

**RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2007**

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 12/26/07

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
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RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007

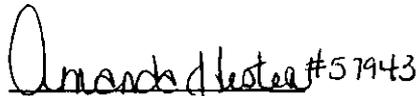
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

AFFIDAVIT

Personally came and appeared before the undersigned authority, Johnny Ray Norman, Red River Parish Sheriff, who duly sworn, deposes and says, that the financial statements herewith given presents fairly the financial position of the Red River Parish Sheriff at June 30, 2007 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.


Sheriff

Sworn to and subscribed before me, this 28th day of November, 2007.

 #57943
NOTARY PUBLIC

HINES, JACKSON & HINES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 2188 - 133 EAST FIFTH STREET
NATCHITOCHE, LA 71457

A. NEILL JACKSON, JR., CPA
1926-1999

FRANK S. HINES, CPA
LEWIS C. HINES, CPA
E. MERLIN SQUYRES, CPA
JAY H. SHEFFIELD, CPA

Telephone (318) 352-6458
FAX (318) 352-0404
office@hjhcpa.biz

JAMES S. SHEFFIELD, CPA

INDEPENDENT AUDITORS' REPORT

Honorable Johnny Ray Norman
Red River Parish Sheriff
P.O. Box 375
Coushatta, Louisiana 71019

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Red River Parish Sheriff, Coushatta, Louisiana, as of and for the year ended June 30, 2007, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Red River 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 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 opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Red River Parish Sheriff as of June 30, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated November 28, 2007, on our consideration of the Red River Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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 and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and the budgetary information on pages 3 through 7 and 24, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the Red River Parish Sheriff's basic financial statements. The accompanying supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are 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, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The financial information for the year ended June 30, 2006, which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion dated November 13, 2006, on the basic financial statements of the Red River Parish Sheriff.

Hines, Jackson & Hines

Natchitoches, Louisiana
November 28, 2007

-MEMBERS-

American Institute of Certified Public Accountants Society of Louisiana Certified Public Accountants

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RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2007

The Management's Discussion and Analysis of the Red River Parish Sheriff's financial performance presents a narrative overview and analysis of Red River Parish Sheriff's financial activities for the year ended June 30, 2007. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the additional information contained in the Red River Parish Sheriff's financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

- 1) The Red River Parish Sheriff had cash and cash equivalents of \$954,682 at June 30, 2007, which represents an increase of \$251,773 from the prior year end.
- 2) The Red River Parish Sheriff had accounts receivable of \$143,452 at June 30, 2007, which represents an increase of \$10,360 from the prior year end.
- 3) The Red River Parish Sheriff had accounts payable and accruals of \$88,118 at June 30, 2007, which represents an increase of \$10,508 from the prior year end.
- 4) The Red River Parish Sheriff had total revenues of \$2,144,617 for the year ended June 30, 2007 which represents an increase of \$257,040 from the prior year.
- 5) The Red River Parish Sheriff had ad valorem and sales taxes of \$1,308,531 for the year ended June 30, 2007 which represents an increase of \$242,430 from the prior year.
- 6) The Red River Parish Sheriff had fees, charges and commissions for services of \$618,732 for the year ended June 30, 2007 which represents a decrease of \$10,139 from the prior year.
- 7) The Red River Parish Sheriff had personal services expense of \$1,514,184 for the year ended June 30, 2007, which represents an increase of \$17,743 from the prior year.
- 8) The Red River Parish Sheriff had operating services expense of \$160,654 for the year ended June 30, 2007, which represents an increase of \$15,007 from the prior year.
- 9) The Red River Parish Sheriff had supplies expense of \$152,292 for the year ended June 30, 2007 which represents an increase of \$9,062 from the prior year.
- 10) The Red River Parish Sheriff had capital asset purchases of \$45,963 for the year ended June 30, 2007, which represents an increase of \$41,797 from the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The following graphic illustrates the minimum requirements for the Red River Parish Sheriff as established by Governmental Accounting Standards Board Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2007

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Management Discussion and Analysis

Basic Financial Statements

Required Supplementary Information
(Other than MD&A)

These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

Basic Financial Statements

This annual report consist of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 8 and 9) provide information about the activities of the Red River Parish Sheriff as a whole and present a longer-term view of the Sheriff's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Assets and the Statement of Activities report the Sheriff's net assets and changes in them. You can think of the Sheriff's net assets, the difference between assets and liabilities, as one way to measure the Sheriff's financial health, or financial position. Over time, increases or decreases in the Sheriff's net assets are one indicator of whether its financial health is improving or deteriorating.

Fund financial statements start on page 10. All of the Sheriff's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short term view of the Sheriff's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's activities as well as what remains for future spending.

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2007

FINANCIAL ANALYSIS OF THE ENTITY

Statement of Net Assets
As of Year End

	<u>2007</u>	<u>2006</u>
Current and other assets	\$ 1,105,673	\$ 839,758
Capital assets, net	<u>78,038</u>	<u>47,585</u>
Total Assets	<u>\$ 1,183,711</u>	<u>\$ 887,343</u>
Other liabilities	\$ 88,118	\$ 77,610
Compensated absences payable	<u>0</u>	<u>0</u>
Total Liabilities	88,118	77,610
Net assets		
Investment in capital assets, net of related debt	78,038	47,585
Unrestricted	<u>1,017,555</u>	<u>762,148</u>
Total Net Assets	<u>1,095,593</u>	<u>809,733</u>
Total Liabilities and Net Assets	<u>\$ 1,183,711</u>	<u>\$ 887,343</u>

Net assets of the Red River Parish Sheriff increased by \$285,860 or 35.3% from the previous fiscal year. The increase is the result of operating and nonoperating revenues exceeding expenses during the fiscal year ended 2007 (See table below).

Statement of Activities
For the Year Ended

	<u>2007</u>	<u>2006</u>
General government Expenses	\$ (1,858,757)	\$ (1,824,995)
Program revenues		
Fees, charges, and commissions for services	618,732	628,871
Operating and capital grants and contributions	<u>139,167</u>	<u>152,115</u>
Subtotal	(1,100,858)	(1,044,009)
General revenues	<u>1,386,718</u>	<u>1,106,591</u>
Change in net assets	<u>\$ 285,860</u>	<u>\$ 62,582</u>

The Red River Parish Sheriff's total revenues increased by \$257,040 or 13.6% from the previous year. The total cost of all programs and services increased by \$33,762 or 1.8% from the previous year.

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2007

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2007, the Red River Parish Sheriff had \$78,038 net of depreciation, invested in a broad range of capital assets (See table below). This amount represents a net increase (including additions and deductions) of \$30,453 or 64.00% from the previous year.

Capital Assets at Year End
(Net of Depreciation)

	2007	2006
Land	\$ 22,278	\$ 22,278
Buildings and building improvements	7,529	8,784
Automobile	24,080	0
Furniture, fixtures and equipment	24,151	16,523
Total	\$ 78,038	\$ 47,585

This year's major additions included:

Automobile	\$ 30,100
Furniture, fixtures and equipment	\$ 15,863

This year's major retirements included:

Automobile	\$ 50,587
Furniture, fixtures and equipment	\$ 19,395

Debt

The Red River Parish Sheriff had \$0 in compensated absences payable outstanding at year end compared to \$0 at the previous year end, no change, as shown in the table below.

Outstanding Debt at Year End

	2007	2006
Compensated absences payable	\$ 0	\$ 0
Totals	\$ 0	\$ 0

New debt during the year included:

None.

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2007

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

Actual revenues were \$146,205 more than budgeted amounts due to taxes and fees, charges, and commissions for services being more than expected.

Actual expenditures were \$41,510 more than budgeted amounts due to personal services and capital outlay being more than expected.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Red River Parish Sheriff's elected official considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Taxes
- 2) Intergovernmental revenues
- 3) Fees, charges, and commissions for services

The Red River Parish Sheriff does not expect any significant changes in next year's results as compared to the current year.

CONTACTING THE RED RIVER PARISH SHERIFF'S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Red River Parish Sheriff's finances and to show the Red River Parish Sheriff's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Johnny Ray Norman, Red River Parish Sheriff, P. O. Box 375, Coushatta, Louisiana 71019.

EXHIBIT A

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
STATEMENT OF NET ASSETS
JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 954,682	\$ 702,909
Accounts receivable	143,452	133,092
Prepaid expenses	<u>7,539</u>	<u>3,757</u>
Total Current Assets	1,105,673	839,758
Noncurrent Assets		
Capital assets, net	<u>78,038</u>	<u>47,585</u>
Total Assets	<u>\$ 1,183,711</u>	<u>\$ 887,343</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Current Liabilities		
Accounts payable and accruals	<u>\$ 88,118</u>	<u>\$ 77,610</u>
Total Current Liabilities	88,118	77,610
Noncurrent Liabilities		
Compensated absences payable	<u>0</u>	<u>0</u>
Total Liabilities	88,118	77,610
NET ASSETS		
Investment in capital assets, net of related debt	78,038	47,585
Unrestricted	<u>1,017,555</u>	<u>762,148</u>
Total Net Assets	<u>1,095,593</u>	<u>809,733</u>
Total Liabilities and Net Assets	<u>\$ 1,183,711</u>	<u>\$ 887,343</u>

The accompanying notes are an integral part of this statement.

EXHIBIT B

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

	2007			2006	
	Fees, Charges, and Commissions for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Assets	Revenue and Changes in Net Assets
General Government					
Personal services	\$ 1,514,184	\$ 508,274	\$ 0	\$ (904,938)	\$ (856,657)
Travel	2,902	974	194	(1,734)	(1,844)
Operating services	160,654	53,928	10,713	(96,013)	(77,131)
Supplies	152,292	51,120	10,155	(91,017)	(83,752)
Professional services	13,215	4,436	881	(7,898)	(15,158)
Depreciation	15,510	0	16,252	742	(9,467)
Total General Government	<u>\$ 1,858,757</u>	<u>\$ 618,732</u>	<u>\$ 16,252</u>	<u>(1,100,858)</u>	<u>(1,044,009)</u>
General Revenues					
Taxes				1,308,531	1,066,101
State revenue sharing				26,367	24,850
Interest				8,342	6,151
Miscellaneous				43,478	9,489
Total General Revenues				<u>1,386,718</u>	<u>1,106,591</u>
Change in Net Assets				285,860	62,582
Net Assets, Beginning of year				<u>809,733</u>	<u>747,151</u>
Net Assets, End of year				<u>\$ 1,095,593</u>	<u>\$ 809,733</u>

The accompanying notes are an integral part of this statement.

EXHIBIT C

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
ASSETS		
Cash and cash equivalents	\$ 954,682	\$ 702,909
Accounts receivable	143,452	133,092
Prepaid expenses	<u>7,539</u>	<u>3,757</u>
Total Assets	<u>\$ 1,105,673</u>	<u>\$ 839,758</u>
 LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable and accruals	\$ 88,118	\$ 77,610
Total Liabilities	<u>88,118</u>	<u>77,610</u>
 FUND BALANCES		
Unreserved	<u>1,017,555</u>	<u>762,148</u>
Total Fund Balances	<u>1,017,555</u>	<u>762,148</u>
Total Liabilities and Fund Balances	<u>\$ 1,105,673</u>	<u>\$ 839,758</u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2007

Total Fund Balances for Governmental Funds (Exhibit C) \$ 1,017,555

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	\$ 22,278	
Buildings and building improvements, net of \$17,568 in accumulated depreciation	7,529	
Automobile, net of \$410,416 in accumulated depreciation	24,080	
Furniture, fixtures and equipment net of \$28,937 in accumulated depreciation	<u>\$ 24,151</u>	
Total Capital Assets		78,038

Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the fund liabilities.

0

Total Net Assets of Governmental Activities (Exhibit A) \$ 1,095,593

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
REVENUES		
Taxes	\$ 1,308,531	\$ 1,066,101
State revenue sharing	26,367	24,850
Intergovernmental revenues	139,167	152,115
Fees, charges, and commissions for services	618,732	628,871
Interest	8,342	6,151
Miscellaneous	<u>43,478</u>	<u>9,489</u>
Total Revenues	2,144,617	1,887,577
EXPENDITURES		
General government		
Personal services	1,514,184	1,496,441
Travel	2,902	2,824
Operating services	160,654	145,647
Supplies	152,292	143,230
Professional services	13,215	23,220
Capital outlay	<u>45,963</u>	<u>4,166</u>
Total Expenditures	<u>1,889,210</u>	<u>1,815,528</u>
Excess/(Deficiency) Of Revenues Over Expenditures	255,407	72,049
Fund Balance, Beginning of year	<u>762,148</u>	<u>690,099</u>
Fund Balance, End of year	<u>\$ 1,017,555</u>	<u>\$ 762,148</u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2007

Net Change in Fund Balances-Total Governmental Funds (Exhibit E)	\$	255,407
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. This is the amount by which capital outlay (\$45,963) exceeds depreciation (\$15,510) in the current period.		30,453
Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		<u>0</u>
Change in Net Assets of Governmental Activities (Exhibit B)	\$	<u>285,860</u>

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
JUNE 30, 2007 AND 2006

	<u>2007</u>				<u>2006</u>
	<u>Fines, Bonds and Costs Fund</u>	<u>Civil Fund</u>	<u>Tax Collector Fund</u>	<u>Total</u>	<u>Total</u>
ASSETS					
Cash and cash equivalents	\$ 111,625	\$ 28,888	\$ 55,986	\$ 196,499	\$ 179,716
Total Assets	<u>\$ 111,625</u>	<u>\$ 28,888</u>	<u>\$ 55,986</u>	<u>\$ 196,499</u>	<u>\$ 179,716</u>
LIABILITIES					
Due to others	\$ 111,625	\$ 28,888	\$ 55,986	\$ 196,499	\$ 179,716
Total Liabilities	<u>\$ 111,625</u>	<u>\$ 28,888</u>	<u>\$ 55,986</u>	<u>\$ 196,499</u>	<u>\$ 179,716</u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

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

A. Basis of Presentation

The accompanying financial statements of the Red River Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999.

B. Reporting Entity

The Red River Parish Sheriff is an independent elected parish official. His office receives funding primarily through ad valorem taxes, fees, charges, and commissions for services. The office is independent and receives no financial benefit from the Red River Parish Police Jury other than the provision of office space. The Red River Parish Sheriff was determined not to be a component unit of the Red River Parish Police Jury.

Based on the application of criteria established by GASB Statement No. 14, it was determined that the Red River Parish Sheriff has no financial accountability and exercises no oversight responsibility for any other entity. Therefore, the accompanying financial statements present information only on the funds maintained by the Red River Parish Sheriff.

C. Fund Accounting

The Red River Parish 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. Funds of the Sheriff are classified into two categories: governmental and fiduciary, as follows:

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Funds Accounting (Continued)

Governmental Funds

Governmental funds account for all or most of the Sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Sheriff. The following are the Sheriff's governmental funds:

General Fund - The general fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Red River Parish Sheriff and is used to account for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Fiduciary Funds

Fiduciary funds reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Sheriff are agency funds. 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.

Agency Fund - The agency funds are used as depositories for ad valorem taxes, civil suits, cash bonds, taxes and fees. Disbursements from the funds are made to various parish agencies, litigants in suits, and others, in the manner prescribed by law.

D. Measurement Focus/Basis of Accounting

Government - Wide Financial Statements

The Statement of Net Assets (Exhibit A) and the Statement of Activities (Exhibit B) display information about the reporting government as a whole. These statements include all the financial activities of the Red River Parish Sheriff, except for the fiduciary fund. Fiduciary funds are reported in the Statement of Fiduciary Assets and Liabilities (Exhibit G).

The government - wide financial statements were prepared using 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 nonchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus/Basis of Accounting (Continued)

Fund Financial Statements

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 (Exhibit C). The Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit E) 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 differs from the manner in which the governmental activities of the government - wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government - wide statements and the statements for governmental funds.

Fund financial statements report detailed information about the Sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental funds and the agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Red River Parish Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Those revenues susceptible to accrual include ad valorem taxes, state revenue sharing, interest revenue, commissions, and charges for services. Federal, state and local aid and grants are recorded when the Sheriff is entitled to the funds.

Other intergovernmental revenues are accrued, when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available. All miscellaneous revenues other than interest revenue are not susceptible to accrual because generally they are not measurable until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that principal and interest on general long-term debt is recognized when due.

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control. The Red River Parish Sheriff prepares and adopts a budget each year for its general fund in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the modified accrual basis of accounting. The Sheriff amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

F. Cash and Cash Equivalents

The Red River Parish Sheriff defines cash and cash equivalents as follows:

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Cash Equivalents (Continued)

Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

G. Receivables

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

H. Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At June 30, 2007, \$0 were considered uncollectible.

I. Capital Assets

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the Red River Parish Sheriff are charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Assets. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for buildings and building improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

J. Compensated Absences

Full-time employees that have been employed one year earn one week of vacation and two weeks of sick leave and employees that have been employed two or more years earn two weeks of vacation and two weeks of sick leave per year. Vacation leave does not carryover or accumulate from one fiscal year to the next, and there are no vesting privileges. Sick leave does carryover from one fiscal year to the next and can be accumulated up to a maximum of four week; however, there are no vesting privileges. Therefore no liability for compensated absences has been recorded in the accompanying financial statements.

K. 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 disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, and expenses during the reporting period. Actual results could differ from those estimates.

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2007

NOTE 2 LEVIED TAXES

The Red River Parish Sheriff levies taxes on real and business personal property located within its boundaries. Ad valorem taxes are assessed on a calendar year basis, levied and become due on November 15 of each year and become an enforceable lien on property as of December 31 of each year. The following is a summary of authorized and levied ad valorem taxes as of June 30, 2007:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Law enforcement	13.49	13.49	Statutory

NOTE 3 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

A. Deposits with Financial Institutions

For reporting purposes, deposits with financial institutions includes savings, demand deposits, time deposits, and certificates of deposit. Under state law the Red River Parish Sheriff may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further the Sheriff may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

Deposits in bank accounts are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts mutually acceptable to both parties. The deposits at June 30, 2007 were secured as follows:

	<u>Cash</u>	<u>Certificates of Deposit</u>	<u>Total</u>
Deposits in bank accounts per balance sheet	\$ 1,027,313	\$ 123,268	\$ 1,150,581
Bank Balances (Category 3 Only, If Any)			
a. Uninsured and uncollateralized	\$ 0	\$ 0	\$ 0
b. Uninsured and uncollateralized with securities held by the pledging institution	0	0	0
c. Uninsured and uncollateralized with securities held by the pledging institution's trust department or agent but not in the entity's name	0	0	0
Total Category 3 Bank Balances	\$ 0	\$ 0	\$ 0
Total Bank Balances (All Categories Including Category 3 Reported Above)	\$ 1,073,346	\$ 123,268	\$ 1,196,614

The following is a breakdown by banking institution and amount of the balances shown above:

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2007

NOTE 3 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)

A. Deposits with Financial Institutions (Continued)

<u>Banking Institution</u>	<u>Amount</u>
American Bank & Trust Co	\$ 141,642
Bank of Coushatta	953,695
Sabine State Bank	101,277
Total	<u>\$ 1,196,614</u>

B. Investments

At June 30, 2007, the Red River Parish Sheriff had investments of \$0.

NOTE 4 ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at June 30, 2007:

<u>Class of Receivable</u>	
Taxes	\$ 73,737
Intergovernmental revenues	21,052
Fees, charges, and commissions for services	45,386
Other	3,277
Total	<u>\$ 143,452</u>

NOTE 5 CAPITAL ASSETS

A summary of Red River Parish Sheriff's capital assets at June 30, 2007 follows:

	<u>Balance</u>			<u>Balance</u>
	<u>June 30, 2006</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2007</u>
Capital Assets, not being depreciated				
Land	\$ 22,278	\$ 0	\$ 0	\$ 22,278
Total Capital Assets, not being depreciated	22,278	0	0	22,278
Capital Assets, being depreciated				
Buildings and building improvements	25,097	0	0	25,097
Less accumulated depreciation	<u>(16,313)</u>	<u>(1,255)</u>	<u>0</u>	<u>(17,568)</u>
Total Buildings and Building Improvements	8,784	(1,255)	0	7,529
Automobile	454,983	30,100	(50,587)	434,496
Less accumulated depreciation	<u>(454,983)</u>	<u>(6,020)</u>	<u>50,587</u>	<u>(410,416)</u>
Total Automobile	0	24,080	0	24,080
Furniture, fixtures and equipment	56,620	15,863	(19,395)	53,088
Less accumulated depreciation	<u>(40,097)</u>	<u>(8,235)</u>	<u>19,395</u>	<u>(28,937)</u>
Total Furniture, fixtures and equipment	16,523	7,628	0	24,151
Total Capital Assets, being depreciated	25,307	30,453	0	55,760
Total Capital Assets, net	<u>\$ 47,585</u>	<u>\$ 30,453</u>	<u>\$ 0</u>	<u>\$ 78,038</u>

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2007

NOTE 6 ACCOUNTS PAYABLE AND ACCRUALS

The following is a summary of accounts payable at June 30, 2007:

Class of Payable			
Vendor	\$	44,748	
Salaries and related benefits		43,370	
Other		0	
Total		88,118	

NOTE 7 PENSION PLAN

Substantially all employees of the sheriff's office are members of the Sheriff's Pension and Relief Fund ("System"), a multiple-employer, cost-sharing public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of sheriffs and their staffs, which is administered and controlled by a separate board of trustees. Contributions of participating sheriffs, together with shared local and state revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month and who are between the ages of 18 and 50 at the time of original employment are required to participate in the system. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent if total service is at least 12 but less than 15 years, 2.75 percent if total service is at least 15 but less than 20 years, and 3 percent if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of the final average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefits accrued to their date of termination. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between the ages of 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual 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 & Relief Fund, Monroe, Louisiana, 71210-3163 or by calling (318) 362-3188.

Contributions to the system include one-half of 1 percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the State of Louisiana. State statute required covered employees to contribute 10.0% of their salary to the system and required an employer contribution equal to 11.0% of each covered employee's salary. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Red River Parish Sheriff's contributions to the System for the years ending June 30, 2007, 2006 and 2005 were \$114,815, \$114,795 and \$101,099, respectively, equal to the required contribution for each year.

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2007

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS

The Red River Parish Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach retirement age of 55 and have 16 years of service. The Sheriff recognizes the cost of providing these benefits as an expenditure when the monthly premiums are due, which totaled \$215,776 for the year ended June 30, 2007. The cost of retiree benefits totaled \$29,007 for 9 retirees.

NOTE 9 LEASES

The Red River Parish Sheriff was not obligated under any capital or operating lease agreements at June 30, 2007.

NOTE 10 LITIGATION

The Red River Parish Sheriff is a defendant in various litigation as of the close of business on June 30, 2007. Although the outcomes of these lawsuits are not presently determinable, in the opinion of the Sheriff and legal counsel, resolution of these matters would not create a liability in excess of insurance coverage that would not have a material adverse effect on the financial condition of the Sheriff.

NOTE 11 RISK MANAGEMENT

The Red River Parish Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff.

NOTE 12 EXPENDITURES OF THE SHERIFF PAID BY THE PARISH POLICE JURY

The Red River Parish Police Jury provided the Red River Parish Sheriff with office space and paid the related utilities of that office space for the year ended June 30, 2007.

REQUIRED SUPPLEMENTARY INFORMATION

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Fav./(Unfav.)</u>
REVENUES				
Taxes	\$ 960,000	\$ 1,257,171	\$ 1,308,531	\$ 51,360
State revenue sharing	24,850	25,145	26,367	1,222
Intergovernmental revenues	99,000	126,682	139,167	12,485
Fees, charges, and commissions for services	529,698	547,688	618,732	71,044
Interest	3,000	7,750	8,342	592
Miscellaneous	<u>25,500</u>	<u>33,976</u>	<u>43,478</u>	<u>9,502</u>
Total Revenues	<u>1,642,048</u>	<u>1,998,412</u>	<u>2,144,617</u>	<u>146,205</u>
EXPENDITURES				
General government				
Personal services	1,500,000	1,485,000	1,514,184	(29,184)
Travel	5,500	6,300	2,902	3,398
Operating services	150,000	170,500	160,654	9,846
Supplies	140,000	165,000	152,292	12,708
Professional services	10,000	20,000	13,215	6,785
Capital outlay	<u>25,000</u>	<u>900</u>	<u>45,963</u>	<u>(45,063)</u>
Total Expenditures	<u>1,830,500</u>	<u>1,847,700</u>	<u>1,889,210</u>	<u>(41,510)</u>
Excess/(Deficiency) Of Revenues Over Expenditures	(188,452)	150,712	255,407	104,695
Fund Balance, Beginning of year	<u>762,148</u>	<u>762,148</u>	<u>762,148</u>	<u>0</u>
Fund Balance, End of year	<u>\$ 573,696</u>	<u>\$ 912,860</u>	<u>\$ 1,017,555</u>	<u>\$ 104,695</u>

OTHER SUPPLEMENTARY INFORMATION

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2007

SECTION #1

SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

- | | | |
|----|---|-------------|
| 1. | Type of auditors' report issued. | Unqualified |
| 2. | Internal control over financial reporting: | |
| | a) Material weaknesses identified? | None |
| | b) Reportable conditions identified not considered to be material weaknesses? | None |
| | c) Noncompliance material to the financial statements noted? | None |

SECTION #2

FINANCIAL STATEMENT FINDINGS

None reported.

HINES, JACKSON & HINES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 2188 - 133 EAST FIFTH STREET
NATCHITOCHE, LA 71457

A. NEILL JACKSON, JR., CPA
1926-1999

FRANK S. HINES, CPA
LEWIS C. HINES, CPA
E. MERLIN SQUYRES, CPA
JAY H. SHEFFIELD, CPA

Telephone (318) 352-6458
FAX (318) 352-0404
office@hjhcpa.biz

JAMES S. SHEFFIELD, CPA

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

Honorable Johnny Ray Norman
Red River Parish Sheriff
P. O. Box 375
Coushatta, Louisiana 71019

We have audited the accompanying basic financial statements of the governmental activities and the aggregate remaining fund information of the Red River Parish Sheriff, Coushatta, Louisiana, as of and for the year ended June 30, 2007, and have issued our report dated November 28, 2007. 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 Red River Parish Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Red River Parish Sheriff's internal control over financial reporting.

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 entity'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 entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

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 entity's internal control.

Our consideration of 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 or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Red River Parish 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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Page #2

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

Hines, Jackson & Hines

Natchitoches, Louisiana

November 28, 2007

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2007

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.

RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2007

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
-----------------	-------------------------------	----------------------------------	---	--

Nothing came to our attention that would require disclosure under Government Auditing Standards.