

OFFICIAL

RECEIVED  
LEGISLATIVE AUDITOR

2001 JAN - 4 AM 8:42

**TENSAS PARISH SHERIFF  
St. Joseph, Louisiana**

**General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
June 30, 2000  
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.

Released Date 01-10-01

**VERNON R  
COON**  
CERTIFIED PUBLIC ACCOUNTANT

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended June 30, 2000  
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
<b>Independent Auditor's Report</b>		3
<b>General Purpose Financial Statements:</b>		
Combined Balance Sheet, All Fund Types and Account Groups	A	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - General and Special Revenue Funds - For the Six Months Ended June 30, 2000	B	7
Notes to the Financial Statements		9
	<u>Statement</u>	<u>Page No.</u>
<b>Supplemental Information Schedules -</b>		
<b>Special Revenue Funds:</b>		
Combining Balance Sheet	1	22
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	23
<b>Fiduciary Fund Type - Agency Funds:</b>		
Combining Balance Sheet	3	25
Combining Schedule of Changes in Unsettled Balances Due to Taxing Bodies and Others	4	26

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

	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules (Contd):		
<b>Independent Auditor's Reports Required by <i>Government Auditing Standards</i></b>		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		28
Schedule of Findings and Questioned Costs	5	30
Summary Schedule of Prior Audit Findings	6	33
Management's Corrective Action Plan		34



## Independent Auditor's Report

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS

PRACTICE LIMITED TO  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING

I have audited the general purpose financial statements of the Tensas Parish Sheriff, a component unit of the Tensas Parish Police Jury, as of June 30, 2000, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Tensas Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *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 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. I believe that my audit provides a reasonable basis for my opinion.

The general purpose financial statements referred to above do not include a balance sheet and other required disclosures for general fixed assets or a complete statement of revenues, expenditures, and changes in fund balances for the general fund and special revenue fund type or a statement of revenues, expenditures, and changes in fund balances - budget and actual, for the general fund and special revenue fund type, which should be included to conform with generally accepted accounting principles.

In my opinion, the general purpose financial statements, for the reasons discussed above, do not purport to, and do not, present fairly the financial position of the Tensas Parish Sheriff as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

116 PROFESSIONAL DRIVE,  
WEST MONROE,  
LOUISIANA 71291  
PHONE 318.325.2121  
TOLL FREE LOUISIANA  
1.800.541.5020  
FAX 318.324.1630

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Independent Auditor's Report,  
June 30, 2000

My 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 Tensas Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated December 28, 2000, on my consideration of the Tensas Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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.



West Monroe, Louisiana  
December 28, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 2000

	GOVERNMENTAL ...FUND TYPE...		FIDUCIARY FUND TYPE AGENCY FUNDS	ACCOUNT GROUP - GENERAL	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS		LONG- TERM DEBT	
<b>ASSETS AND OTHER DEBITS</b>					
Cash and cash equivalents		\$68,845	\$108,987		\$177,832
Receivables	\$37,532	297,455			334,987
Inventory			5,379		5,379
Due from other funds	53,310		2,879		56,189
Amount to be provided for retirement of long-term debt				\$136,026	136,026
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$90,842</b>	<b>\$366,300</b>	<b>\$117,245</b>	<b>\$136,026</b>	<b>\$710,413</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Cash overdraft	\$17,193				\$17,193
Accounts payable	190,607	\$125,495			316,102
Withholdings payable	152,945				152,945
Due to other funds		48,817	\$7,372		56,189
Due to taxing bodies and others			109,872		109,872
Capital leases payable				\$136,026	136,026
Total Liabilities	360,745	174,312	117,244	136,026	788,327
Fund Equity -					
Fund balance - unreserved - undesignated	(269,903)	191,989			(77,914)
Total Fund Equity	(269,903)	191,989	NONE	NONE	(77,914)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$90,842</b>	<b>\$366,301</b>	<b>\$117,244</b>	<b>\$136,026</b>	<b>\$710,413</b>

The accompanying notes are an integral part of this statement.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Six Months Ended June 30, 2000

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$518,898		(\$518,898)
Sales and use	55,838		(55,838)
Intergovernmental revenues - state funds:			
State revenue sharing (net)	10,966		(10,966)
State supplemental pay	21,223		(21,223)
Other state grants	47,211		(47,211)
Fees, charges, and commissions for services:			
Commissions on licenses and taxes	90,206		(90,206)
Civil and criminal fees	21,344		(21,344)
Court attendance	510		(510)
Transportation of prisoners			
Feeding and keeping of prisoners	12,855	\$1,822,175	1,809,320
Tax notices, etc.			
Use of money and property	2,441	59,153	56,712
Other revenue	50,274	236,200	185,926
Total revenues	831,766	2,117,528	1,285,762
<b>EXPENDITURES</b>			
Public safety:			
Current:			
Personal services and benefits	471,317	953,715	(482,398)
Operating services	204,464	693,430	(488,966)
Materials and supplies	70,978	307,593	(236,615)
Travel and other charges	5,839	510	5,329
Debt service	43,299		43,299
Capital outlay	118,260	6,791	111,469
Total expenditures	914,157	1,962,039	(1,047,882)
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>(82,391)</b>	<b>155,489</b>	<b>237,880</b>

(Continued)



TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL AND  
 SPECIAL REVENUE FUNDS**  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, etc.

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>TOTAL (MEMORANDUM ONLY)</b>
<b>OTHER FINANCING SOURCES (USE)</b>			
Proceeds from sale of fixed assets			
Proceeds from insurance recovery			
Proceeds from investors			
Operating transfer in	200,260	67,174	(133,086)
Operating transfer out		(235,486)	(235,486)
Total other financing sources (use)	200,260	(168,312)	368,572
 <b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	 117,869	 (12,823)	 (130,692)
 <b>FUND BALANCES AT BEGINNING OF YEAR</b>	 (387,772)	 204,812	 592,584
 <b>FUND BALANCES AT END OF YEAR</b>	 (\$269,903)	 \$191,989	 \$1,054,476

(Concluded)

The accompanying notes are an integral part of this statement.

**TENSAS PARISH SHERIFF**  
St. Joseph, Louisiana

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

**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, sportsmen licenses, 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 Tensas Parish Police Jury is the financial reporting entity for Tensas 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 Tensas 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:

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Notes to the Financial Statements

1. *Appointing a voting majority of an organization's governing body, and*
  - 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 Tensas 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 obligations) 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 are an ad valorem tax and a sales tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

#### **Special Revenue Funds**

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

#### **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 OBLIGATIONS**

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. Although the office has a listing of general fixed assets the cost of those individual assets is not included. Consequently, general fixed assets are not included on Statement A as required by generally accepted accounting principles. Long-term debt, such as capital leases, are recognized as a liability of a governmental fund only when due.

**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 and fiduciary fund types. 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 and 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.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Notes to the Financial Statements

Sales and use taxes are recognized as revenues when received by the sheriff's collection agent, the Tensas Parish School Board.

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

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

Interest income on demand deposits is recorded when the interest is earned and credited to the account.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenues and fees, charges, and commissions for services have been 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, sales of fixed assets, and insurance recovery 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

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Notes to the Financial Statements

level of expenditure. Encumbrance accounting is not recognized within the budgetary accounting system. Appropriations lapse at year end and must be reappropriated for the following year to be expended.

Because operations of the general and special revenue funds is presented only for the last six months of the fiscal year and budgets are adopted for the entire fiscal year a budgetary comparison statement, as required by generally accepted accounting principles, is not presented.

**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, 2000, the sheriff has cash (book balance) totaling \$160,639, as follows:

Demand deposits	\$140,639
Time deposits	<u>20,000</u>
Total	<u><u>\$160,639</u></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. Cash and cash equivalents (bank balance) at June 30, 2000, is \$314,344, and is fully secured by federal deposit insurance.

**G. VACATION AND SICK LEAVE**

All employees are granted from 10 days of vacation leave each year, depending on length of service. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. Sick leave is granted on a case-by-case basis, at the discretion of the sheriff.

**H. SALES AND USE TAXES**

On October 18, 1997, voters of the parish approved a one-half of one percent (1/2%) sales and use tax to be collected indefinitely. The proceeds of the tax, after paying

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements

reasonable and necessary costs of collection, is dedicated to operation of the law enforcement district. The Tensas Parish School Board acts as the collecting agent for the purpose of administration and collection of the tax. For its services, the school board receives reasonable and necessary costs of collection. Every agency that the school board collects a tax for pays a pro-rata share of the collection agency's expenses based on the amount of tax actually collected for them.

**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 sheriff maintains commercial insurance policies covering his automobiles 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, 2000.

**J. TOTAL COLUMN ON THE BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does 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. RECEIVABLES**

The receivables of \$334,987 at June 30, 2000, are as follows:

<u>Class of receivables:</u>	General Fund	Special Revenue Funds	Total
Taxes: Sales	\$8,448		\$8,448
Intergovernmental revenues:			
State supplemental pay	3,300		3,300
Other state grants	4,636		4,636
Fees, charges, and commissions for services:			
Commissions on licenses, taxes, etc.	3,898		3,898
Civil and criminal fees	6,813		6,813



TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements

<u>Class of receivables:</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Court attendance	\$68		\$68
Feeding and keeping prisoners	6,895	\$264,132	271,027
Use of money and property	89		89
Miscellaneous	3,385	33,323	36,708
Total	<u>\$37,532</u>	<u>\$297,455</u>	<u>\$334,987</u>

**3. PENSION PLAN**

Substantially all employees of the Tensas 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 if 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 Tensas 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

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements

and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Tensas 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 Tensas Parish Sheriff's contributions to the System for the years ended June 30, 2000, 1999, and 1998 were \$96,121, \$80,608, and \$75,917, respectively, equal to the required contributions for each year.

**4. POST RETIREMENT BENEFITS**

The Tensas Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which was \$134,162 for the year ended June 30, 2000. Of this amount, \$1,817 was for retiree benefits.

**5. LEASE PURCHASE PAYABLE**

In March, 1999, the law enforcement district entered into lease purchase agreements for two 1998 Jeep Cherokees, a 1995 GMC yukon, and a 1992 Chevrolet suburban. The lease agreements require 48 payments of \$1,663, including interest. In October, 1999, the district entered into a lease purchase agreement for six 1999 Ford Crown Victoria patrol cars. The agreement requires 48 monthly payments of \$2,777, including interest. The following is a summary of changes in lease transactions for the year ended June 30, 2000:

Balance at June 30, 1999	\$66,651
Additions	118,260
Reductions	<u>(48,885)</u>
Balance at June 30, 2000	<u><u>\$136,026</u></u>

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, 2000:

Year ended June 30:	
2001	\$51,645
2002	43,463
2003	41,261

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements

Year ended June 30: 2004	<u>\$13,886</u>
Total minimum lease payments	<u>150,255</u>
Less amount representing interest	<u>(14,229)</u>
Present value of net minimum lease payments	<u><u>\$136,026</u></u>

**6. DUE TO/FROM OTHER FUNDS**

Individual fund balances due to/from other funds at June 30, 2000 are as follows:

	<u>Due to Other Funds</u>	<u>Due from Other Funds</u>
General Fund		\$53,310
Detention Center North	\$48,817	
Criminal Fund	4,493	
Commissary Fund		2,879
Inmate Fund	2,879	
Total	<u><u>\$56,189</u></u>	<u><u>\$56,189</u></u>

**7. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances due to taxing bodies and others for the year ended June 30, 2000, follows:

	<u>Balance at July 1, 1999</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2000</u>
Tax Collector Fund	\$20,499	\$2,763,500	(\$2,776,622)	\$7,377
Civil Fund	619	2,044,808	(2,044,087)	1,340
Criminal Fund	20,652	205,475	(201,375)	24,752
Commissary Fund	NONE	143,648	(91,426)	52,222
Inmate Fund	50,983	275,043	(313,474)	12,552
Work Release Fund	8,566	169,741	(166,677)	11,630
Totals	<u><u>\$101,319</u></u>	<u><u>\$5,602,215</u></u>	<u><u>(\$5,593,661)</u></u>	<u><u>\$109,873</u></u>

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Notes to the Financial Statements

**8. LITIGATION AND CLAIMS**

At June 30, 2000, the Tensas Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

The Tensas 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 Tensas Parish Police Jury.

**10. CHANGE IN REPORTING**

The accounting records of the sheriff's office for the period from July 1, 1999 through December 31, 1999, were not sufficiently maintained to provide reliable financial information for that period. Accounting records for all agency funds were reconstructed for the period, however, records for the General and special revenue funds could not be reconstructed. Consequently, the accompanying financial statements present information of the General and special revenue funds for only the last six months of the year and those fund types, as shown on Statement B, are not presented in accordance with generally accepted accounting principles.

**SUPPLEMENTAL INFORMATION SCHEDULES**

TENSAS PARISH SHERIFF  
Tallulah, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
For the Year Ended June 30, 2000

**SPECIAL REVENUE FUNDS**

**DETENTION CENTER NORTH FUND**

The Detention Center North Special Revenue Fund accounts for the operation and maintenance of the North Tensas Parish Detention Center. The primary sources of revenue are state and parish funds for maintaining state and parish prisoners.

**DETENTION CENTER SOUTH FUND**

The Detention Center South Special Revenue Fund accounts for operation and maintenance of the South Tensas Parish Detention Center. The primary sources of revenue are state and parish funds for maintaining state and parish prisoners.

**HIGHWAY FUND**

The Highway Fund accounts for the mowing of state highways. The primary source of revenue is contract fees earned.

TENSAS PARISH SHERIFF  
Tallulah, Louisiana  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 2000

	DETENTION CENTER NORTH	DETENTION CENTER SOUTH	HIGHWAY FUND	TOTAL
<b>ASSETS</b>				
Cash	\$57,739	\$268	\$10,838	\$68,845
Receivables	297,455			297,455
<b>TOTAL ASSETS</b>	<b>\$355,194</b>	<b>\$268</b>	<b>\$10,838</b>	<b>\$366,300</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities				
Accounts payable	\$125,494			\$125,494
Due to other funds	48,817			48,817
Total Liabilities	174,311	NONE	NONE	174,311
Fund Balance - unreserved - undesignated	180,883	\$268	\$10,838	191,989
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$355,194</b>	<b>\$268</b>	<b>\$10,838</b>	<b>\$366,300</b>

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances  
For the Six Months Ended June 30, 2000

	DETENTION CENTER NORTH	DETENTION CENTER SOUTH	HIGHWAY FUND	TOTAL
<b>REVENUES</b>				
Feeding and keeping prisoners	\$1,822,175			\$1,822,175
Use of money and property	2,797	\$54,985	\$1,371	59,153
Other revenue			236,200	236,200
Total revenues	<u>1,824,972</u>	<u>54,985</u>	<u>237,571</u>	<u>2,117,528</u>
<b>EXPENDITURES</b>				
Public safety:				
Current:				
Personal services and related benefits	896,465	51,720	5,530	953,715
Operating services	625,308	7,485	60,637	693,430
Materials and supplies	274,293	3,250	30,050	307,593
Travel and other charges	510			510
Capital outlay	15		6,776	6,791
Total expenditures	<u>1,796,591</u>	<u>62,455</u>	<u>102,993</u>	<u>1,962,039</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>28,381</u>	<u>(\$7,470)</u>	<u>134,578</u>	<u>\$155,489</u>
<b>OTHER FINANCING SOURCES (Uses)</b>				
Transfers in			67,174	67,174
Transfers out	(44,442)		(191,044)	(235,486)
Total other financing sources (uses)	<u>(44,442)</u>	<u>NONE</u>	<u>(123,870)</u>	<u>(168,312)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	(16,061)	(7,470)	10,708	(12,823)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>196,944</u>	<u>7,738</u>	<u>130</u>	<u>204,812</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$180,883</u>	<u>\$268</u>	<u>\$10,838</u>	<u>\$191,989</u>



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended June 30, 2000

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

**CIVIL FUND**

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

**CRIMINAL FUND**

The Criminal Fund is a depository for fines, forfeitures, and costs in criminal cases. Payments are made from the fund to the Sheriff's General Fund, police jury, district attorney, clerk of court, and other recipients in accordance with applicable laws.

**COMMISSARY FUND NORTH**

The Commissary Fund North accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center.

**INMATE FUND**

The 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.

**WORK RELEASE FUND**

The Work Release Fund accounts for inmate funds earned working outside of the detention center.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 2000

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	COMMIS SARY FUND NORTH	INMATE FUND	WORK RELEASE FUND	TOTAL
<b>ASSETS</b>							
Cash and cash equivalents	\$7,377	\$1,340	\$29,245	\$43,964	\$15,431	\$11,630	\$108,987
Due from other funds				2,879			2,879
Inventory				5,379			5,379
<b>TOTAL ASSETS</b>	<u>\$7,377</u>	<u>\$1,340</u>	<u>\$29,245</u>	<u>\$52,222</u>	<u>\$15,431</u>	<u>\$11,630</u>	<u>\$117,245</u>
<b>LIABILITIES</b>							
Unsettled deposits due to:							
General Fund			\$4,493				\$4,493
Commissary Fund					\$2,879		2,879
Others	\$7,377	\$1,340	24,752	\$52,222	12,552	\$11,630	109,873
<b>TOTAL LIABILITIES</b>	<u>\$7,377</u>	<u>\$1,340</u>	<u>\$29,245</u>	<u>\$52,222</u>	<u>\$15,431</u>	<u>\$11,630</u>	<u>\$117,245</u>

TENSAS PARISH SHERIFF  
 St. Joseph, 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, 2000

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	COMMISSARY FUND NORTH	INMATE FUND	WORK RELEASE FUND	TOTAL
<b>UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1999</b>	\$20,499	\$619	\$20,652	NONE	\$50,983	\$8,566	\$101,319
<b>ADDITIONS</b>							
Deposits:							
Fines, bond forfeitures, and costs			205,475				205,475
Suits and seizures		2,035,182					2,035,182
Garnishments		8,795					8,795
Taxes, fees, etc. paid to tax collector							2,763,500
Other additions		831		143,648	275,043	169,741	589,263
Total additions	2,763,500	2,044,808	205,475	143,648	275,043	169,741	5,602,215
Total	2,783,999	2,045,427	226,127	143,648	326,026	178,307	5,703,534
<b>REDUCTIONS</b>							
Deposits, taxes, fees, etc. settled to:							
Sheriff's General Fund	704,564	67,140	51,448			55,000	878,152
Clerk of Court		3,775	9,702				13,477
Police jury	967,186		56,071				1,023,257
School board	771,044						771,044
Assessor	188,776						188,776
Louisiana Department of Agriculture	7,021						7,021
Louisiana Department of Wildlife and Fisheries	20,655						20,655
Louisiana Tax Commission	1,638						1,638
Levee district	107,940						107,940
District Attorney			30,061				30,061

**UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1999**

**ADDITIONS**

Deposits:

Fines, bond forfeitures, and costs

Suits and seizures

Garnishments

Taxes, fees, etc. paid to tax collector

Other additions

Total additions

Total

**REDUCTIONS**

Deposits, taxes, fees, etc. settled to:

Sheriff's General Fund

Clerk of Court

Police jury

School board

Assessor

Louisiana Department of Agriculture

Louisiana Department of Wildlife and Fisheries

Louisiana Tax Commission

Levee district

District Attorney

Indigent defender board	26,151				26,151
Judicial expense fund	4,565				4,565
Pension funds	7,274				7,274
Attorneys, appraisers, etc.		400			400
Litigants		1,971,352			1,971,352
Northwest Louisiana Crime Lab		9,149			9,149
Commission on Law Enforcement		3,916			3,916
Redemptions	434				434
Other reductions	90	1,420		91,426	91,426
Total reductions	<u>2,776,622</u>	<u>2,044,087</u>	<u>201,375</u>	<u>313,474</u>	<u>313,474</u>
				<u>111,677</u>	<u>528,399</u>
				<u>166,677</u>	<u>5,593,661</u>
<b>UNSETTLED BALANCES DUE TO TAXING</b>					
<b>BODIES AND OTHERS, JUNE 30, 2000</b>	<u>\$7,377</u>	<u>\$1,340</u>	<u>\$24,752</u>	<u>\$52,222</u>	<u>\$11,630</u>
					<u>\$109,873</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 are 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.



MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS  
  
PRACTICE LIMITED TO  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,  
WEST MONROE,  
LOUISIANA 71291  
PHONE 318.325.2121  
TOLL FREE LOUISIANA  
1.800.541.5020  
FAX 318.324.1630

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

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

I have audited the general purpose financial statements of the Tensas Parish Sheriff as of and for the year ended June 30, 2000 and have issued my report thereon dated December 28, 2000, which was adverse because of the omission of required disclosures. 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 Tensas Parish Sheriff's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed two instances of noncompliance that are required to be reported under *Government Auditing Standards*. Those findings are included in the accompanying schedule of findings and questioned costs as findings 00-1 and 00-2.

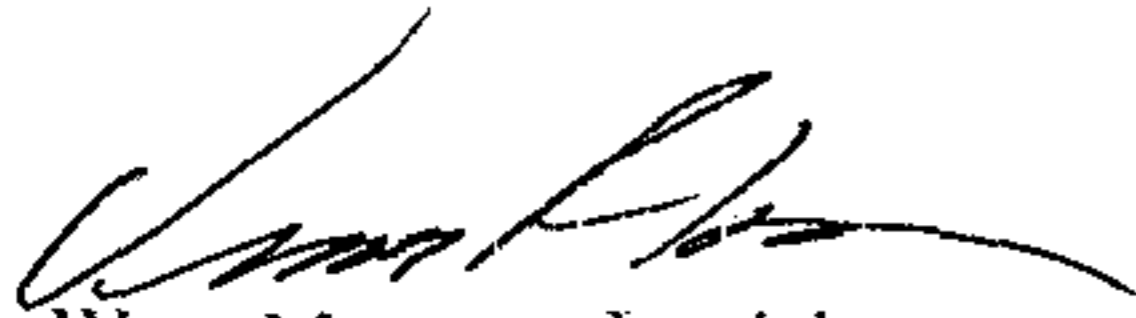
### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Tensas Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements 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

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 2000

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. I certain matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses. Those matters are included in the accompanying schedule of findings and questioned costs as findings 00-3 and 00-4.

This report is intended for the information of the Tensas Parish Sheriff, management of the sheriff's office and interested state agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be 'W. Monroe', written in a cursive style.

West Monroe, Louisiana  
December 28, 2000

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2000

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses a disclaimer of opinion on the general purpose financial statements of the Tensas Parish Sheriff.
2. Two instances of noncompliance material to the financial statements of the Tensas Parish Sheriff were disclosed during the audit.
3. Two 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**

**00-1 Need to Properly Adopt and Amend Budgets**

**Finding:** Amendments were not adopted for the detention centers' special revenue funds. Louisiana Revised Statute (LRS) 39:1305 requires the adoption of annual budgets for the General Fund and all special revenue funds. Further, LRS 39:1310 requires that amendments be made to annual budgets when there has been a change upon which the original budgets were adopted. The prior administration of the sheriff's office only reported a general fund in its' annual financial statements, which included those transactions that are now reported as special revenue funds. Because of problems with the agency's accounting system, as noted in a separate finding, the current administration established separate funds to account for the detention centers and highway maintenance operations. However, the current administration only adopted an amended budget for the General Fund. Consequently, the current administration had no means to control operations of its special revenue funds and it was not possible to present a budgetary comparison statement for those funds.

**Recommendation:** The sheriff should ensure that budgets are adopted for the General Fund and all special revenue funds. Further, those funds should be monitored throughout the year and amendments adopted when changes in operations dictate such.

(Continued)



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2000

**00-2 Need to Include Required Information for Fixed Assets Listing**

**Finding:** The agency's listing of fixed assets does not include necessary information. LRS 24:515 requires that political subdivisions of the state, such as the sheriff's office, maintain records of its general fixed assets and that those records include, among other things, the cost of each asset. Upon assuming office, current management conducted an inventory of all fixed assets to determine what assets actually existed. However, original or estimated cost amounts were not included on the listing. Consequently, a balance sheet of general fixed assets and related note disclosure could not be included in the accompanying financial statements for the year ended June 30, 2000.

**Recommendation:** Management of the sheriff's office should establish original cost amounts for each fixed asset on the listing or, where that is not possible, establish estimated cost amounts. Management should ensure that the listing of fixed assets includes all requirements listed in LRS 24:515.

**00-3 Need to Monitor and Record Leave Benefits**

**Finding:** The auditor's report for the year ended June 30, 1999, noted that the sheriff's office did not exercise adequate controls over the monitoring and recording of leave earnings and use. That finding has not been corrected. Current management of the sheriff's office is developing personnel and leave policies which will address the finding. Failure to establish and implement such policies and procedures exposes the sheriff to unnecessary disagreements concerning amounts owed to employees for accrued and unused leave.

**Recommendation:** The sheriff should ensure that those leave policies and procedures are completed and implemented as soon as possible.

**00-4 Need to Maintain Adequate Accounting Records**

**Finding:** Accounting records were not adequate. Accounting systems and records should be understood by accounting personnel and be sufficiently detailed to allow the preparation of financial statements in accordance with generally accepted accounting principles. When the current sheriff assumed office, management found that the accounting system in use did not provide the

(Continued)

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2000

detail necessary to allow for the reporting of a general fund and separate special revenue funds. It was also found that the system contained numerous errors and journal entries whose purpose could not be understood. Management decided to replace the system with one more suitable to their needs. This was done in January, 2000. Management realized that for the period from January 1 to June 30, 2000, it would be necessary to keep current records and try to repost the first six months to establish adequate records for the presentation of financial statements at year end. It was decided that because agency funds of the office are used to account for monies belonging to other agencies and individuals, those records would be corrected first. This was done, however, sufficient time did not remain to correct records of the general and special revenue funds, if such was possible. Consequently, the accompanying financial statements include complete transactions of all agency funds but only the last six months' activities of the General and special revenue funds.

**Recommendation:** Management should monitor the accounting system and activities of all funds. If problems are noted, immediate action should be taken to ensure the integrity and completeness of those records.

(Concluded)

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2000

The following provides information on the status of findings presented in the audit report for the year ended June 30, 1999.

99-01 **Finding:** The prior audit report found that the General Fund budget was not amended as required by state law.

**Current Status:** The General Fund budget was amended during the current year, however, the current report includes a finding related to budget amendments for reasons other than those specified in the prior year report.

99-02 **Finding:** The prior audit report included a finding that the former sheriff sold his personal vehicle to a leasing company which, in turn, leased it to the sheriff's office, in violation of LRS 42:1111(c)(2)(d) of the Ethics Code.

**Current Status:** That finding has been corrected. No such transactions occurred during the current year.

99-03 **Finding:** The prior audit found that an employee of the sheriff's office was allowed to purchase a vehicle from the office after submitting the highest bid. Such transactions are a violation of LRS 42:1113 of the Ethics Code. That statute prohibits an employee from having any transactions with his agency.

**Current Status:** No such transaction occurred during the current year.

99-04 **Finding:** The prior audit found that there was not an adequate segregation of duties in the accounting functions of the sheriff's office.

**Current Status:** That finding has been resolved by current management of the sheriff's office.

99-05 **Finding:** The prior audit report found that management did not properly record and monitor leave benefits.

**Current Status:** That finding has not been corrected and is included as a finding in the current audit report.

# Tensas Parish Sheriff's Department

P. O. BOX 138  
ST. JOSEPH, LOUISIANA 71366

RICKEY A. JONES  
SHERIFF & TAX COLLECTOR  
NEWELLTON (318) 467-3927  
ST. JOSEPH (318) 766-3981  
WATERPROOF (318) 749-3273

Dr. Daniel G. Kyle, CPA, Secretary  
Legislative Audit Advisory Council  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

The following is my corrective action plan and comments regarding the findings of Vernon R. Coon, CPA, which are included in his audit report on our financial statements for the year ended June 30, 2000.

## Finding 00-01 Need to Properly Adopt and Amend Budgets

**Corrective Action:** Budgets have been adopted for the General Fund and all special revenue funds for the current year. We will closely monitor those budgets and, should our original estimates prove incorrect, adopt appropriate amendments. During our first few months in office there was a lot of confusion and problems encountered with the old accounting system and in the process of trying to correct those problems we failed to realize that budgets have not been adopted for the special revenue funds.

## Finding 00-02 Need to Include Required Information for Fixed Assets List

**Corrective Action:** When we assumed office we were not aware of the requirements regarding fixed assets. At that time we were most concerned with determining exactly what assets the office had and where they were located. When we were informed of the statutory requirements by the auditor, we went back and started determining the cost of each asset. We will be finished with that and all other requirements before June 30, 2001 and will be able to provide the auditor with complete fixed asset records for the current year.

## Finding 00-03 Need to Monitor and Record Leave Benefits

**Corrective Action:** Our office is currently preparing a personnel manual which will include annual, sick, and compensatory time policies. Along with that we are establishing procedures for the maintenance of associated records. All documentation should be completed by January 31, 2001, and will be immediately implemented.

## Finding 00-04 Need to Maintain Adequate Accounting Records

**Corrective Action:** As noted in the auditor's finding, we replaced the old accounting system in January, 2000. We established accounting records for all funds of the sheriff's office on the new system. As noted in the auditor's finding, the new system was used to maintain records for the last six months of the audit year. We have also hired a consultant to provide routine reviews of the accounting system and other related records of the office to ensure that the system and records meet the needs of the auditor and also satisfy state law and internal control requirements.

# Tensas Parish Sheriff's Department

P. O. BOX 138  
ST. JOSEPH, LOUISIANA 71366

RICKEY A. JONES  
SHERIFF & TAX COLLECTOR  
NEWELLTON (318) 467-5927  
ST. JOSEPH (318) 766-3961  
WATERPROOF (318) 749-3278

We regret that the audit for the year produced audit findings but, having taken office in the middle of the fiscal year, we had a lot of problems to correct and it has just taken longer than we anticipated. I can assure the council that it is my full intention to operate my office in compliance with all applicable laws and in the best interest of the residents of Tensas Parish. Should the council have any questions or concerns regarding the audit or my corrective action, please do not hesitate to contact me.

Sincerely,



Rickey Jones, Sheriff  
December 28, 2000

