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**WEST CARROLL PARISH SHERIFF**  
(As Ex-Officio Parish Tax Collector)  
Oak Grove, Louisiana

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

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

Release Date 09-13-00

**WEST CARROLL PARISH SHERIFF**  
**(As Ex-Officio Parish Tax Collector)**  
**Oak Grove, Louisiana**

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

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**WEST CARROLL PARISH SHERIFF**  
(As Ex-Officio Parish Tax Collector)  
Oak Grove, Louisiana  
Contents, June 30, 2000

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*Auditing Standards:*

*Independent Auditor's Report on Compliance and on  
Internal Control over Financial Reporting Based  
on an Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards*

**Exhibit**

**A**

**RICHARD B. GARRETT**  
Certified Public Accountant  
1537 Frenchman's Bend Road  
Monroe, Louisiana 71203

**Independent Auditor's Report  
on the Financial Statements**

**HONORABLE GARY K. BENNETT**  
**WEST CARROLL PARISH SHERIFF AND**  
**EX-OFFICIO PARISH TAX COLLECTOR**  
Oak Grove, Louisiana

I have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 2000, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 2000, as listed in the table of contents. These financial statements are the responsibility of management of the West Carroll Parish Sheriff. My responsibility is to express an opinion on these financial statements based on my audit.

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

As described in note 1 to the financial statements, the West Carroll Parish Sheriff is the ex-officio tax collector for the various taxing bodies within West Carroll Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Furthermore, the accompanying financial statements have been prepared on a basis of cash receipts and cash disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**HONORABLE GARY K. BENNETT  
WEST CARROLL PARISH SHERIFF AND  
EX-OFFICIO PARISH TAX COLLECTOR**

Oak Grove, Louisiana

Audit Report, As of June 30, 2000, and  
for the Year Ended June 30, 2000

In my opinion, the financial statements referred to previously present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 2000, and the collections, distributions, and unsettled balances of the Tax Collector Agency Fund for the year ended June 30, 2000, on the basis of accounting described in note 1.

In accordance with *Government Auditing Standards*, I have also issued my report dated August 31, 2000, on my consideration of the West Carroll Parish Sheriff's internal control over financial reporting and my tests of his compliance with certain provisions of 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 my audit.



**RICHARD B. GARRETT**

Monroe, Louisiana  
August 31, 2000

**Statement A**

**WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
TAX COLLECTOR AGENCY FUND**

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

**ASSETS**

Cash

\$209,392

**LIABILITIES**

Due to taxing bodies and others

\$209,392

The accompanying notes are an integral part of this statement.

**Statement B**

**WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
TAX COLLECTOR AGENCY FUND**

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

**UNSETTLED BALANCES AT JULY 1, 1999**

\$202,894

**COLLECTIONS**

<i>Ad valorem taxes</i>	2,101,640
State revenue sharing (note 3)	268,106
Gaming licenses	42,942
Parish licenses	27,013
Fines and forfeitures	186,989
Bond refunds	13,614
Interest on:	
Demand deposits	6,796
Delinquent taxes	474
Protest taxes	10,483
Costs, notices, etc.	2,968
Restitutions	26,347
Refunds	1,853
Total collections	<u>2,689,225</u>
 Total	 <u>2,892,119</u>

**DISTRIBUTIONS**

Louisiana Department of Agriculture and Forestry	1,828
Louisiana Department of Public Safety	1,949
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	4,896
Louisiana Department of Wildlife and Fisheries	36,541
Louisiana State Treasury Department	3,925
Louisiana Tax Commission	1,992
Tensas Basin Levee District	42,939

(Continued)

The accompanying notes are an integral part of this statement.

**Statement B**

**WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
TAX COLLECTOR AGENCY FUND  
Statement of Collections, Distributions,  
and Unsettled Balances  
For the Year Ended June 30, 2000**

**DISTRIBUTIONS (CONT'D)**

West Carroll Parish:	
Police Jury	\$739,070
School Board	922,312
Sheriff	406,789
Assessor	166,036
Clerk of Court	4,726
Library	156,292
Fifth Judicial District:	
District Attorney	23,418
Indigent Defender Board	17,893
Expense Fund	4,054
Hot Check Fund	23,316
Northwest Louisiana Criminalistics Laboratory	7,121
Pension Funds	64,656
Municipalities:	
Town of Oak Grove	5,875
Village of Epps	5,174
Restitutions	24,480
Refunds	17,445
Total distributions	<u>2,682,727</u>

**UNSETTLED BALANCES AT JUNE 30, 2000,  
DUE TO TAXING BODIES AND OTHERS**

\$209,392

(Concluded)

The accompanying notes are an integral part of this statement.

**WEST CARROLL PARISH SHERIFF**  
**Oak Grove, Louisiana**  
**TAX COLLECTOR AGENCY FUND**

Notes to the Financial Statements  
As of June 30, 2000, and for the  
Year Ended June 30, 2000

**INTRODUCTION**

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 collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, gaming licenses, and fines and forfeitures imposed by the district court.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accounts of the parish tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing recipient bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and payables associated with tax collection activities.

**B. REPORTING ENTITY**

Louisiana Revised Statute 24:513(K)(1)(b) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff relating only to his responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

**C. CASH AND CASH EQUIVALENTS**

State law authorizes the sheriff to deposit tax collections in interest bearing accounts with a bank domiciled in the parish where the funds are collected. Furthermore, the sheriff may invest these deposits in certificates of deposits or other investments permitted by law.

**WEST CARROLL PARISH SHERIFF AND  
EX-OFFICIO PARISH TAX COLLECTOR**  
Oak Grove, Louisiana  
**TAX COLLECTOR AGENCY FUND**  
*Notes to the Financial Statements (Continued)*

**2. CASH**

At June 30, 2000, the sheriff has cash and cash equivalents (book balances) totaling \$209,392, as follows:

Interest bearing demand deposits	\$6,261
Time certificates of deposit	<u>203,131</u>
 Total	 <u>\$209,392</u>

*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. At June 30, 2000, the sheriff has \$236,499 in deposits (collected bank balances). These deposits are secured from risk by \$133,368 of federal deposit insurance and \$103,131 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).*

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

**WEST CARROLL PARISH SHERIFF AND  
EX-OFFICIO PARISH TAX COLLECTOR**  
Oak Grove, Louisiana  
**TAX COLLECTOR AGENCY FUND**  
Notes to the Financial Statements (Concluded)

**3. STATE REVENUE SHARING FUNDS**

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

Tensas Basin Levee District	\$1,775
West Carroll Parish:	
Police Jury	71,475
School Board	103,378
Sheriff - <i>commission</i>	44,061
Library	18,887
Assessor	19,457
<i>Pension funds</i>	<u>9,073</u>
Total	<u>\$268,106</u>

**4. TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others at June 30, 2000, as reflected on *Statement A*, include \$179,061 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$24,167. These funds are being held pending resolution of the protest.

**WEST CARROLL PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Oak Grove, Louisiana**

**Supplemental Information Schedule  
For the Year Ended June 30, 2000**

In accordance with the requirements of the *Louisiana Governmental Audit Guide*, a schedule of corrective action taken on prior audit findings and recommendations and the Louisiana Compliance Questionnaire have been included.

**WEST CARROLL PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Oak Grove, Louisiana**

**Supplemental Information Schedule  
Corrective Action Taken on Prior Audit Findings and Recommendations  
For the Year Ended June 30, 2000**

In the prior audit report for the year ended June 30, 1999, there were no instances of noncompliance that were required to be reported under *Government Auditing Standards* nor were there any matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

**WEST CARROLL PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Oak Grove, Louisiana**

**Supplemental Information Schedule  
Louisiana Compliance Questionnaire  
For the Year Ended June 30, 2000**

June 30, 2000

Richard B. Garrett, CPA  
1537 Frenchman's Bend Road  
Monroe, LA 71203

In connection with your audit of our financial statements as of June 30, 2000 and for the year then ended for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with generally accepted accounting principles, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of June 30, 2000.

**PART I. AGENCY PROFILE**

1. Name and address of the organization.

West Carroll Parish  
P. O. Box 744  
Oak Grove, LA 71263

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information. N/A

3. List names, addresses, and telephone numbers of entity officials. [Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

Gary K. Bennett, Sheriff  
P.O. Box 744  
Oak Grove, LA 71263  
(318) 428-2331

4. Period of time covered by this questionnaire:

July 1, 1999 – June 30, 2000

5. The entity has been organized under the following provisions of the Louisiana Revised Statute (LSA-RS) and, if applicable, local resolutions/ordinances.

Article V – Section 27 of the LA Constitution of 1974

6. Briefly describe the public services provided:

Police protection and housing prisoners

7. Expiration date of current elected/appointed officials' terms.

June 30, 2004

### LEGAL COMPLIANCE

#### **PART II. PUBLIC BID LAW**

8. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$100,000 have been publicly bid.

B) All material and supply purchases exceeding \$15,000 have been publicly bid.

Yes [ ] No [ ] N/A

#### **PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [ X ] No [ ]

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [ X ] No [ ]

## **PART IV. LAWS AFFECTING BUDGETING**

11. We have complied with the budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

### Local Budget Act

1. We have adopted a budget for the General Fund and all special revenue funds (LSA-RS 39:1301).
2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the General Fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (LSA-RS 39:1304).
3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (LSA-RS 39:1305).
4. To the extent that proposed expenditures were greater than \$250,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (LSA-RS 39:1306).
5. The proposed budget was made available for public inspection at the location required by LSA-RS 39:1307.
6. All action necessary to adopt and finalize the budget was completed prior to year end. The adopted budget contained the same information as that required for the proposed budget [LSA-RS 39:1304(c) .
7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (LSA-RS 39:1308).
8. The chief executive officer or equivalent notified in writing the governing authority during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (LSA-RS 39:1310). (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less and exempts special revenue funds whose expenditures drive revenue recognition-primarily federal funds.)

9. The governing authority has amended its budget when notified, as provided by LSA-RS 39:1310 (LSA-RS 39:1309).

Yes [ ] No [ ] – N/A

State Budget Requirements

1. The state agency has complied with the budgetary requirements of LSA-RS 39:34.

Yes [ ] No [ ] – N/A

Licensing Boards

1. The licensing board has complied with the budgetary requirements of R. S. 39:1331-1342.

Yes [ ] No [ ] – N/A

**PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS**

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with LSA-RS 24:514, 24:515, and/or 33:463.

Yes [ X ] No [ ]

13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [ X ] No [ ]

14. We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [ X ] No [ ]

15. We have had our financial statements audited in a timely manner in accordance with LSA-RS 24:513.

Yes [ X ] No [ ]

**PART VI. ASSET MANAGEMENT LAWS**

16. We have maintained records of our general fixed assets and movable property, as required by LSA-RS 24:515 and/or 39:321-332, as applicable.

Yes [ ] No [ ] – N/A

**PART VII. FISCAL AGENCY AND CASH MANAGEMENT LAWS**

17. We have complied with the fiscal agency and cash management requirements of LSA-RS 39:1211-45 and 49:301-327, as applicable.

Yes [ X ] No [ ]

**PART VIII. DEBT RESTRICTION LAWS**

18. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.  
Yes [ ] No [ ] - N/A
19. We have complied with the debt limitation requirements of state law (LSA-RS 39:562).  
Yes [ ] No [ ] - N/A
20. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (LSA-RS 39:1351).  
Yes [ ] No [ ] - N/A

**PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS**

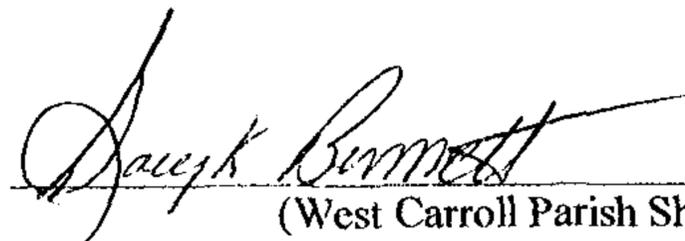
21. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.  
Yes [ X ] No [ ]
22. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.  
Yes [ ] No [ ] - N/A
23. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 or the 1974 Louisiana Constitution.  
Yes [ X ] No [ ]

**PART X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS**

**Tax Collectors**

27. We have complied with the general statutory requirements of LSA-RS 47, Chapter 4.  
Yes [ X ] No [ ]

The previous responses have been made to the best of my belief and knowledge.

  
\_\_\_\_\_  
(West Carroll Parish Sheriff)

\_\_\_\_\_  
June 30, 2000  
(Date)

**OTHER REPORT REQUIRED BY**  
***GOVERNMENT AUDITING STANDARDS***

The following pages contain a report on compliance with laws and regulations and on internal control required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report on compliance and internal control is based solely on the audit of the financial statements and includes, where applicable, any compliance matters that would be material to the presented financial statements and where appropriate, any reportable internal control conditions and/or material weaknesses.

**RICHARD B. GARRETT**  
Certified Public Accountant  
1537 Frenchman's Bend Road  
Monroe, Louisiana 71203

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDNACE WITH *GOVERNMENT AUDITING STANDARDS***

**HONORABLE GARY K. BENNETT**  
**WEST CARROLL PARISH SHERIFF AND**  
**EX-OFFICIO PARISH TAX COLLECTOR**  
Oak Grove, Louisiana

I have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 2000, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 2000, and have issued my report thereon dated August 31, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 2000, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 2000, are free of material misstatement, I performed tests of its compliance with certain provisions of laws and regulations, 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**EXHIBIT A**

**HONORABLE GARY K. BENNETT  
WEST CARROLL PARISH SHERIFF AND  
EX-OFFICIO PARISH TAX COLLECTOR**

Compliance and Internal Control Report

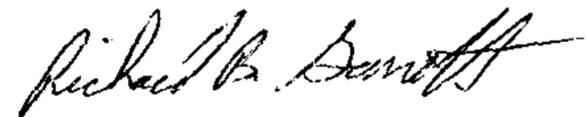
August 31, 2000

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**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the West Carroll Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 2000, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 2000, and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 2000, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 2000, being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

My comments on compliance and internal control are intended for the information and use of the sheriff and management of his office. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.



**RICHARD B. GARRETT**

Monroe, La.

August 31, 2000

**EXHIBIT A**