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EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2001
With Supplemental Information Schedules

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 1/16/02

LITTLE & BANKS LLC
CERTIFIED PUBLIC ACCOUNTANTS

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2001
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		3
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	6
Governmental Fund Type - General and Special Revenue Funds - Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	7
Notes to the Financial Statements		9
Supplemental Information Schedules:		
Special Revenue Funds:		
Combining Balance Sheet	1	25
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	26
Fiduciary Fund Type - Agency Funds		
Combining Balance Sheet	3	28
Combining Schedule of Changes in Unsettled Balances Due to Taxing Bodies and Others	4	29

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Contents, June 30, 2001

C O N T E N T S (CONTD.)

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report Required by <i>Government Auditing Standards</i>		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		31
Schedule of Findings and Questioned Costs	5	33
Summary Schedule of Prior Audit Findings	6	34



LITTLE & BANKS LLC
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Wm. TODD LITTLE, CPA
KERRY J. BANKS, CPA
CHARLES R. MARCHBANKS, JR., CPA
VERNON R. COON, CPA

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

We have audited the general purpose financial statements of the East Carroll Parish Sheriff, a component unit of the East Carroll Parish Police Jury, as of June 30, 2001, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the East Carroll Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and *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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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 general purpose financial statements referred to above present fairly, in all material respects, the financial position of the East Carroll Parish Sheriff as of June 30, 2001, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the East Carroll Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Independent Auditor's Report,
June 30, 2001

In accordance with U.S. government auditing standards, we have also issued a report dated December 3, 2001, on the East Carroll Parish Sheriff's compliance with laws, regulations, contracts, and grants; and our consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



Monroe, Louisiana
December 3, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS
 Combined Balance Sheet, June 30, 2001

	GOVERNMENTAL FUND TYPE			FIDUCIARY FUND-TYPE - AGENCY FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS							
Cash and cash equivalents	\$177,171	\$514,706	\$230,957	\$345,085			\$1,267,919
Investments		100,276					100,276
Receivables	51,949	490,175					542,124
Due from other funds	7,229	3,929		47			11,205
Utility deposit		230					230
Office furnishings and equipment					\$2,138,228		2,138,228
Amount available for debt service					\$301,157		301,157
Amount to be provided for retirement of general long-term debt					1,386,566		1,386,566
TOTAL ASSETS	<u>\$236,349</u>	<u>\$1,109,316</u>	<u>\$230,957</u>	<u>\$345,132</u>	<u>\$2,138,228</u>	<u>\$1,687,723</u>	<u>\$5,747,705</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$24,847	\$270,491		\$389			\$295,338
Due to other funds	1,067	9,749		28,152			11,205
Due to inmates				316,591			28,152
Due to taxing bodies and others							316,591
Deposits held for others		100,000					100,000
Lease payable					\$88,271		88,271
Compensated absences payable					26,536		26,536
Revenue bonds payable					1,572,916		1,572,916
Total Liabilities	<u>25,914</u>	<u>380,240</u>	<u>NONE</u>	<u>345,132</u>	<u>NONE</u>	<u>1,687,723</u>	<u>2,439,009</u>
Fund Equity:							
Investment in general fixed assets					\$2,138,228		2,138,228
Fund balances:							
Reserved for debt service:							
Revenue bonds		181,908					181,908
Certificates of indebtedness		119,249					119,249
Unreserved - undesignated	210,435	427,919	230,957				869,311
Total Fund Equity	<u>210,435</u>	<u>729,076</u>	<u>230,957</u>	<u>NONE</u>	<u>2,138,228</u>	<u>NONE</u>	<u>3,308,696</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$236,349</u>	<u>\$1,109,316</u>	<u>\$230,957</u>	<u>\$345,132</u>	<u>\$2,138,228</u>	<u>\$1,687,723</u>	<u>\$5,747,705</u>

The accompanying notes are an integral part of this statement.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL TYPE - GENERAL
AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual
For the Year Ended June 30, 2001

GENERAL FUND.....		SPECIAL REVENUE FUNDS.....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes - ad valorem	\$217,000	\$220,032	\$3,032			
Intergovernmental revenues:						
Federal funds - federal grants		123,419	123,419			
State funds:						
Feeding prisoners	41,000	42,519	1,519	\$5,450,000	\$5,465,079	\$15,079
State revenue sharing (net)	42,000	42,134	134			
State supplemental pay	53,000	51,288	(1,712)			
Other state grants	57,000	35,009	(21,991)	124,000	124,660	660
Local grants		1,237	1,237			
Fees, charges, and commissions for services:						
Commissions on licenses and taxes	10,000	10,750	750			
Civil and criminal fees	45,000	53,472	8,472			
Court attendance	2,500	3,127	627			
Feeding prisoners	41,000	44,537	3,537			
Tax notices, etc.	8,000	7,328	(672)			
Bond fees	12,000	13,351	1,351			
Use of money and property	21,000	23,777	2,777	179,050	179,858	808
Other revenues		3,496	3,496	381,700	423,408	41,708
Total revenues	<u>549,500</u>	<u>675,476</u>	<u>125,976</u>	<u>6,134,750</u>	<u>6,193,005</u>	<u>58,255</u>
EXPENDITURES						
Public safety:						
Current:						
Personal services and related benefits	1,035,000	1,016,948	18,052	3,035,000	2,936,183	98,817
Operating services	204,400	171,735	32,665	1,635,300	1,598,744	36,556
Materials and supplies	110,000	103,475	6,525	971,200	931,179	40,021
Travel and other charges	39,200	41,400	(2,200)	15,000	16,406	(1,406)
Debt service	25,000	18,528	6,472	341,000	279,166	61,834
Capital outlay	40,000	38,516	1,484	46,200	48,304	(2,104)
Intergovernmental				12,000	10,852	1,148
Total expenditures	<u>1,453,600</u>	<u>1,390,602</u>	<u>62,998</u>	<u>6,055,700</u>	<u>5,820,834</u>	<u>234,866</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(904,100)	(715,126)	188,974	79,050	372,171	293,121

(Continued)

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 (GAAP) Basis and Actual

GENERAL FUND.....		SPECIAL REVENUE FUNDS.....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OTHER FINANCING SOURCES (USE)						
Proceeds from sale of fixed assets				\$1,500	\$1,500	
Compensation for loss/damage		\$1,049	\$1,049			
Operating transfer in	\$620,000	627,583	7,583	\$5,800	5,910	(\$110)
Operating transfer out		(5,910)	(5,910)	(620,000)	(627,583)	7,583
Total other financing sources (use)	<u>620,000</u>	<u>622,722</u>	<u>2,722</u>	<u>(612,700)</u>	<u>(620,173)</u>	<u>7,473</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(284,100)</u>	<u>(92,404)</u>	<u>191,696</u>	<u>(533,650)</u>	<u>(248,002)</u>	<u>285,648</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>302,839</u>	<u>302,839</u>		<u>795,172</u>	<u>977,078</u>	<u>181,906</u>
FUND BALANCES AT END OF YEAR	<u>\$18,739</u>	<u>\$210,435</u>	<u>\$191,696</u>	<u>\$261,522</u>	<u>\$729,076</u>	<u>\$467,554</u>

(Concluded)

The accompanying notes are an integral part of this statement.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements
As of and For the Year Ended June 30, 2001

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 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, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, 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.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the East Carroll Parish Police Jury is the financial reporting entity for East Carroll Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the East Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

- a. The ability of the police jury to impose its will on that organization and/or;
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office, the sheriff was determined to be a component unit of the East Carroll Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The sheriff uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the

providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of governmental and fiduciary funds as described below:

Governmental Funds:

General Fund

The general fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's primary sources of revenue is an ad valorem tax. 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.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. Those revenues are legally restricted, either by tax proposition or by grant agreement, to expenditures for specified purposes.

Capital Projects Fund

The capital projects funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Funds - Agency Fund Type

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 10 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items, while the remaining 90 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. Long-term debt, such as compensated absences and leases payable, are recognized as a liability of a governmental fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used for reporting the governmental fund type. 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 be used to pay liabilities of the current period. The sheriff uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Based on the above criteria, ad valorem taxes, state revenue sharing, intergovernmental revenues, and fees charges and commissions for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid, proceeds from insurance, and sales of fixed assets are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least ten days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2001, the sheriff has cash and cash equivalents (book balances) totaling \$1,267,919 as follows:

Demand deposits	\$1,085,486
Time deposits	181,908
Petty Cash	525
Total	<u>\$1,267,919</u>

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

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 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 pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2001, are secured as follows:

Bank Balances	<u>\$1,526,250</u>
Federal deposit insurance	\$648,582
Pledged securities(uncollateralized)	<u>2,076,052</u>
Total	<u>\$2,724,634</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, 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. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

G. INVESTMENTS

Under state law, the sheriff may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. At June 30, 2001, the sheriff had investments in LAMP totaling \$100,276 which is stated at cost and approximates market.

In accordance with GASB Codification I50.165 the investment in LAMP at June 30, 2001, is not categorized in the three risk categories provided by GASB Codification I50.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities

and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

II. VACATION AND SICK LEAVE

Employees of the sheriff's office and the detention centers earn from 1 to 2 weeks of vacation leave each year, depending upon length of service. Unused vacation time cannot be carried forward. However, those employees of the detention center with accrued balances prior to August, 1998, will be allowed to exhaust those balances. Sick leave will be earned at a rate of one-half day per month, up to a total of six days per year, after three consecutive months of employment. Sick time not used is not carried forward.

At June 30, 2001, employees have accumulated and vested \$26,536 of employee leave benefits, computed in accordance with GASB Codification Section C60. The liability is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the governmental funds when leave is actually taken or when employees are paid for accrued sick leave upon retirement, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

I. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the maintains commercial insurance policies covering his automobiles, general liability, and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2001.

**J. TOTAL COLUMN ON
 COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis (overview). Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. LEVIED TAX

As provided by Louisiana Revised Statute 33:9001, a law enforcement district has been created for the purpose of providing financing to the office of the sheriff of East Carroll Parish. Louisiana Revised Statute 33:9003 requires the district to levy a tax on the assessed valuation of all property appearing on the 1977 and subsequent tax rolls in an amount that would produce for the district in the initial year the same revenue as that estimated to be produced by the sheriff's commission on ad valorem taxes for the fiscal year 1976-77. For the 2000 tax roll, the district levied 9.06 mills.

3. RECEIVABLES

The following is a summary of receivables at June 30, 2001:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Taxes - ad valorem	\$2,215		\$2,215
Intergovernmental revenues:			
Federal grants	23,620		23,620
State grants:			
Supplemental pay	\$3,728		\$3,728
Video poker	3,553		3,553
Feeding prisoners		\$470,884	470,884
Other	1,584		1,584
Local grants	1,237		1,237
Fees, charges, and commissions for services:			
Court attendance	693		693
Civil and criminal fees	6,514		6,514
Feeding and keeping prisoners	2,633		2,633
Transporting prisoners		685	685

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

	General Fund	Special Revenue Funds	Total
Phone commission	\$2,022	\$18,596	\$20,618
Use of money and property	151	10	161
Other	3,999		3,999
Total	<u>\$51,949</u>	<u>\$490,175</u>	<u>\$542,124</u>

4. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2001, are as follows:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$7,229	\$1,067
Agency Funds:		
Jail Inmate Fund		7
BCDC Inmate Fund		239
RBDC Inmate Fund		143
Criminal Fund	47	
Special Revenue Funds:		
East Carroll Detention Center - Operating		7,924
Riverbend Detention Center - Operating	3,547	1,825
East Carroll Detention Center - Commissary	239	
Riverbend Detention Center - Commissary	143	
Total	<u>\$11,205</u>	<u>\$11,205</u>

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

	<u>Balance July 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2001</u>
Sheriff's Office:				
Furnishings and equipment	\$107,685	\$30,051		\$137,736
Vehicles	261,324	1,900		263,224
Weapons	11,668	6,566		18,234
Total sheriff's office	<u>380,677</u>	<u>38,517</u>	NONE	<u>419,194</u>
East Carroll Detention Center:				
Buildings	1,232,660			1,232,660

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

	Balance July 1, 2000	Additions	Deletions	Balance June 30, 2001
Furnishings and equipment	\$237,522	\$18,679		\$256,201
Vehicles and tractors	175,856	13,345		189,201
Weapons	9,817			9,817
Total East Carroll Detention Center	<u>1,655,855</u>	<u>32,024</u>	NONE	<u>1,687,879</u>
Riverbend Detention Center:				
Furnishings and equipment	<u>14,875</u>	<u>16,280</u>		<u>31,155</u>
Total	<u>\$2,051,407</u>	<u>\$86,821</u>	NONE	<u>\$2,138,228</u>

6. PENSION PLAN

Substantially all employees of the East Carroll Parish Sheriff's office 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.

All sheriffs and all deputies who are 18 years or older at the time of original employment, who earn not less than \$400 per month is employed after September 7, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000 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 3.33 percent of their final-average salary for each year of credited service. The retirement benefit cannot exceed 100 per cent of their 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 do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 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 or amended 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 Louisiana Sheriffs Pension and Relief Fund, 6554 Florida Blvd., Suite 215, Baton Rouge, Louisiana 70806, or by calling (800) 586-9049.

Plan members are required by state statute to contribute 9.7 percent of their annual covered salary and the East Carroll Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0 percent (6.0 percent after June 30, 2000) of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and

EAST CARROLL PARISH SHERIFF

Lake Providence, Louisiana

Notes to the Financial Statements (Continued)

funds as required and available from insurance premium taxes. The contribution requirements of plan members and the East Carroll Parish Sheriff are established and may be amended by state statute. 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 East Carroll Parish Sheriff's contributions to the System for the years ended June 30, 2001, 2000, and 1999 were \$178,937, \$139,298, and \$107,879, respectively, equal to the required contributions for each year.

7. CAPITAL LEASES

The sheriff records items under capital leases as an asset and an obligation in the accompanying financial statements. At June 30, 2001, the sheriff has four capital leases in effect for radio, copier, tractors, and vehicles. The leases have original recorded amounts of \$15,624, \$6,662, \$124,315, and \$72,749 respectively. Lease obligations are retired from the General and East Carroll Detention Center Operating funds. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of June 30, 2001:

<u>Year</u>	
2002	\$63,230
2003	28,716
2004	1,860
2005	<u>155</u>
Total minimum lease payments	93,961
Less amount representing interest	<u>(5,690)</u>
Present value of net minimum lease payments	<u><u>\$88,271</u></u>

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended June 30, 2001:

	<u>Revenue Bonds</u>	<u>Certificates of Indebtedness</u>	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at June 30, 2000	\$1,225,773	NONE	\$179,990	\$29,300	\$1,435,063
Additions		\$500,000		15,699	515,699
Deductions	(118,023)		(91,719)	(19,651)	(229,393)
Adjustment ¹				1,188	1,188

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

	<u>Revenue Bonds</u>	<u>Certificates of Indebtedness</u>	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at June 30, 2001	<u>\$1,107,750</u>	<u>\$500,000</u>	<u>\$88,271</u>	<u>\$26,536</u>	<u>\$1,722,557</u>

¹ As discussed in note 1H, upon separation from employment, employees are paid for accumulated leave at their current rate of pay. The adjustment is for the purpose of adjusting amounts for annual leave resulting from the differences between beginning and ending rates of pay, and correcting beginning amounts.

Bonded debt and certificates of indebtedness at June 30, 2001, are comprised of the following:

Revenue Bonds - \$1,400,000 issue of November 16, 1998, for the purpose of acquiring a prison facility known as the East Carroll Detention Center, near Lake Providence, Louisiana. The principal is due in monthly installments of \$15,159 through November 15, 2008 with interest at 5.45 per cent. Debt retirement payments are made from the East Carroll Detention Center Operating Fund. \$1,107,750

Certificates of Indebtedness - \$500,000 issue of August 7, 2000, for the purpose of acquiring and constructing sewerage lines and a lift station and closing a sewage treatment facility at the East Carroll Detention Center. The principal is due in fluctuating annual installments through August 1, 2010 with interest at 5.70 per cent, payable semi-annually. Monthly payments are made from the East Carroll Detention Center and Riverbend Detention Center operating funds and deposited into a reserve account held by the Paying Agent. The Paying Agent disburses annual principal and semi-annual interest payments to certificate holders as they become due. 500,000

Total bonded debt and certificates of indebtedness \$1,607,750

The annual requirements to amortize all bonded debt and certificates of indebtedness outstanding at June 30, 2001, including interest of \$396,926 are as follows:

<u>Fiscal Year Ended June 30:</u>	<u>Revenue Bonds</u>	<u>Certificates of Indebtedness</u>	<u>Total</u>
2002	\$181,908	\$65,387	\$247,295
2003	181,908	66,166	248,074
2004	181,908	65,772	247,680

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

2005	\$181,908	\$65,264	\$247,172
2006-2009	621,520	392,935	1,014,455
Total	<u>\$1,349,152</u>	<u>\$655,524</u>	<u>\$2,004,676</u>

9. CHANGES IN AGENCY FUND BALANCES

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

	Tax Collector Fund	Criminal Fund	Civil Fund	Jail Inmate	ECDC Inmate Fund	RBDC Inmate Fund	Total
Balance, July 1, 2000	\$32,006	\$34,681	\$5,418	\$969	\$9,867	\$4,297	\$87,238
Additions	2,463,935	294,664	61,809	8,850	272,262	161,382	3,262,902
Reductions	<u>(2,264,420)</u>	<u>(274,043)</u>	<u>(61,808)</u>	<u>(9,205)</u>	<u>(263,294)</u>	<u>(156,976)</u>	<u>(3,029,746)</u>
Balance June 30, 2001	<u>\$231,521</u>	<u>\$55,302</u>	<u>\$5,419</u>	<u>\$614</u>	<u>\$18,835</u>	<u>\$8,703</u>	<u>\$320,394</u>

10. LITIGATION AND CLAIMS

At June 30, 2001, the East Carroll Parish Sheriff is involved in several lawsuits. Resolution of these law suits will not result in any liability in excess of insurance coverage.

**11. EXPENDITURES OF THE SHERIFF'S OFFICE
 PAID BY THE PARISH POLICE JURY**

The East Carroll Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the East Carroll Parish Police Jury.

12. FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS THROUGH GRANTORS NUMBER	EXPENDITURES
UNITED STATES DEPARTMENT OF JUSTICE			
Direct program - Community Oriented Policing Services	16.710	1999UMWX2947	\$83,028
Direct program - Community Oriented Policing Services			
MORE	16.710	1999CMWX2813	1,805

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

FEDERAL GRANTOR/ PASS THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS THROUGH GRANTORS NUMBER	EXPENDITURES
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
Law Enforcement Equipment	16.579	B98-2-006	\$645
Street Sales Disruption	16.579	B99-2-003	13,622
LLEBG	16.592	1999LBVX7060	10,296
Law Enforcement Equipment	16.592	700-2-003	5,369
Bulletproof Vest Partnership Grant Act	16.607	NONE	8,654
Total Federal Financial Assistance			<u>\$123,419</u>

13. MANAGEMENT AGREEMENT

The East Carroll Parish Sheriff manages the Riverbend Detention Center which is a privately owned facility of Western Correctional Corporation (WCC). The management agreement is for a term of twenty years, beginning January 1, 2000. This agreement provides that the sheriff will receive 75 percent of all payments received for housing inmates in the facility and WCC will receive the remaining 25 percent. At the end of twenty years, the sheriff will own the detention center. The sheriff holds a deposit of \$100,000 from WCC for use in meeting operating expenses in the event that revenues fall below the amount required to meet those costs. Interest earned on the deposit is a revenue of the sheriff. If not needed as stated above, the deposit will be returned to WCC at the end of twenty years.

SUPPLEMENTAL INFORMATION SCHEDULES

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended June 30, 2001

SPECIAL REVENUE FUNDS

NARCOTICS FUND

The Narcotics Fund accounts for monies seized from suspects and monies given the sheriff's office by court order on drug cases. These funds are restricted and are to used for drug enforcement.

EAST CARROLL DETENTION CENTER (ECDC)

The East Carroll Detention Center Special Revenue Fund accounts for the operation and maintenance of the East Carroll Parish Detention Center. The primary source of revenues are state and parish funds for maintaining state and parish prisoners.

RIVERBEND DETENTION CENTER (RBDC)

The Riverbend Detention Center Special Revenue Fund accounts for the operation and maintenance of the Riverbend Detention Center. The primary source of revenues are state and parish funds for maintaining state and parish prisoners.

EAST CARROLL DETENTION CENTER COMMISSARY FUND

The Commissary Fund accounts for the purchase and resale of personal items to the inmates at the East Carroll detention center.

RIVERBEND DETENTION CENTER COMMISSARY FUND

The Commissary Fund accounts for the purchase and resale of personal items to the inmates at the Riverbend detention center.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 2001

	<u>NARCOTICS</u>	<u>ECDC</u>	<u>RBDC</u>	<u>ECDC COMMISSARY</u>	<u>RBDC COMMISSARY</u>	<u>TOTAL</u>
ASSETS						
Cash	\$729	\$353,149	\$64,529	\$64,809	\$31,490	\$514,706
Investments			100,276			100,276
Receivables		306,554	183,621			490,175
Due from other funds			3,547	239	143	3,929
Utility deposits			230			230
TOTAL ASSETS	<u>\$729</u>	<u>\$659,703</u>	<u>\$352,203</u>	<u>\$65,048</u>	<u>\$31,633</u>	<u>\$1,109,316</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable		\$124,699	\$102,608	\$28,185	\$14,999	\$270,491
Due to other funds		7,924	1,825			9,749
Deposits held for others			100,000			100,000
Total liabilities	<u>NONE</u>	<u>132,623</u>	<u>204,433</u>	<u>28,185</u>	<u>14,999</u>	<u>380,240</u>
Fund Balance:						
Reserve for debt service:						
Revenue bonds		181,908				181,908
Certificates of indebtedness		102,379	16,870			119,249
Unreserved - undesignated	\$729	242,793	130,900	36,863	16,634	427,919
Total fund balance	<u>729</u>	<u>527,080</u>	<u>147,770</u>	<u>36,863</u>	<u>16,634</u>	<u>729,076</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$729</u>	<u>\$659,703</u>	<u>\$352,203</u>	<u>\$65,048</u>	<u>\$31,633</u>	<u>\$1,109,316</u>

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended June 30, 2001

	<u>NARCOTICS</u>	<u>ECDC</u>	<u>RBDC</u>	<u>ECDC COMMISSARY</u>	<u>RBDC COMMISSARY</u>	<u>TOTAL</u>
REVENUES						
Intergovernmental revenues:						
State grants						
Feeding and maintaining prisoners		\$3,492,990	\$1,972,089			\$5,465,079
Other		124,660				124,660
Use of money and property	\$58	161,702	11,996	\$4,495	\$1,607	179,858
Other revenues	729	30,986	2,779	249,275	139,639	423,408
Total revenues	<u>787</u>	<u>3,810,338</u>	<u>1,986,864</u>	<u>253,770</u>	<u>141,246</u>	<u>6,193,005</u>
EXPENDITURES						
Public safety:						
Current:						
Personal services and related benefits		2,045,341	890,842			2,936,183
Operating services	7,010	499,267	770,028	200,536	121,903	1,598,744
Materials and supplies		593,915	274,638	48,783	13,843	931,179
Travel and other charges		13,866	2,540			16,406
Debt service		274,345	4,821			279,166
Capital outlay		16,679	16,105	15,345	175	48,304
Intergovernmental				7,346	3,506	10,852
Total expenditures	<u>7,010</u>	<u>3,443,413</u>	<u>1,958,974</u>	<u>272,010</u>	<u>139,427</u>	<u>5,820,834</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(6,223)	366,925	27,890	(18,240)	1,819	372,171
OTHER FINANCING SOURCE (USE)						
Proceeds from sale of fixed assets		1,500				1,500
Operating transfers in	5,910					5,910
Operating transfers out		(520,000)	(98,583)	(9,000)		(627,583)
Total other financing source (use)	<u>5,910</u>	<u>(518,500)</u>	<u>(98,583)</u>	<u>(9,000)</u>	<u>NONE</u>	<u>(620,173)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	(313)	(151,575)	(70,693)	(27,240)	1,819	(248,002)
FUND BALANCES AT BEGINNING OF YEAR	<u>1,042</u>	<u>678,655</u>	<u>218,463</u>	<u>64,103</u>	<u>14,815</u>	<u>977,078</u>
FUND BALANCES AT END OF YEAR	<u>\$729</u>	<u>\$527,080</u>	<u>\$147,770</u>	<u>\$36,863</u>	<u>\$16,634</u>	<u>\$729,076</u>

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2001

FIDUCIARY FUND TYPE - AGENCY FUNDS

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 and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

CRIMINAL FUND

The Criminal Fund accounts for the collection of bonds, fines and costs, and payment of the collections to recipients in accordance with applicable laws.

CIVIL FUND

The Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments and payments of these collections to recipients in accordance with applicable laws.

JAIL INMATE FUND

The Jail Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the jail.

EAST CARROLL DETENTION CENTER INMATE FUND (ECDC)

The East Carroll Detention Center Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center.

RIVERBEND DETENTION CENTER INMATE FUND (RBDC)

The Riverbend Detention Center Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 2001

	TAX COLLECTOR FUND	CRIMINAL FUND	CIVIL FUND	JAIL INMATE	ECDC INMATE	RBDC INMATE	TOTAL
ASSETS							
Cash and cash equivalents	\$255,871	\$55,255	\$5,418	\$621	\$19,074	\$8,846	\$345,085
Due from other funds		47					47
TOTAL ASSETS	<u>\$255,871</u>	<u>\$55,302</u>	<u>\$5,418</u>	<u>\$621</u>	<u>\$19,074</u>	<u>\$8,846</u>	<u>\$345,132</u>
LIABILITIES							
Due to other funds				\$7	\$239	\$143	\$389
Due to Inmates				614	18,835	8,703	28,152
Due to taxing bodies and others	<u>\$255,871</u>	<u>\$55,302</u>	<u>\$5,418</u>				<u>316,591</u>
TOTAL LIABILITIES	<u>\$255,871</u>	<u>\$55,302</u>	<u>\$5,418</u>	<u>\$621</u>	<u>\$19,074</u>	<u>\$8,846</u>	<u>\$345,132</u>

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 2001

	TAX COLLECTOR FUND	CRIMINAL FUND	CIVIL FUND	JAIL INMATE	ECDC INMATE	RBDC INMATE	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT BEGINNING OF YEAR	<u>\$32,006</u>	<u>\$34,681</u>	<u>\$5,418</u>	<u>\$969</u>	<u>\$9,867</u>	<u>\$4,297</u>	<u>\$87,238</u>
ADDITIONS							
Deposits:							
Ad valorem taxes	2,259,265						2,259,265
State Revenue Sharing	175,720						175,720
Beer and Liquor licenses	4,230						4,230
Interest on:							
NOW accounts	7,097						7,097
Delinquent taxes	3,305						3,305
Protested taxes held in escrow	5,540						5,540
Redemptions	1,450						1,450
Tax notices, etc.	7,328						7,328
Appearance bonds, fines, etc.		294,664					294,664
Inmate deposits				8,850	272,262	161,382	442,494
Sales			61,809				61,809
Total additions	<u>2,463,935</u>	<u>294,664</u>	<u>61,809</u>	<u>8,850</u>	<u>272,262</u>	<u>161,382</u>	<u>3,262,902</u>
Total	<u>2,495,941</u>	<u>329,345</u>	<u>67,227</u>	<u>9,819</u>	<u>282,129</u>	<u>165,679</u>	<u>3,350,140</u>
REDUCTIONS							
Deposits settled to:							
Clerk of Court	30	18,965	10,759				29,754
Louisiana Department of Forestry	2,016						2,016
Louisiana Tax Commission	802						802
Fifth District Levee Board	99,037						99,037
East Carroll Parish:							
Criminal Court Fund		69,065					69,065
District Attorney		34,366					34,366
Police Jury	1,059,504						1,059,504
School Board	300,988						300,988
Sheriff	277,632	37,419	9,193				324,244
Assessor	160,828						160,828
Hospital	202,977						202,977
Indigent Defender Board		43,022					43,022
Litigants			39,480				39,480
Lake Providence Port Commission	92,774						92,774
Pension Funds	66,512						66,512
Inmate disbursements				9,205	263,294	156,976	429,475
Redemptions	1,320						1,320
Refunds		27,264					27,264
Other settlements		43,942	2,376				46,318
Total reductions	<u>2,264,420</u>	<u>274,043</u>	<u>61,808</u>	<u>9,205</u>	<u>263,294</u>	<u>156,976</u>	<u>3,029,746</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT END OF YEAR	<u>\$231,521</u>	<u>\$55,302</u>	<u>\$5,419</u>	<u>\$614</u>	<u>\$18,835</u>	<u>\$8,703</u>	<u>\$320,394</u>

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

The following independent auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



LITTLE & BANKS LLC
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA
KERRY J. BANKS, CPA
CHARLES R. MARCHBANKS, JR., CPA
VERNON R. COON, CPA

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

We have audited the general purpose financial statements of the East Carroll Parish Sheriff as of and for the year ended June 30, 2001 and have issued our report thereon dated December 3, 2001. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the East Carroll Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2001

This report is intended solely for the information and use of the East Carroll Parish Sheriff, management of the sheriff's office, others within the sheriff's office, federal awarding agencies, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.



Monroe, Louisiana
December 3, 2001

**EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana**

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2001**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the East Carroll Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the East Carroll Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2001

There were no audit findings reported in the audit for the year ended June 30, 2000.