses -				
Ad valorem taxes	\$2,030,000	\$1,954,000	\$2,022,987	\$ 68,987
Sales taxes	8,000,000	7,700,000	7,893,577	193,577
Intergovernmental revenues -				
Federal grants	200,000	203,000	461,378	258,378
State grants - state revenue sharing (net)	260,000	275,000	274,997	(3)
State supplemental pay	300,000	442,000	489,087	47,087
Video poker commissions	535,000	419,100	433,031	13,931
Fees charges and commissions for services -				
Civil and criminal fees	736,000	865,600	900,815	35,215
Feeding, keeping, and transporting prisoners	590,000	724,000	640,537	(83,463)
Interest income	30,000	37,000	40,428	3,428
Miscellaneous	72,000	109,000	205,098	(96,098)
Total revenues	<u>12,753,000</u>	<u>12,728,700</u>	<u>13,361,935</u>	<u>633,235</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	7,349,500	8,343,000	8,495,628	(152,628)
Operating services	1,890,000	2,448,000	2,444,025	3,975
Operations and maintenance	1,799,000	2,169,120	2,289,989	(120,869)
Travel and other charges	60,000	33,000	22,622	10,378
Capital outlay	938,000	549,100	559,501	(10,401)
Total expenditures	<u>12,036,500</u>	<u>13,542,220</u>	<u>13,811,765</u>	<u>(269,545)</u>
Excess (deficiency) of revenues over expenditures	716,500	(813,520)	(449,830)	363,690
Other financing use:				
Transfer to Contraband Fund	(20,000)	(20,000)	(24,118)	(4,118)
Excess (deficiency) of revenues over expenditures and other financing uses	696,500	(833,520)	(473,948)	359,572
Fund balance, beginning	<u>3,206,444</u>	<u>3,206,444</u>	<u>3,206,444</u>	<u>-</u>
Fund balance, ending	<u>\$3,902,944</u>	<u>\$2,372,924</u>	<u>\$2,732,496</u>	<u>\$359,572</u>

**OTHER SUPPLEMENTARY
INFORMATION**

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Comparative Statement of Net Assets
June 30, 2008 and 2007

	Governmental Activities	
	2008	2007
ASSETS		
Current assets:		
Cash and interest-bearing deposits	\$2,883,715	\$3,487,689
Due from other governmental units	264,719	510,707
Health insurance refunds receivable	405,182	-
Prepaid expenditures	31,260	36,944
Other	500	500
Total current assets	3,585,376	4,035,840
Noncurrent assets:		
Capital assets, net	2,078,791	2,188,056
TOTAL ASSETS	5,664,167	6,223,896
LIABILITIES		
Current liabilities:		
Accounts, salaries, and other payables	608,348	701,257
Due to other governmental units	800	-
Group health insurance claims payable	291,627	92,074
Total current liabilities	900,775	793,331
Noncurrent liabilities:		
Lawsuit claims payable	150,000	-
TOTAL LIABILITIES	1,050,775	793,331
NET ASSETS		
Invested in capital assets	2,078,791	2,188,056
Unrestricted	2,534,601	3,242,509
TOTAL NET ASSETS	\$4,613,392	\$5,430,565

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Comparative Balance Sheet
June 30, 2008 and 2007

	2008	2007
ASSETS		
Cash and interest-bearing deposits	\$2,873,979	\$3,462,818
Receivables -		
Due from other governmental units	264,719	510,707
Health insurance refunds	405,182	
Other	500	500
Prepaid expenditures	31,260	36,944
Total assets	\$3,575,640	\$4,010,969
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 252,082	\$ 235,276
Group health claims payable	204,534	92,074
Accrued liabilities	356,266	465,981
Due to other funds	30,262	11,194
Total liabilities	843,144	804,525
Fund balance:		
Reserved for construction	1,000,000	1,000,000
Unreserved and undesignated	1,732,496	2,206,444
Total fund balance	2,732,496	3,206,444
Total liabilities and fund balance	\$3,575,640	\$4,010,969

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule -
Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended June 30, 2008
With Comparative Actual Amounts for Year Ended June 30, 2007

	2008			Variance with Final Budget Positive (Negative)	2007
	Budget		Actual		
	Original	Amended			
Revenues:					
Taxes -					
Ad valorem taxes	\$2,030,000	\$1,954,000	\$2,022,987	\$ 68,987	\$1,679,216
Sales taxes	8,000,000	7,700,000	7,893,577	193,577	7,953,767
Intergovernmental revenues -					
Federal grants	200,000	203,000	461,378	258,378	320,838
State grants - state revenue sharing (net)	260,000	275,000	274,997	(3)	259,624
State supplemental pay	300,000	442,000	489,087	47,087	295,834
Video poker commissions	535,000	419,100	433,031	13,931	620,065
Fees charges and commissions for services -					
Civil and criminal fees	736,000	865,600	900,815	35,215	922,888
Feeding, keeping, and transporting prisoners	590,000	724,000	640,537	(83,463)	694,124
Interest income	30,000	37,000	40,428	3,428	50,637
Miscellaneous	72,000	109,000	205,098	96,098	105,717
Total revenues	<u>12,753,000</u>	<u>12,728,700</u>	<u>13,361,935</u>	<u>633,235</u>	<u>12,902,710</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	7,349,500	8,343,000	8,495,628	(152,628)	7,909,491
Operating services	1,890,000	2,448,000	2,444,025	3,975	2,141,691
Operations and maintenance	1,799,000	2,169,120	2,289,989	(120,869)	2,157,920
Travel and other charges	60,000	33,000	22,622	10,378	70,813
Capital outlay	938,000	549,100	559,501	(10,401)	1,372,372
Total expenditures	<u>12,036,500</u>	<u>13,542,220</u>	<u>13,811,765</u>	<u>(269,545)</u>	<u>13,652,287</u>
Excess (deficiency) of revenues over expenditures	716,500	(813,520)	(449,830)	363,690	(749,577)
Other financing use:					
Transfer to Contraband Fund	(20,000)	(20,000)	(24,118)	(4,118)	(23,713)
Excess (deficiency) of revenues over expenditures and other financing uses	696,500	(833,520)	(473,948)	359,572	(773,290)
Fund balance, beginning	<u>3,206,444</u>	<u>3,206,444</u>	<u>3,206,444</u>	-	3,979,734
Fund balance, ending	<u>\$3,902,944</u>	<u>\$2,372,924</u>	<u>\$2,732,496</u>	<u>\$359,572</u>	<u>\$3,206,444</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
Year Ended June 30, 2008
With Comparative Actual Amounts for Year Ended June 30, 2007

	2008			Variance with Final Budget Positive (Negative)	2007
	Budget		Actual		
	Original	Amended			
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 115,000	\$ 112,100	\$ 110,558	\$ 1,542	\$ 110,197
Deputies salaries	6,415,000	7,223,000	7,438,081	(215,081)	6,890,207
Pension and payroll taxes	808,000	996,500	935,502	60,998	898,222
Sheriff's expense allowance	11,500	11,400	11,487	(87)	10,865
Total personal services and related benefits	<u>7,349,500</u>	<u>8,343,000</u>	<u>8,495,628</u>	<u>(152,628)</u>	<u>7,909,491</u>
Operating services:					
Deputy group insurance	1,500,000	2,060,000	2,057,846	2,155	1,702,610
Auto insurance	100,000	110,000	110,814	(814)	77,787
Deputy liability insurance	240,000	230,000	230,933	(933)	327,485
Other	50,000	48,000	44,432	3,568	33,809
Total operating services	<u>1,890,000</u>	<u>2,448,000</u>	<u>2,444,025</u>	<u>3,975</u>	<u>2,141,691</u>
Operations and maintenance:					
Auto fuel and oil	490,000	540,000	600,592	(60,592)	432,244
Auto maintenance	220,000	160,000	178,152	(18,152)	177,194
Computer and copier expenditures	77,000	135,000	139,948	(4,948)	147,233
Deputy uniforms, supplies, etc.	162,000	201,320	192,349	8,971	312,450
Office supplies and expenditures	175,000	198,000	190,385	7,615	214,822
Telephone and utilities	130,000	187,000	185,628	1,372	155,399
Liability claims	30,000	105,000	92,204	12,796	121,275
Maintenance of equipment and buildings	40,000	184,500	178,600	5,900	81,738
Postage	100,000	90,000	89,083	917	74,613
Prisoner feeding and maintenance	224,000	196,500	215,798	(19,298)	208,649
Professional fees	80,000	116,000	124,405	(8,405)	102,800
Criminal investigation expenditures	35,000	12,800	12,426	374	76,668
Other	36,000	43,000	90,419	(47,419)	52,835
Total operations and maintenance	<u>1,799,000</u>	<u>2,169,120</u>	<u>2,289,989</u>	<u>(120,869)</u>	<u>2,157,920</u>
Travel and other charges	<u>60,000</u>	<u>33,000</u>	<u>22,622</u>	<u>10,378</u>	<u>70,813</u>
Capital outlay:					
Vehicles	540,000	337,000	350,769	(13,769)	718,678
Equipment	378,000	190,000	186,632	3,368	543,234
Buildings	20,000	22,100	22,100	-	110,460
Total capital outlay	<u>938,000</u>	<u>549,100</u>	<u>559,501</u>	<u>(10,401)</u>	<u>1,372,372</u>
Total expenditures	<u>\$12,036,500</u>	<u>\$13,542,220</u>	<u>\$13,811,765</u>	<u>\$(269,545)</u>	<u>\$13,652,287</u>

AGENCY FUNDS

Sheriff's Fund -

Sheriff's Fund - To account for funds held in connection with civil suits, sheriff's sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Bond Fund -

To account for the collection of cash bonds and payment of these collections to the eligible recipients in accordance with applicable laws.

Tax Collector Fund -

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes, fees, and licenses. The Tax Collector Fund is used to collect and distribute these taxes, fees, and licenses to the appropriate taxing bodies.

Prisoners' Money Fund -

To account for the receipts and disbursements made to the individual prison inmate accounts.

Drug Seizure Fund -

To account for monies seized during drug policing activities.

Subpoena Witness Fund -

To account for the receipts and disbursements made on the issuance of subpoenas.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
Agency Funds

Combining Balance Sheet
June 30, 2008
With Comparative Totals for June 30, 2007

	Sheriff's	Bond	Tax Collector Fund		Prisoners'	Drug	Subpoena	June 30,	
	Fund	Fund	Tax	License	Money	Seizure	Witness	2008	2007
			Collector	Account	Fund	Fund	Fund		
Cash	\$ -	\$ 1,800	\$ 850	\$ 150	\$ 14,010	\$ -	\$ -	\$ 16,810	\$ 3,630
Interest-bearing deposits	132,011	622,585	1,735,213	6,382	8,455	-	-	2,504,646	2,569,429
Due from others	-	1,505	-	-	-	-	-	1,505	1,527
Total assets	\$ 132,011	\$ 625,890	\$ 1,736,063	\$ 6,532	\$ 22,465	\$ -	\$ -	\$ 2,522,961	\$ 2,574,586
ASSETS									
LIABILITIES									
Due to taxing bodies and others	\$ 132,011	\$ 625,890	\$ 1,736,063	\$ 6,532	\$ 8,921	\$ -	\$ -	\$ 2,509,417	\$ 2,560,988
Due to inmates	-	-	-	-	13,544	-	-	13,544	13,598
Total liabilities	\$ 132,011	\$ 625,890	\$ 1,736,063	\$ 6,532	\$ 22,465	\$ -	\$ -	\$ 2,522,961	\$ 2,574,586

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
Agency Funds

Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 2008
With Comparative Actual Amounts for the Year Ended June 30, 2007

	Sheriff's Fund	Bond Fund	Tax Collector Fund		Prisoners ' Money Fund	Drug Seizure Fund	Subpoena Witness Fund	Totals (Memorandum Only)	
			Tax Collector	License Account				Year Ended	
								6/30/2008	6/30/2007
Balances, beginning of year	\$ 59,072	\$ 571,864	\$ 1,900,549	\$ 6,534	\$ 17,511	\$ 18,944	\$ 112	\$2,574,586	\$ 2,165,721
Additions:									
Deposits -									
Sheriff's sales	1,089,398	-	-	-	-	-	-	1,089,398	1,079,840
Bonds	-	243,408	-	-	-	-	-	243,408	176,657
Fines and costs	-	1,881,703	-	-	-	-	-	1,881,703	1,868,481
Work release housing & transportation	-	19,560	-	-	-	-	-	19,560	-
Garnishments	185,927	-	-	-	-	-	-	185,927	228,671
Licenses and fees	-	-	-	425,009	-	-	3,675	428,684	391,709
Inmates	-	-	-	-	7,300	-	-	7,300	215,892
Taxes, fees, etc. paid to tax collector	-	-	27,529,877	-	-	-	-	27,529,877	25,768,839
Interest on interest-bearing deposits	940	7,893	28,459	498	-	191	-	37,981	31,690
Total additions	1,276,265	2,152,564	27,558,336	425,507	7,300	191	3,675	31,423,838	29,761,779
Total	1,335,337	2,724,428	29,458,885	432,041	24,811	19,135	3,787	33,998,424	31,927,500
Reductions:									
Taxes, fees, etc. distributed to taxing bodies and others	-	1,854,436	27,722,822	-	-	-	-	29,577,258	27,126,091
Deposits settled to -									
Sheriff's General Fund	149,057	244,102	-	63,953	-	19,135	3,787	480,034	535,057
Clerk of court	60,103	-	-	-	-	-	-	60,103	68,315
Police jury	-	-	-	361,556	-	-	-	361,556	332,022
Inmates	-	-	-	-	2,346	-	-	2,346	209,882
Appraisers	20,307	-	-	-	-	-	-	20,307	22,012
Attorneys, litigants, etc.	870,145	-	-	-	-	-	-	870,145	907,335
Other reductions	103,714	-	-	-	-	-	-	103,714	152,200
Total reductions	1,203,326	2,098,538	27,722,822	425,509	2,346	19,135	3,787	31,475,463	29,352,914
Balances, end of year	\$ 132,011	\$ 625,890	\$ 1,736,063	\$ 6,532	\$ 22,465	\$ -	\$ -	\$2,522,961	\$ 2,574,586

**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

Sheriff Bobby Guidroz
St. Landry Parish
Opelousas, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2008, which collectively comprise the St. Landry Parish Sheriff's basic financial statements and have issued our report thereon dated October 21, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Sheriff's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Sheriff's financial statements that is more than inconsequential will not be prevented or detected by the Sheriff's internal control. We consider the deficiency described in the accompanying summary schedule of current year audit findings and corrective action plan as item 08-1(IC) to be a significant deficiency in internal control over financial reporting.

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

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

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 year audit findings and corrective action plan as items 08-2(C).

We noted certain matters that we reported to management in a separate letter dated October 21, 2008.

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

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

Lafayette, Louisiana
October 21, 2008

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Summary Schedule of Current Findings
and Corrective Action Plan
Year Ended June 30, 2008

Ref. No.	Fiscal Year Finding Initially Occurred	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date	
<u>CURRENT YEAR (6/30/08) --</u>						
<u>Internal Control:</u>						
08-1(IC)	2007	The Sheriff did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Sherry McGovern, Chief Civil Deputy	N/A
<u>Compliance:</u>						
08-2(C)	2008	In accordance with LRS 47:2060, management needs to ensure that ad valorem taxes and state revenue sharing collected must be disbursed on or before the 10th of month following collection/deposit.	Yes	The Deputy Tax Collector will ensure that all receipts are disbursed on or before the 10th of the month following collection/deposit.	Quintella Gallien, Deputy Tax Collector	6/30/2008
<u>Management Letter:</u>						
08-3(ML)	2008	Upon a review of the occupational licenses issued, it was noted that the fee for one business was waived. Because the sheriff's department collects occupational license revenue for other governmental entities, management needs to ensure that the appropriate fees are collected and disbursed.	Yes	Management has instructed deputies issuing occupational licenses that all businesses are required to pay the appropriate fees.	Sherry McGovern, Chief Civil Deputy	6/30/2008
08-4(ML)	2008	Upon review of the occupational licenses issued, it was noted that not all of the penalties, which are assessed by the St. Landry Parish Government, were collected. Management should ensure that all assessed penalties are collected upon issuance of licenses.	Yes	Management has instructed deputies issuing occupational licenses that all penalties assessed by the St. Landry Parish Government have to be paid before a license can be issued.	Sherry McGovern, Chief Civil Deputy	6/30/2008

(continued)

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Summary Schedule of Current Findings
and Corrective Action Plan
Year Ended June 30, 2008

Fiscal Year Finding Initially Occurred	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date	
<u>PRIOR YEAR (6/30/07) --</u>					
<u>Internal Control:</u>					
<u>Findings from 12/01/06 through 6/30/07:</u>					
07-1(IC) 2007	The Sheriff did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Sherri McGovern, Chief Civil Deputy	N/A
<u>Findings from 7/01/06 through 11/30/06:</u>					
07-2(IC) 2007	During the review of monthly credit card purchase statements, it was determined that several purchases did not contain detailed receipts or invoices to support the purchase nor show evidence of approval from management. Management should require supporting documentation that contains the program/grant in which the funds will be expended, the event in which the funds are requested and proper approval.	Yes	All credit cards from the prior administration were cancelled in December 2006. New credit cards have been obtained under the new administration by the St. Landry Parish Sheriff's Department. These credit cards are kept in a locked safe. An employee must submit a requisition approved by his/her appropriate supervisor and sign a log book to have access to a credit card. Upon returning the credit card, all receipts with documentation for expenditures must be submitted to the purchasing department.	Letitia Darte, Accounts Payable Clerk	Completed- December 2006
07-3(IC) 2007	The Sheriff should develop procedures to strengthen controls over capital assets. During the review of the capital assets, it appeared that the Sheriff did not have complete and accurate accountability for equipment owned. The Sheriff should maintain an accurate equipment listing and responsible supervisors should submit changes in order to maintain an updated listing at all times. Periodic inspections should be conducted to ensure an accurate listing.	Yes	An inventory of capital assets has been performed and the Sheriff maintains an accurate equipment listing. Supervisors submit changes in order to maintain an updated listing at all times. Periodic inspections are conducted to ensure an accurate listing.	Alex Peck, Chief of Special Services	Completed- February 2007

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Summary Schedule of Current Findings
and Corrective Action Plan (Continued)
Year Ended June 30, 2008

Fiscal Year Finding Initially Occurred	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
Ref. No.				
<u>PRIOR YEAR (6/30/07) --</u>				
<u>Compliance:</u>				
<u>Findings from 7/01/06 through 11/30/06:</u>				
07-4(C) 2007	Yes	The annual adopted budget was properly amended in April, 2007 and a final amended budget for the year ended June 30, 2007 was adopted in June, 2007.	Sherri McGovern, Chief Civil Deputy	Completed- April, 2007
07-5(C) 2007	Yes	The Sheriff monitors the expenditures of capital assets. Management retains documentation of bids received in order to justify purchases made when not utilizing state contract prices or other approved bids obtained by other governments.	Sherri McGovern, Chief Civil Deputy	Completed- December 2006
07-6(C) 2007	Yes	Management has consulted proper authorities and has determined that a further course of action is not warranted.	Sherri McGovern, Chief Civil Deputy	Completed- June, 2008

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Summary Schedule of Current Findings
and Corrective Action Plan (Continued)
Year Ended June 30, 2008

Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<u>PRIOR YEAR (6/30/07) --</u>					
<u>Compliance (continued):</u>					
<u>Findings from 7/01/06 through 11/30/06 (continued):</u>					
07-7(C) 2007	Review of payroll documents revealed employees were being paid a set overtime rate per hour, regardless of actual pay rate. Overtime should be based on time and a half of the individual's hourly rate.	Yes	All overtime is approved by the appropriate supervisor and based on time and a half of the individual's hourly rate.	Eva Mayer, Human Resource Director	Completed- January 2007
<u>Management Letter:</u>					
<u>Findings from 7/01/06 through 11/30/06:</u>					
07-8(ML) 2007	Upon a review of the Sheriff's invoices paid through November 2006, it was noticed that several charges were for food and drink purchases. Management should review monthly statements to ensure that expenditures of the Sheriff's office are justified and properly documented.	Yes	Management reviews all monthly statements to ensure that expenditures of the Sheriff's office are justified and properly documented.	Letitia Dartz, Accounts Payable Clerk	Completed- December 2006
07-9(ML) 2007	The former Sheriff contracted an individual to make one (1) set of custom drapes and paint two (2) offices at a cost of \$3,100. Additionally, various office furniture and accessories were purchased for \$10,655. These expenditures appear to be excessive. Management should exercise more conservative purchasing practices when expending taxpayer monies.	Yes	A requisition signed by the appropriate supervisor must be submitted prior to all purchases. Management ensures that all purchases are justified and reasonable.	Letitia Dartz, Accounts Payable Clerk	Completed- December 2006
07-10(ML) 2007	Timesheets should be submitted to payroll with approval from management. Review of payroll documents revealed sheets of paper with notes regarding payment to be made to employees. Management should utilize standardized timesheets, which should be approved by supervisory personnel, in order to provide sufficient justification for payroll.	Yes	Standardized timesheets approved by an immediate supervisor are submitted to human resources, in order to provide sufficient justification for payroll.	Eva Mayer, Human Resource Director	Completed- January 2007

(continued)

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Summary Schedule of Current Findings
and Corrective Action Plan (Continued)
Year Ended June 30, 2008

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
PRIOR YEAR (6/30/07) --						
<u>Management Letter (continued):</u>						
<u>Findings from 7/01/06 through 11/30/06 (continued):</u>						
07-11(ML)	2007	Some of the payrolls during the five months ended November 30, 2006 were posted in the Payroll Fund but not corresponding entries were made in the General Fund. The payroll account in the General Fund should be reconciled to the Payroll Fund after each pay period. The Sheriff should also consider using payroll software capable of exporting to the Sheriff's general ledger accounting package in order to improve accuracy and efficiency.	Yes	The payroll account in the General Fund is reconciled to the Payroll Fund after each pay period. The Sheriff obtained payroll software capable of exporting to the Sheriff's general ledger accounting package in order to improve accuracy and efficiency.	Sherri McGovern, Chief Civil Deputy	Completed- February 2007
07-12(ML)	2007	Sufficient documentation was not available for K-time, sick leave and annual leave. Records regarding these items should be properly maintained and readily available.	Yes	Records regarding K-time, sick leave and annual leave are properly maintained and readily available.	Eva Mayer, Human Resource Director	Completed- February 2007
07-13(ML)	2007	Management should closely monitor accounts payable. During a review of payables as of November 2006, it appeared that the Sheriff 's office was not processing payables in a timely manner, causing some delinquencies in excess of 90 days. Payables should be processed within 30 days of receipt to avoid any late fees or penalties.	Yes	Payables are processed within 30 days of receipt to avoid any late fees or penalties.	Sherri McGovern, Chief Civil Deputy	Completed- February 2007
07-14(ML)	2007	Cash accounts were not reconciled. Management should ensure that all cash accounts are promptly reconciled on a monthly basis and agreed to the general ledger.	Yes	Cash accounts are promptly reconciled on a monthly basis and agree to the general ledger.	Sherri McGovern, Chief Civil Deputy	Completed- February 2007

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MANAGEMENT LETTER

Sheriff Bobby Guidroz,
St. Landry Parish Sheriff
Opelousas, Louisiana

During our audit of the basic financial statements of the St. Landry Parish Sheriff for the year ended June 30, 2008, we noted certain areas in which improvements in the accounting system and financial practices of the Sheriff's office should be considered.

Controls and policies regarding occupational licenses

- (1) In our audit testing of the occupational licenses issued, it was noted that the fee for one business was waived. Because the sheriff's department collects occupational license revenue for other governmental entities, management needs to ensure that the appropriate fees are collected and disbursed.
- (2) Upon review of the occupational licenses issued, it was noted that not all of the penalties, which are assessed by St. Landry Parish Government, were collected. Management should ensure that all assessed penalties are collected upon the issuance of licenses.

We would like to express our appreciation to you and your staff, particularly your office staff, for the courtesies and assistance rendered to us in the performance of our audit. Should you have any questions or need assistance, please feel free to contact us.

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

Lafayette, Louisiana
October 21, 2008