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REPORT
ST. BERNARD PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
JUNE 30, 1961

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ST. BERNARD PARISH SHERIFF
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DUPLANTIER, HRAPMANN,
HOGAN & MAHER, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

1140 Poydras St., Suite 2000 • New Orleans, LA 70112

(504) 586-8388

FAX (504) 575-5888

cpa@DHMcpa.com

MEMBER OF PricewaterhouseCoopers
MEMBER OF THE AICPA
MEMBER OF THE IIA
MEMBER OF THE ICFMA
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INDEPENDENT AUDITOR'S REPORT

October 31, 2001

Honorable Jack A. Stephens
St. Bernard Parish Sheriff and
In-Office Tax Collector
Chalmette, Louisiana

We have audited the statement of collections, distributions, and unsettled balances for the Tax Collector Agency Fund of the St. Bernard Parish Sheriff for the period from July 1, 2000 through June 30, 2001. This financial statement is the responsibility of the St. Bernard Parish Sheriff's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in note 1, the St. Bernard Parish Sheriff is the in-office tax collector for the various taxing bodies within St. Bernard Parish, and the accompanying statement presents a summarization of transactions as parish tax collector. It does not include the cash receipts and disbursements of the St. Bernard Parish Sheriff's Office general fund. Furthermore, the accompanying statement of collections, distributions, and unsettled balances has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the statement of collections, distributions and unsettled balances referred to in the first paragraph presents fairly, in all material respects, the tax collections, distributions, and unsettled balances of the Tax Collector Agency Fund of the St. Bernard Parish Sheriff, for the period from July 1, 2000 through June 30, 2001, on the basis of accounting described in note 1.

In accordance with Government Auditing Standards, we have also issued our report dated October 31, 2004 on our consideration of the Tax Collector Agency Fund of the St. Bernard Parish Sheriff's internal control over financial reporting and on its compliance with laws and regulations. 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.

Debra L. Hays, CPA, Manager, Hays & Madala LLP

ST. BERNARD PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNSETTLED BALANCES
FOR THE PERIOD FROM JULY 1, 2009 THROUGH JUNE 30, 2011

UNSETTLED BALANCES, JULY 1, 2009	\$ 6,256,000
COLLECTIONS:	
Ad valorem taxes	23,322,211
Ad valorem tax paid under protest	309,150
Amphib., hunting, and trapping licenses	2,395
Parish licenses	980,518
Criminal costs and fines	1,135,374
Sales tax	35,649,413
Sales tax paid under protest	149,835
State resource sharing	1,397,468
Interest	232,437
Bond and release fees	256,604
Total collections	<u>63,345,364</u>
TOTAL	<u>69,601,416</u>
DISTRIBUTIONS:	
Lake Bogert Basin Lower District	2,883,786
Louisiana Department of Wildlife and Fisheries	2,838
Louisiana Commission of Law Enforcement	89,184
Louisiana Department of Treasury	17,647
Louisiana Tax Commission assessment fee	1,772
Louisiana State Police	14,937
Louisiana Traumatic Head and Spinal Cord	9,004
Crime Victims Reparation Fund	12,565
Quail Squad	2,075
St. Bernard Parish:	
Assessor	413,465
Clark of Court	41,516
Parish government	18,784,299
School Board	23,827,047
Waterworks districts	36,789
Sewerage districts	2,758,868
Library	816,623
Sheriff	8,770,432
Port, Harbor, and Terminal District	831,839
Thirty-Fourth Judicial District:	
District Attorney	132,536
Indigent Defender Board	384,676
Criminal Court Fund	193,434
Parson funds	649,013
Refunds to taxpayers	146,240
Restitution	2,088
Professional fees	67,658
Miscellaneous	4,800
Total distributions	<u>41,768,822</u>
UNSETTLED BALANCES AT JUNE 30, 2011	
DUE TO TAXING BODIES AND OTHERS	<u>\$ 6,834,614</u>

The accompanying notes are an integral part of this statement.

**ST. BERNARD PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, angling, hunting, and trapping licenses, and funds, costs, and bond forfeitures imposed by the district court.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the Sheriff related only to his responsibility as ex-officio tax collector. Amounts included in this report are also included as agency funds in the Sheriff's annual general purpose financial statements.

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

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected.

Basis of Accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

2. STATE REVENUE SHARING FUNDS AND AD VALOREM TAXES:

The revenue sharing funds provided by Act 36 of 2000 were distributed as follows:

Lake Borgne Basin Levee District	\$ 143,000
St. Bernard Parish:	
Parish government	332,905
School Board	269,211
Library	80,988
Post, Harbor, and Terminal district	125,000
Sheriff's commission	329,744
Parishion funds	28,602
Total	\$1,382,468

ST. BERNARD PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2001

2. STATE REVENUE SHARING FUNDS AND AD VALOREM TAXES: (Continued)

Ad valorem taxes are assessed for the calendar year and become due on November 15 of each year and delinquent on December 31. The taxes are generally collected in December of the assessed year and January and February of the ensuing year. Disbursements to the tax districts are generally made from January through June of each year.

3. DEPOSITS:

All cash is deposited with local financial institutions in interest bearing accounts. Following are the components of the Tax Collector's deposits and collateral on deposits at June 30, 2001.

<u>Cash</u>	
Unsettled balances due to taxing bodies and others (actual bank balances)	\$ 6,858,307
<u>Bank balances:</u>	
a. Insured or collateralized with securities held by the entity or its agent in the entity's name	6,858,307
b. Collateralized with securities held by pledging financial institution's trust department or agent in the entity's name	--
c. Uncollateralized, including any securities held for the entity but not in the entity's name	--
d. Government backed pooled funds. The funds are held by a sub-custodian, managed by a separate money manager, and are in the name of the Tax Collector's custodian's trust department	--
TOTAL BANK BALANCE	\$ 6,858,307

4. SALES TAXES PAID UNDER PROTEST:

As of June 30, 2001, the Tax Collector had deposited in interest bearing bank accounts sales taxes paid under protest by a taxpayer totaling \$2,602,778 including interest earned. The funds are being held in the unsettled amounts pending the outcome of a suit filed by the taxpayer in which the taxpayer claims the taxes are not due. On October 29, 1998, a judgment was rendered requiring the taxpayer to pay delinquent taxes, interest, and attorney fees totaling \$1,438,587, as well as all audit and court costs. Subsequent to June 30, 2001, the courts finalized the outcome, and a decision was reached on the amount of money owed to the taxpayer and the parish. The funds were disbursed on October 15, 2004 as follows:

ST. BERNARD PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2001
(Unaudited)

4. SALES TAXES PAID UNDER PROTEST: (Continued)

<u>Paid To</u>	<u>Amount</u>
St. Bernard Parish:	
Government	\$ 598,853
School Board	598,853
Sheriff	228,349
Professional fee – attorney fee and court costs	170,578
Retained to taxpayer in accordance with consent judgment	<u>1,098,183</u>
TOTAL DISBURSED:	<u>3,269,785</u>

5. AD VALOREM TAXES PAID UNDER PROTEST:

As of June 30, 2001, the Tax Collector had deposited in interest bearing bank accounts ad valorem taxes paid under protest by taxpayers totaling \$318,400 including interest accrued. The funds are being held in the uncollected amounts pending the outcome of lawsuits filed by the taxpayers in which the taxpayers claim the taxes were incorrectly assessed.

ST. BERNARD PARISH SHERIFF
 (AS EX-OFFICIO PARISH TAX COLLECTOR)
 INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
 FINANCIAL REPORTING BASED ON A FINANCIAL STATEMENT AUDIT
 IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001

October 31, 2001

Honorable Jack A. Stephens
 St. Bernard Parish Sheriff
 and Ex-Officio Tax Collector
 Chalmette, Louisiana

We have audited the statement of collections, distributions, and uncollected balances of the St. Bernard Parish Sheriff - Tax Collector Agency Fund, as of and for the year ended June 30, 2001, and have issued our report thereon dated October 31, 2001. 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.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Bernard Parish Sheriff - Tax Collector Agency Fund'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 a material weakness. 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 a material weakness.

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

Douglas J. Higman, Bryan & Decker LLP