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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, 1996

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Release Date SEP 04 1996

**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, 1996

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**RICHARD B. GARRETT**  
Certified Public Accountant  
149 Turtledove Drive  
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, 1996, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 1996. 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 generally accepted governmental auditing standards contained in the Government Auditing Standards - Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, 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, 1996, and  
for the Year Ended June 30, 1996

In my opinion, the accompanying financial statements 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, 1996, and the collections, distributions, and unsettled balances of the Tax Collector Agency Fund for the year ended June 30, 1996, on the basis of accounting described in note 1.



**RICHARD B. GARRETT**

Monroe, Louisiana  
July 31, 1996

Statement A

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

Statement of Assets and Liabilities  
Arising from Cash Transactions  
June 30, 1996

**ASSETS**

Cash

\$101,982

**LIABILITIES**

Due to taxing bodies and others

\$101,982

The accompanying notes are an integral part of this statement.

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

Statement of Collections, Distributions,  
and Unsettled Balances  
For the Year Ended June 30, 1996

UNSETTLED BALANCES AT JULY 1, 1995	<u>\$47,565</u>
<b>COLLECTIONS</b>	
Ad valorem taxes	1,686,764
State revenue sharing (note 3)	269,516
Sporting licenses	49,159
Parish licenses	40,189
Fines and forfeitures	79,526
Bond refunds	25,299
Criminal costs	75,739
Interest on:	
Demand deposits	3,736
Delinquent taxes	287
Protest taxes	1,649
Costs, notices, etc.	1,413
Restitutions	27,829
Refunds	889
Total collections	<u>2,261,995</u>
 Total	 <u>2,309,560</u>
<b>DISTRIBUTIONS</b>	
Louisiana Department of Agriculture and Forestry	1,692
Louisiana Department of Public Safety	1,892
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	4,794
Louisiana Department of Wildlife and Fisheries	41,788
Louisiana State Treasury Department	3,402
Louisiana Tax Commission	1,981
Tensas Basin Levee District	44,966

(Continued)

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH SHERIFF  
 Oak Grove, Louisiana  
 TAX COLLECTOR AGENCY FUND  
 Statement of Collections, Distributions,  
 and Unsettled Balances, for the  
 For the Year Ended June 30, 1996

## DISTRIBUTIONS (CONT'D)

## West Carroll Parish:

Police Jury	\$609,173
School Board	793,363
Sheriff	329,729
Assessor	112,291
Clerk of Court	6,187
Library	103,338
Fifth Judicial District:	
District Attorney	15,594
Indigent Defender Board	19,604
Expense Fund	5,229
Hot Check Fund	13,481
Northwest Louisiana Criminalistics Laboratory	6,844
Pension Funds	55,161
Municipalities:	
Town of Oak Grove	4,565
Restitutions	31,721
Refunds	783
Total distributions	<u>2,207,578</u>

UNSETTLED BALANCES AT JUNE 30, 1996,  
 DUE TO TAXING BODIES AND OTHERS

\$101,982

(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, 1996, and for the  
Year Ended June 30, 1996

**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, angling, hunting, and trapping 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 (Concluded)

**2. CASH**

At June 30, 1996, the sheriff has \$141,967 (bank balances) on deposit in interest bearing demand accounts with local financial institutions. These deposits are fully secured through federal deposit insurance.

**3. STATE REVENUE SHARING FUNDS**

The revenue sharing funds provided by Act 1220 of 1995 were distributed as follows:

Tensas Basin Levee District	\$2,363
West Carroll Parish:	
Police Jury	78,200
School Board	119,129
Sheriff - commission	43,803
Library	17,002
Pension funds	<u>9,019</u>
Total	<u>\$269,516</u>

**4. TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others at June 30, 1996, as reflected on Statement A, include \$69,412 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$2,147. These funds are being held pending resolution of the protest.

**OTHER REPORTS REQUIRED BY**  
**GOVERNMENT AUDITING STANDARDS**

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

**RICHARD B. GARRETT**  
Certified Public Accountant  
149 Turtledove Drive  
Monroe, Louisiana 71203

Independent Auditor's Report on Internal Control Structure  
Based Solely on An Audit of 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, 1996, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 1996, and have issued my report thereon dated July 31, 1996. 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 financial statements are free of material misstatement.

In planning and performing my audit, I considered the internal control structure the West Carroll Parish Sheriff used in the tax collection and distribution process 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 structure.

**EXHIBIT A**

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

Internal Control Report

July 31, 1996

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Internal control structure consists of the control environment, accounting system, and control procedures used by the sheriff. The internal control structure is the responsibility of management and is used to provide the sheriff with a reasonable, but not absolute, ability to record, process, summarize, and report financial data consistent with the assertions embodied in the accompanying financial statements; to safeguard public assets; and to comply with laws and regulations. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures.

For the purpose of this report, I have classified the significant internal control structure policies and procedures into the following categories.

Tax collections  
Tax distributions

For both of the internal control structure categories listed previously, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk. I did not evaluate the effectiveness of the internal control structure categories because I concluded that it would be inefficient to evaluate the effectiveness of the internal control policies and procedures and that the audit could be conducted more efficiently by assessing control risk at a very high level (maximum) and expanding my substantive audit tests.

**EXHIBIT A**

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

Internal Control Report

July 31, 1996

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In accordance with the standards mentioned previously and provisions of state law, I am required to communicate to management, and include in my report, any reportable conditions and/or material weaknesses. Reportable conditions are matters that come to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the sheriff's ability to (1) record, process, summarize, and report financial data consistent with the assertions of management in the financial statements or (2) comply with laws and regulations that could have a material impact on the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements, including those relating to compliance with laws and regulations, does not reduce to a relatively low level the risk that errors or irregularities, 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 duties.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. Because of inherent limitations in any internal control structure, errors and irregularities may, nevertheless, occur and not be detected. Also, projection of any evaluation of the control structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined previously.

**EXHIBIT A**

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

Internal Control Report

July 31, 1996

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My comments on internal control structure 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, Louisiana

July 31, 1996

**EXHIBIT A**



**RICHARD B. GARRETT**  
Certified Public Accountant  
149 Turtledove Drive  
Monroe, Louisiana 71203

Independent Auditor's Report on Compliance With Laws and  
Regulations Material to the Financial Statements

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

I have audited 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, 1996, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 1996, and have issued my report thereon dated July 31, 1996. 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 financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Tax Collector Agency Fund of the West Carroll Parish Sheriff is the responsibility of the sheriff and management of his office. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I selected and tested transactions and records relating to the collection and distribution of parish taxes, licenses, et cetera, to determine the extent to which the sheriff complied with laws and regulations applicable to his function as ex-officio parish tax collector. However, my objective was not to provide an opinion on overall compliance with such provisions.

**EXHIBIT B**



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

Compliance Report

July 31, 1996

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The results of my tests indicate that, with respect to the items tested, the sheriff complied, in all material respects, with laws and regulations applicable to the tax collection and distribution function. With respect to the items not tested, nothing came to my attention that caused me to believe that the West Carroll Parish Sheriff had not complied, in all material respects, with those provisions.

My comments on compliance with laws and regulations 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, Louisiana

July 31, 1996

**EXHIBIT B**