

WINN PARISH SHERIFF

**FINANCIAL REPORT
JUNE 30, 2022**

**SHANNA JONES, CPA
WINNFIELD, LOUISIANA**

WINN PARISH SHERIFF
FINANCIAL REPORT
JUNE 30, 2022

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Winn Parish Sheriff

P. O. Box 950

Winnfield, LA 71483

MANAGEMENT'S DISCUSSION & ANALYSIS

The Management's Discussion and Analysis of the Winn Parish Sheriff's (the Sheriff) financial performance presents a narrative overview and analysis of Winn Parish Sheriff's financial activities for the years ended June 30, 2022 and 2021. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

The Sheriff's net position on June 30, 2022 and June 30, 2021 were \$6,291,723 and \$5,499,037 respectively. The positive net position includes Other Post Employment Benefit Obligation as required GASB Statement No. 75, which is an actuarial calculation showing the estimated future costs of health and other benefits to retirees. The Net Position also includes Net Pension Liability as required by GASB Statement No. 68, which is an actuarial calculation showing the estimated future costs of retirement and other benefits to retirees during their employment.

The Sheriff has \$8,653,830 in Capital Assets as of June 30, 2022 with no debt associated with it.

Fiscal year ending June 30, 2022 showed an increase of \$1,543,962 in Personnel and Related Benefits. These costs continue to be one of the largest expenditures for the Sheriff as \$16,159,230 and \$14,615,268 were spent during fiscal years ended June 30, 2022, and June 30, 2021 respectively. Operating services increased by \$1,846,998 over the prior year figure of \$38,628,579 for a total expense of \$40,475,577 in 2022. The majority of this expense was caused by and reimbursed by the prison. The detention center also contributed to this increased expense. Overall, the Sheriff's public safety expenditures increased by \$3,391,024 in the fiscal year ended June 30, 2022 (\$60,975,164) as compared to June 30, 2021 (\$57,584,140); however, income also increased during the fiscal year by \$2,866,861 over the prior year of \$55,482,258 to total revenues of \$58,349,119 for the fiscal year. During the fiscal year the Sheriff's investments, cash and cash equivalents decreased by \$2,825,081. One of the primary factors in the decrease appears to be caused by the Sheriff paying off the debt related to the detention center with principal payments of \$3,836,541 and interest payments of \$81,514 for the fiscal year.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Winn Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

GOVERNMENTAL-WIDE FINANCIAL STATEMENTS—This report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Sheriff as a whole and present a longer-term view of the Sheriff's finances. These statements tell how the services were financed in the short-term as well as what remains for future spending.

Winn Parish Sheriff

MANAGEMENT'S DISCUSSION & ANALYSIS (continued)

FUND FINANCIAL STATEMENTS—A fund is an accountability unit used to maintain control over resources segregated for specific activities. The Sheriff uses funds to ensure and demonstrate compliance with finance related laws and regulations. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources at the end of the year.

As the Government-wide Financial Statements includes the long-term view, comparisons between these two views may provide insight into the long-term impact as short-term financing decreases. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the difference between these two views.

Fiduciary Funds are reported in the Fund Financial Statements and report taxes collected for other taxing bodies, deposits for inmate commissary, and deposits held pending court action. The Sheriff reports these as agency funds.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents Other Required Supplementary Information consisting of a comparison of budgeted revenues and expenditures to actual revenues and expenditures.

FINANCIAL ANALYSIS OF THE SHERIFF'S GOVERNMENTAL FUNDS

The Sheriff's Governmental Funds consisted of one major fund: General, and one non-major fund: DARE. In the current fiscal year, the General fund decreased \$2,629,670. This was primarily caused by expenses (including the principal payment on debt of \$3,836,541, note that debt was paid off during the year) being higher than revenue. For the current fiscal year prison/correction center fees were \$792,000 for the year. The DARE fund increased by \$7,085. This was mainly the result of transfers from the general fund to cover expenses being more than income. The monies transferred from DARE to the General fund of \$13,163 were to reimburse its payroll and related expenses. The transfers from the General fund to DARE was \$27,788. The funds balances as of June 30, 2022 are as follows: General \$2,003,115 and DARE \$14,255.

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Sheriff as a whole.

Winn Parish Sheriff

MANAGEMENT'S DISCUSSION & ANALYSIS (continued)

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Position

	2022	2021
Assets:		
Current:		
Cash & Cash Equivalents	\$ 873,285	\$ 1,013,160
Investments	493,947	2,720,726
Receivables	4,440,769	4,587,825
Due from Other Funds	1,705	1,705
Prepaid Expenses	73,545	13,331
Non-Current:		
Restricted Cash	10,659	18,770
Restricted Investments	-	450,316
Capital Assets (Net of Depreciation)	8,653,830	8,961,481
Total Assets	14,547,740	17,767,314
Deferred Outflows	10,215,721	15,149,785
Total Assets & Deferred Outflows	24,763,461	32,917,099
Liabilities:		
Current:		
Accounts Payable	3,361,050	3,773,934
Accrued Payroll & Related Liabilities	515,490	391,944
Due from Other Funds	-	-
Bond Payable, Current Portion	-	222,061
Non-Current:		
Net Pension Liability/(Asset)	(717,353)	12,389,521
Other Post-Employment Benefits Liability	2,918,103	5,526,710
Bond Payable, Net of Current Portion	-	3,614,480
Total Liabilities	6,077,290	25,918,650
Deferred Inflows	12,394,448	1,499,412
Net Position:		
Net Investment in Capital Assets	8,653,830	5,124,940
Restricted	14,255	457,486
Unrestricted	(2,376,362)	(83,389)
Total Net Position	\$ 6,291,723	\$ 5,499,037

Winn Parish Sheriff

MANAGEMENT'S DISCUSSION & ANALYSIS (continued)

Rather than present the Statement of Net Activities, this comparative data shows a Summary of Changes in of Net Position:

	<u>2022</u>	<u>2021</u>
Revenues:		
Program Revenues—		
Charges for Services, Fines, Commissions	\$ 55,145,741	\$ 51,881,855
Operating Grants & Contributions	239,764	813,632
Capital Grants & Contributions	22,889	36,115
General Revenues—		
Ad Valorem Taxes	1,626,146	1,567,886
Sales Taxes	1,181,998	1,067,292
Non-Employer Pension Contributions	668,665	800,639
State Revenue Sharing	101,983	103,152
Miscellaneous & Interest	50,342	33,546
Gain on Sale/Retirement of Assets	11,000	5,119
Total Revenues	<u>59,048,528</u>	<u>56,309,236</u>
Expenses:		
Public Safety	<u>58,255,842</u>	<u>58,346,256</u>
Changes in Net Position	<u>\$ 792,686</u>	<u>\$ (2,037,020)</u>

GOVERNMENTAL FUNCTION OF EXPENSES

The total function of the Sheriff is public safety and law enforcement activities.

GENERAL BUDGETARY HIGHLIGHTS

For the year ended June 30, 2022, total revenues and other financing sources as well as total expenditures and other financing uses were within the 5% favorable variance allowed by state law. The original budget was amended to account for additional revenues, such as taxes, fines/fees/commissions, not originally expected. Not included were additional fees and payments related to prisoner maintenance.

CONTACTING THE SHERIFF'S OFFICE

This financial report is designed to provide a general overview of the Sheriff's finances, compliance with governmental financial reporting laws and regulations and demonstrate the Sheriff's commitment to public accountability. If you have additional questions about this report or would like to request additional information, contact Cranford Jordan, Sheriff, P. O. Box 950, Winnfield, LA 71483.

Shanna Jones, CPA

*795 Big Creek Rd
Winnfield, LA 71483
792-8544*

INDEPENDENT AUDITOR'S REPORT

Cranford Jordan, Sheriff
of Winn Parish
P.O. Box 950
Winnfield, Louisiana

Report on the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities, the major fund, the aggregate remaining fund information of Winn Parish Sheriff (the "Sheriff") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the Table of Contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund, and the aggregate remaining fund information of the Winn Parish Sheriff as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the U.S. and the *Louisiana Governmental Audit Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Winn Parish Sheriff and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Winn Parish Sheriff's ability to continue as a going concern for twelve months beyond the financial

statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the *Louisiana Governmental Audit Guide* and will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Winn Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages M1 through M4, the Budgetary Comparison Schedule presented on page 36, the Schedule of the Sheriff's Proportionate Share of the Net Pension Liability on page 38, the Schedule of the Sheriff's Contributions on page 39, and the Schedule of the Changes in the Sheriff's Total OPEB Liability and Related Ratios on page 40-41, be presented to supplement the basic financial statements. Such information, although not a

part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming an opinion on financial statements that collectively comprise the Sheriff's basic financial statements. The Agency Funds and their Statement of Collections, Distributions, and Unsettled Deposits-Agency Funds presented on page 43, Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer (the "Schedule of Compensation for Agency Head") presented on page 45 and the Justice System Funding Schedule—Collecting/Disbursing Entity on pages 46-47 and listed in the Table of Contents as Other Supplementary Information are presented for purposes of additional analysis and are not required parts of the basic financial statements but are required by Acts 462 of 2015 which amends Act 706 of the Louisiana 2014 Legislative Session and Act 87 of the 2020 Legislative Session. These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and for the Act 87 Justice System Funding Schedule—Collecting/Disbursing Entity in accordance with cash basis. In my opinion, these Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

As allowed by Louisiana R.S. 24:513, the Louisiana Legislative Auditor has required governmental entities with public funds of \$500,000 or more to have certain agreed-upon procedures performed as included in the *Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures* (SAUPs). The Village's management is responsible for those control and compliance (C/C) areas identified in the SAUPs, see pages 64-66. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Governmental Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report presented on pages 53-63. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a reported dated November 30, 2022, on my consideration of the Winn Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations,

contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Winn Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Winn Parish Sheriff's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Shanna Jones".

Shanna Jones, CPA
Winnfield, Louisiana
November 30, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

WINN PARISH SHERIFF
STATEMENT OF NET POSITION
JUNE 30, 2022

	<u>Governmental Activities</u>
Assets:	
Current Assets:	
Cash & Cash Equivalents	\$ 873,285
Investments	493,947
Receivables	4,440,769
Prepaid Expenses	73,545
Due from Other Funds	<u>1,705</u>
Total Current Assets	5,883,251
Non-Current Assets:	
Restricted Cash	10,659
Capital Assets	
Depreciable (Net)	8,573,717
Non-Depreciable	<u>80,113</u>
Net Capital Assets	<u>8,653,830</u>
Total Non-Current Assets	<u>8,664,489</u>
Total Assets	14,547,740
Deferred Outflows:	
Pension Related	8,032,295
OPEB Related	<u>2,183,426</u>
Total Deferred Outflows	10,215,721
Total Assets & Deferred Outflows	24,763,461
Liabilities:	
Current Liabilities:	
Accounts Payable	3,361,050
Payroll and Related Liabilities	<u>515,490</u>
Total Current Liabilities	3,876,540
Non-Current Liabilities:	
Other Post-Employment Benefits	2,918,103
Net Pension Liability/(Asset)	<u>(717,353)</u>
Total Non-Current Liabilities	2,200,750
Total Liabilities	6,077,290
Deferred Inflows:	
Pension Related	8,682,937
OPEB Related	<u>3,711,511</u>
Total Deferred Outflows	12,394,448
Net Position:	
Net Investment in Capital Assets	8,653,830
Restricted	14,255
Unrestricted	<u>(2,376,362)</u>
Total Net Position	<u>\$ 6,291,723</u>

The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SHERIFF
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Program Revenue				
Expenses	Fines, Fees, Commissions & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Net (Expense) Revenue & Changes in Net Position Government Activities	
Governmental Activities:					
Public Safety	\$ 58,255,842	\$ 55,145,741	\$ 239,764	\$ 22,889	\$ (2,847,448)

General Revenues:

Taxes:	
Ad Valorem	1,626,146
Sales	1,181,998
Non-Employer Pension Contrib.	668,665
State Revenue Sharing	101,983
Interest Earnings	3,112
Miscellaneous	47,230
Gain (Loss) on Sale of Assets	11,000
Total General Revenues	3,640,134
Change in Net Position	792,686
Net Position July 1, 2021	5,499,037
Net Position June 30, 2022	\$ 6,291,723

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

WINN PARISH SHERIFF
BALANCE SHEET—GOVERNMENTAL FUNDS
JUNE 30, 2022

	<u>Major Fund General</u>	<u>Non-Major Fund DARE</u>	<u>Total Governmental Funds</u>
Assets:			
Current Assets:			
Cash & Cash Equivalents	\$ 873,285		\$ 873,285
Investments	493,947		493,947
Receivables	4,436,869	\$ 3,900	4,440,769
Prepaid Expenses	73,545	-	73,545
Due from Other Funds	1,708	(3)	1,705
Non-Current Assets:			
Restricted Cash	<u>-</u>	<u>10,659</u>	<u>10,659</u>
Total Assets	<u>5,879,354</u>	<u>14,556</u>	<u>5,893,910</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	3,360,749	301	3,361,050
Payroll & Related Liabilities	<u>515,490</u>	<u>-</u>	<u>515,490</u>
Total Liabilities	<u>3,876,239</u>	<u>301</u>	<u>3,876,540</u>
Fund Balances:			
Nonspendable	73,545	-	73,545
Restricted	-	14,255	14,255
Unassigned	<u>1,929,570</u>	<u>-</u>	<u>1,929,570</u>
Total Fund Balances	<u>2,003,115</u>	<u>14,255</u>	<u>2,017,370</u>
Total Liabilities & Fund Balances	<u>\$ 5,879,354</u>	<u>\$ 14,556</u>	<u>\$ 5,893,910</u>

The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SHERIFF
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Total Fund Balances for the Governmental Funds
at June 30, 2022 \$ 2,017,370

Total Net Position reported for Governmental Activities
in the Statement of Net Position is different because:

Deferred Outflows:

Pension Related	8,032,295
OPEB Related—Sheriff’s Office	664,164
OPEB Related—Prison	1,519,262

Capital Assets used in Governmental Activities are not
financial resources and, therefore, are not reported
in the fund. Those assets consist of:

Non-Depreciable	80,113	
Depreciable	10,960,920	
Less: Accumulated Depreciation	<u>(2,387,203)</u>	8,653,830

Long-term liabilities are not due and payable in the current
period and, therefore, are not reported in the Governmental
Fund Balance Sheet:

Net Pension (Liability)/Asset	717,353
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Total Other Post-Employment Benefits Liability	
Sheriff’s Office	(2,099,278)
Prison	(818,825)

Deferred Inflows:

Pension Related	(8,682,937)
OPEB Related—Sheriff	(700,369)
OPEB Related—Prison	<u>(3,011,142)</u>

Total Net Position of Governmental Activities
at June 30, 2022 \$ 6,291,723

The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SHERIFF
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Major Fund General</u>	<u>Non-Major Fund DARE</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes:			
Ad Valorem	\$ 1,626,146		\$ 1,626,146
Sales	1,181,998		1,181,998
Fines, Fees, Commissions & Charges for Services:			
Civil & Criminal Fees	61,729		61,729
Commissions-Taxes	5,417		5,417
Commissions-Fines & Bonds	35,394	\$ 2,158	37,552
Prisoner Maintenance	1,132,466		1,132,466
Prisoner Maintenance-Correct Ctr	52,969,402		52,969,402
Correction Center Fees	792,000		792,000
Other Fines, Fees, Commissions & Charges for Services	147,175		147,175
Intergovernmental:			
Federal Funding:			
Grants	104,722		104,722
State Funding:			
Grants	941	15,945	16,886
Supplemental Pay	131,382		131,382
Revenue Sharing	101,983		101,983
Other Grants	8,022		8,022
Miscellaneous:			
Interest Earned	3,112		3,112
Donations	-	1,641	1,641
Other	47,230		47,230
Total Revenues	<u>58,349,119</u>	<u>19,744</u>	<u>58,368,863</u>
Expenditures:			
Public Safety—Current:			
Personnel & Related Benefits	16,159,230		16,159,230
Operating Services	40,475,577		40,475,577
Materials & Supplies	206,369	25,265	231,634
Training, Travel & Other	21,692	570	22,262
Capital Outlay	194,241	1,449	195,690
Debt Service—Principal	3,836,541		3,836,541
Debt Service—Interest	81,514		81,514
Total Expenditures	<u>60,975,164</u>	<u>27,284</u>	<u>61,002,448</u>

(Continued)

WINN PARISH SHERIFF
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Major Fund General</u>	<u>Non-Major Fund DARE</u>	<u>Total Governmental Funds</u>
Excess (Deficiency) of Revenues over Expenditures	(2,626,045)	(7,540)	(2,633,585)
Other Financing Sources/(Uses):			
Capital Asset Sales	11,000	-	11,000
Transfers In/(Out)	<u>(14,625)</u>	<u>14,625</u>	<u>-</u>
Total Other Financing Sources/(Uses)	(3,625)	14,625	11,000
Excess of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	(2,629,670)	7,085	(2,622,585)
Fund Balances—Beginning of Year	<u>4,632,785</u>	<u>7,170</u>	<u>4,639,955</u>
Fund Balances—End of Year	<u>\$ 2,003,115</u>	<u>\$ 14,255</u>	<u>\$ 2,017,370</u>

The accompanying notes are an integral part of the basic financial statements.

(Concluded)

WINN PARISH SHERIFF
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Net Change in Fund Balances—Governmental Funds	\$ (2,622,585)
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental Funds report Capital Outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives as depreciation expense. The cost of Capital Assets recorded in the current period is	
	195,690
Depreciation expense on Capital Assets is reported in the Government-wide Financial Statements, but does not require the use of current financial resources and is not reported in the Fund Financial Statements. Current year depreciation expense is	
	(503,340)
Governmental Funds report the entire amount received from the Sales of Assets as Revenues, but the undepreciated cost of the assets reduces the gain from the sale in the Statement of Activities.	
	-
Bond Proceeds, repaid	3,836,541
Increases in Other Post Employment Benefits are reflected as an increase in Expenses on the Statement of Activities, but are not reported in the Governmental Fund.	
Sheriff's office	(117,794)
Prison	(1,084,185)
Non-employer Contributions to Cost-sharing Pension Plan	668,665
Pension Expense (Benefit)	<u>419,694</u>
Net Change in Net Position per Statement of Activities	<u>\$ 792,686</u>

The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SHERIFF
STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Civil</u>	<u>Cash Bond</u>	<u>Tax Collector</u>	<u>Inmate</u>	<u>DC Inmate</u>	<u>Totals</u>
Assets:						
Cash & Cash Equivalents	\$ 9,198	\$ 49,843	\$ 131,197	\$ 2,030	\$ 56,456	\$ 248,724
Investments	-	-	4,225	-	-	4,225
Due from Other Funds	-	-	-	-	-	-
 Total Assets	 <u>9,198</u>	 <u>49,843</u>	 <u>135,422</u>	 <u>2,030</u>	 <u>56,456</u>	 <u>252,949</u>
Liabilities:						
Due to Other Funds	-	-	1,705	-	-	1,705
Due to Others	<u>9,198</u>	<u>49,843</u>	<u>133,717</u>	<u>2,030</u>	<u>56,456</u>	<u>251,244</u>
 Total Liabilities	 <u>9,198</u>	 <u>49,843</u>	 <u>135,422</u>	 <u>2,030</u>	 <u>56,456</u>	 <u>252,949</u>
 Net Position	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1—INTRODUCTION

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 administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, parish occupational licenses and fines, costs and bond forfeitures imposed by the District Court.

The Sheriff also has a cooperative endeavor agreement with the State of Louisiana to operate a prison, see Note 21.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Winn Parish Sheriff conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of applicable Louisiana Revised Statutes and to the guides set forth in the *Louisiana Governmental Audit Guide*.

Reporting Entity

Governmental Accounting Standard Board (GASB) Statement No. 61 amended No 14's established the criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under these provisions, the Winn Parish Sheriff is considered a primary government, since the Sheriff is an independently elected parish official and is not fiscally dependent on any other governmental entity. The primary government is required to consider all entities for which the 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. The accompanying financial statements present information only on the funds that comprise the Winn Parish Sheriff, the primary government.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

New Accounting Standard:

The Governmental Accounting Standards Board (GASB) issued Statement No. 87, Leases, and as required the Sheriff has adopted it in this fiscal year. This Statement outlines a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The Sheriff has analyzed the provisions of GASB Statement No. 87, Leases, and has concluded that there are no leasing arrangements which qualify for disclosure under the new statement.

Basis of Presentation

Government-Wide Financial Statements (GWFS):

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all governmental funds of the reporting entity, noting that that fiduciary funds were not included. The internal activity in the government-wide financial statements has been eliminated. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS):

The accounts of the Sheriff are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff. The funds of the Sheriff are described as follows:

Governmental Funds:

General Fund—The General Fund 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 ad valorem taxes levied by the law enforcement district, one-half cent sales taxes levied in parish, and prisoner maintenance at the correction center. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and other

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

maintenance of prisoners, and various other reimbursements, fees, grants, and commissions. General operating expenditures are paid from this fund as are all other expenditures and revenues not required to be accounted for separately.

DARE Fund—The DARE Fund was created by the Sheriff for the purpose of assisting management with adhering to restrictions on spending in place by the funding source. It is the only nonmajor governmental fund at this time.

Fiduciary Funds:

Agency Funds—The Civil, Tax Collector, Cash Bond, Inmate and Inmate DC Funds are used to account for assets held as an agent for various taxing bodies (tax collections), deposits for inmate commissaries, and for deposits held pending court action. Disbursements from these funds are made to various parish agencies, litigants in suits, etcetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations and, accordingly, have no measurement focus.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made.

Accrual Basis—Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the exchange.

Modified Accrual Basis—Fund Financial Statements (FFS)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected 60 days after year end. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Assets Liabilities and Equity

Cash and Cash Equivalents—The Sheriff's cash is considered to be the cash in demand deposits and interest bearing deposits. Cash equivalents include all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Investments—The Sheriff’s investments are limited by LA RS 33:2955. During the fiscal year certificates of deposits with maturities of greater than 90 days are considered investments. Investments in certificates of deposit totaled \$4,225 at June 30, 2022. These are in the Fiduciary account: Tax Collector, as they are related to protested taxes.

At June 30, 2022, investments held by the Winn Parish Sheriff also consisted of \$493,947 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. The investment in LAMP by the Sheriff is not categorized in the three risk categories provided by GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAM by Standard & Poor’s.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

Capital Assets—The Sheriff reports property and equipment in the governmental activities column in the GWFS. Capital assets are carried at historical or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized. Also the Sheriff’s FFS expense assets as capital outlays in the year occurring. Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position.

Depreciation is provided over the assets’ estimated useful lives using the straight-line method. The assets estimated useful lives are as follows:

Equipment and Furniture	5 - 12 years
Vehicles	5 years
Buildings and Improvements	15 - 40 years
Land Improvement	15 years

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Compensated Absences—Employees are not allowed to carry leave forward from year to year, with the exception of vacation which is payable upon termination. Therefore, there is an entry made for compensated absences payable as of the fiscal year end.

Equity Classifications—In the Government-Wide Financial Statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets—Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position—Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position—All other net position that does not meet the definition of “restricted” or “invested in capital assets.”

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year 2011, the Sheriff implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund, a major governmental fund, has a nonspendable fund balance of \$73,545 which represents prepaid expenses. The remaining fund balance of \$1,929,570 is classified as unassigned. The DARE Fund as the only nonmajor governmental fund has a restricted fund balance of \$14,255.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies restricted net position first, unless a determination is made to use unrestricted net position. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

Pension Plan—The Winn Parish Sheriff is a participating employer in a cost-sharing, multiple employer defined benefit pension plan as described in Note 9. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan’s fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan. A separate audited report on the plan is available on the Louisiana Legislative Auditor’s website.

Budget—Prior to the beginning of each fiscal year, the Sheriff adopts a budget for the next fiscal year. The budget is open for public inspection. All budgeted appropriations lapse at the end of each fiscal year. The budget is prepared on the modified accrual basis of accounting.

Estimates—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3—AD VALOREM TAXES

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem taxes. Property taxes are levied by the Sheriff on property values assessed by the Winn Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Sheriff levied the following ad valorem taxes for 2021:

	<u>Authorized</u>	<u>Levied</u>
Law Enforcement District #1	11.17	11.17
Law Enforcement District #2	9.40	9.40

The Sheriff’s Law Enforcement District # 1 millage was established by the Louisiana constitution and does not expire while the Law Enforcement District # 2 millage for 9.40 will expire in the year 2030 as voted by electors in Winn Parish.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

The Sheriff recognizes property tax revenues when levied. The property tax calendar is as follows:

<u>Property Tax Calendar</u>	
Assessment Date	January 1
Levy Date	June 30
Tax Bills Mailed	October 15
Total Taxes Due	December 31
Penalties & Interest Added	January 31 of ensuing year
Tax Sale	May 15 of ensuing year

Total assessed value for the Sheriff was \$96,680,110 in 2021. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer’s primary residence from parish property taxes. This homestead exemption for the Sheriff was a total of \$17,340,690 of the assessed value in 2021.

NOTE 4—SALES TAX

On November 16, 2014, the voters of Winn Parish passed a one-half cent sales tax for operations of the Sheriff. This perpetuity sales tax was levied effective January 1, 2015. The Winn Parish School Board collects and remits this sales tax.

NOTE 5—CASH AND INVESTMENTS

At June 30, 2022 the carrying amount of the Sheriff’s cash and cash equivalents of governmental and fiduciary funds (collected bank balances) totaled \$1,383,283 at one financial institution and \$61,737 at another financial institution. This includes a certificate of deposit with a maturity of less than 90 days, for protested taxes. As of June 30, 2022, the carrying amount of the Sheriff’s investments of fiduciary funds (collected bank balances) totaled \$4,225 at a financial institution. This is comprised of certificates of deposit with maturities of greater than 90 days, including two for protested taxes. Custodial risk for deposits is the risk that in the event of failure of a depository financial institution, the Sheriff’s deposits may not be recovered; they may not be able to recover the collateral securities that are in the possession of an outside party. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent banks. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agents. These securities are held in the name of entity by the pledging fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2022, the Sheriff’s deposits were secured from risk by federal deposit insurance of \$250,000 at each financial institution, and the remaining deposits were secured by either a letter of credit or pledged securities in the name entity by the fiscal agent banks with a market value greater than the remaining amounts. The Sheriff does not have a policy for custodial credit risk.

As of June 30, 2022, investments held by the Winn Parish Sheriff also consisted of \$493,947 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. The investment in LAMP by the Sheriff is not categorized in the three risk categories provided by

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAM by Standard & Poor's. See Note 2 for additional disclosures related to LAMP.

NOTE 6—DUE FROM/TO OTHER FUNDS

As of June 30, 2022 amounts due from and to other Sheriff funds are as follows:

<u>Fund</u>	<u>Due To</u>	<u>Due From</u>
General	\$ 1,708	
Tax Collector	-	\$ 1,705
DARE		3

The interfund balances resulted from normal settlements between funds.

NOTE 7—REVENUES RECEIVABLE

The following is a summary of receivables as of June 30, 2022:

	<u>General</u>	<u>DARE</u>
Prisoner Maintenance	\$ 88,844	
Prisoner Maintenance—Correction Center	4,040,319	
Correction Center Fees	66,000	
Other Fees, Fines, and Commissions	20,281	
Ad Valorem Taxes	1,341	
Sales Taxes	200,283	
Grants	18,792	\$ 3,900
Miscellaneous	1,009	
Total	<u>\$ 4,436,869</u>	<u>\$ 3,900</u>

NOTE 8—CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2022 are as follows:

<u>Governmental</u> <u>Activities</u>	<u>Balance</u> <u>07/01/21</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/22</u>
Capital Assets—NonDepreciable:				
Land	\$ 80,113	\$ -	\$ -	\$ 80,113
Capital Assets—Depreciable:				
Furniture and Equipment	908,856	192,157	-	1,101,013
Vehicles	1,452,657	3,532	20,200	1,435,989
Buildings & Improvements	8,384,950	-	-	8,384,950
Land Improvements	38,968	-	-	38,968
Total Depreciable Assets	<u>10,785,431</u>	<u>195,689</u>	<u>20,200</u>	<u>10,960,920</u>
Total Capital Assets	<u>10,865,544</u>	<u>195,689</u>	<u>20,200</u>	<u>11,041,033</u>

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Governmental Activities	Balance <u>07/01/21</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>06/30/22</u>
Less Accumulated Depreciation:				
Furniture and Equipment	659,247	92,617	-	751,864
Vehicles	688,936	193,949	20,200	862,685
Buildings & Improvements	545,606	214,176	-	759,782
Land Improvements	<u>10,274</u>	<u>2,598</u>	<u>-</u>	<u>12,872</u>
Total Accum. Depreciation	<u>1,904,063</u>	<u>503,340</u>	<u>20,200</u>	<u>2,387,203</u>
Net Capital Assets	<u>\$8,961,481</u>			<u>\$8,653,830</u>

Depreciation expense for the year ended June 30, 2022, of \$503,340 is charged to the public safety expenditures.

NOTE 9—PENSION PLAN

Plan Description—Substantially all employees of the Winn Parish Sheriff participate in the Louisiana Sheriffs’ Pension and Relief Fund (“System”). The Sheriffs’ Pension and Relief Fund is a multiple employer (cost-sharing) defined benefit, statewide public employee retirement system (PERS) that is administrated and controlled by a separate board of trustees.

All sheriffs, deputies, and other employees who are 18 years or older at the time of original employment, who earn per month not less than \$400 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 between January 1, 2000 and December 31, 2012; and \$1,000 if employed after January 1, 2013, are required to participate in the System. Employees whose employment began before January 1, 2012 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 a percentage of their final-average salary for each year of credited service. Those employed originally after January 1, 2012, are eligible to retire at 62 years of age with 12 years of creditable service, at 60 with 20 years of service and at 55 with 30 years of service. The retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary for employees hired before June 30, 2006, is the employee’s average salary over the 36 consecutive or joined months that produce the highest average. For those whose first eligible employment began after July 1, 2006, final average salary is calculated using the 60 highest successive months of employment. Employees whose employment began prior to January 1, 2012, and 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. If these employees terminate with at least 20 years of credited service, they 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 and cost of living adjustments are allowed. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. That report may be obtained by writing to

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

the Louisiana Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, LA 70802 or by calling (225) 219-0500 or at www.la.la.gov.

Funding Policy—Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. State statute requires covered employees to contribute a percentage of their salaries to the System and such percentage as of June 30, 2022 was 10.25%. 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. During year ended June 30, 2022, the current rate for employers was 12.25%. In the fiscal year ended June 30, 2021 the Sheriff amended his policy to have the Sheriff's Office pay both the employer and employee portions of contributions. The Winn Parish Sheriff's office contributions to the System for the years ended June 30, 2022, 2021, and 2020 were \$396,840, \$367,221, and \$303,780, respectively. Beginning in the fiscal year ended June 30, 2020, the Sheriff's prison employees began contributions. The amount for which the Sheriff's office remitted contributions for prison employees during 2022, 2021, and 2020 respectively were \$2,225,569, \$2,003,784 and \$2,670,577. Contributions appeared materially equal to the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At June 30, 2022, the Sheriff reported a liability/(asset) of \$(717,353) for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Sheriff's proportion was 1.45%, which was a decrease of 0.34% from its proportion measured as of June 30, 2020. For the year ended June 30, 2022, the Sheriff recognized pension expense/(benefit) of \$419,694 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Deferred Flows of Resources</u>	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience		\$ 998,852
Changes of assumptions	\$ 2,207,479	
Net difference between projected and actual earnings on pension plan investments	-	6,478,000
Changes in proportion and differences between Employer contributions and proportionate share of contributions	4,401,379	1,206,085
Employer contributions subsequent to the measurement date	<u>1,423,437</u>	<u>-</u>
Totals	\$ 8,032,295	\$ 8,682,937

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

The Sheriff reported a total of \$1,423,437 as deferred outflow of resources related to pension contributions made subsequent to the plan’s measurement period of June 30, 2021 which will be recognized as a reduction in net pension liability in the Sheriff’s fiscal year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan’s amortization, related to pensions will be recognized in pension expense/(benefit) as follows:

Year	Amount
2022	\$ (261,827)
2023	(174,629)
2024	(445,665)
2025	(1,188,910)
2026	<u>(609)</u>
Total	<u>\$ (2,071,640)</u>

Actuarial Methods and Assumptions—A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022 are as follows:

Valuation Date	June 30, 2021		
Actuarial Cost Method	Entry Age Normal		
Actuarial Assumptions:			
Investment Rate of Return	6.90% Net of Investment Expense, including inflation		
Discount Rate	6.90%		
Projected Salary Increases	5.0% (2.5% Inflation, 2.5% Merit)		
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale		
Expected Remaining Service Lives	2021 - 5 years	2018 - 6 years	2015 – 6 years
	2020 - 6 years	2017 - 7 years	
	2019 - 6 years	2016 - 7 years	

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Cost of Living Adjustments The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Mortality Rate—The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Pension Fund’s liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Target Allocation	Real Return Arithmetic	Long-Term Expected Real Rate of Return
Equity securities	62%	7.08%	4.39%
Bonds	25%	1.44	0.36%
Alternative Investments	<u>13%</u>	4.38	<u>0.57%</u>
Totals	<u>100%</u>		5.32%
Inflation			<u>2.55%</u>
Expected Arithmetic Nominal Return			<u>7.87%</u>

Discount Rate—The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates, approved by PRSAC taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on System’s investments was applied to all periods of projected benefit payments to determine the total pension liability.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate—The following table presents the Sheriff’s proportionate share of the net pension liability/(asset) (NPL) using the discount rate of each Retirement System as well as what the Sheriff’s proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage point higher than the current rate used by each of the Retirement Systems:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LA Sheriffs’ Pension & Relief Fund Rates	5.90%	6.90%	7.90%
Winn Parish Sheriff’s Share	\$ 7,876,461	\$ (717,353)	\$ (7,881,854)

NOTE 10—OTHER POST EMPLOYMENT BENEFITS

Plan Description - The Winn Parish Sheriff (the “Sheriff”) provides certain continuing health and life insurance benefits for its retired employees. The Winn Parish Sheriff’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The plan does not issue a publicly available report. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

Benefits Provided – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment for all dates of hire of the earliest of age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 50% of the original amount at age 70.

Employees Covered by Benefit Terms – At June 30, 2022, the following employees were covered by the benefit terms:

	Sheriff’s office	Prison
Inactive employees currently receiving benefit payments	12	-
Active Employees	<u>40</u>	<u>193</u>
Total	52	193

Total OPEB Liability - The Sheriff’s total other post-employment benefit (OPEB) liabilities of \$2,099,278 and \$818,825 for the office and prison respectively were measured as of June 30, 2022 and were determined by actuarial valuations as of that date.

Actuarial Methods and Assumptions—The total OPEB liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Inflation	3.0%
Healthcare Trend	5.5% annually until year 2032, then 4.5%
Salary Increases	3.0% Annually, including inflation
Prior Discount Rate	2.16% Annually (Average of Bond Buyer's 20 year general obligation municipal bond index as of June 30, 2021)
Discount Rate	3.54% Annually (Bond Buyer's 20 year general obligation municipal bond index as of June 30, 2022)
Mortality Rates	SOA RP-2014 Table
Turnover	Age specific table with an average of 7.5% when applied to active census. For prison employees only 40% is substituted for duration 1 and 20% for duration 2.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2022.

Changes in the Total OPEB Liability:	<u>Sheriff's office</u>	<u>Prison</u>
Balance at 6/30/21	\$ 2,700,967	\$ 2,825,743
Changes for the year:		
Service Cost	141,865	1,089,898
Interest Cost at 2.16%	59,873	72,807
Difference between expected and actual experience	(146,602)	(500,089)
Changes in Assumptions	(570,288)	(2,669,534)
Benefit Payments -Employer Retiree Premiums Paid	(86,537)	-
Net Change	<u>(601,689)</u>	<u>(2,006,918)</u>
Balance at 6/30/22	<u>\$ 2,099,278</u>	<u>\$ 818,825</u>

Sensitivity of the Total OPEB to Changes in the Discount Rate—The following presents the Sheriff's total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage point higher than the current discount rate:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Discount Rates	2.54%	3.54%	4.54%
Total OPEB Liability-office	\$ 2,417,359	\$ 2,099,278	\$ 1,839,822
Total OPEB Liability-prison	\$ 1,053,378	\$ 818,825	\$ 642,488

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage point higher than the current healthcare trend rates:

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

	<u>1.0% Decrease</u>	<u>Current Healthcare Rate</u>	<u>1.0% Increase</u>
Healthcare Trends	4.5%	5.5%	6.5%
Total OPEB Liability-office	\$ 1,903,367	\$ 2,099,278	\$ 2,342,843
Total OPEB Liability-prison	\$ 632,462	\$ 818,825	\$ 1,079,819

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$117,794 for the sheriff's office employees and \$1,084,185 for the prison employees. At June 30, 2022, the Sheriff reported deferred outflows of resources related to OPEB as follows:

<u>Deferred Flows of Resources-Sheriff's Office</u>	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 349,074	\$(175,321)
Changes of assumptions	307,165	(522,764)
Differences between Employer contributions proportionate share of contributions	<u>7,925</u>	<u>(2,284)</u>
Totals	<u>\$ 664,164</u>	<u>\$(700,369)</u>
<u>Deferred Flows of Resources-Prison</u>	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 1,504,911	\$(2,536,057)
Changes of assumptions	<u>14,351</u>	<u>(475,085)</u>
Totals	<u>\$ 1,519,262</u>	<u>\$(3,011,142)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>Sheriff's Office</u> Amount	<u>Prison</u> Amount
2023	\$(1,607)	\$(78,520)
2024	(1,607)	(78,520)
2025	(2,141)	(78,520)
2026	(3,195)	(78,520)
2027	(3,455)	(78,520)
Thereafter	<u>(24,200)</u>	<u>(1,099,280)</u>
Total	<u>\$(36,205)</u>	<u>\$(1,491,880)</u>

NOTE 11—DEFERRED COMPENSATION PLAN

During the fiscal year ended June 30, 2020, the Winn Parish Sheriff began offering its employees participation in the Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

94397, Baton Rouge, Louisiana 70804-9397. During the fiscal year ended June 30, 2022, the Sheriff contributed \$26,650 to the Plan which was the amount withheld from employees.

NOTE 12—DEBT

During the fiscal year ended June 30, 2017 the Winn Parish Sheriff otherwise known as the Winn Parish Law Enforcement District incurred debt related to the construction of the jail facilities, as approved by the State Bond Commission. The Bond Payable was issued by the U.S. Rural Development (USDA) for \$7,500,000 and dated March 28, 2018 for \$7,500,000 with interest at 3.5% and due in monthly installments of \$29,400 over 40 years. The bond terms stated once construction was completed and the jail was revenue producing, a Debt Service Fund would be created with scheduled payments and required contingency funds. As the jail became revenue producing during the fiscal year ended June 30, 2020 the Debt Service Reserve began being funded. The parish ½ cent sales tax passed on November 16, 2014, served as collateral for the debt. During the fiscal year ended June 30, 2022 the Sheriff paid off that debt and with the debt extinguished, the reserves are no longer required.

Bond payable 6/30/21	\$ 3,836,541
Decrease (principle repayment)	<u>(3,836,541)</u>
Bond payable 6/30/22	<u>\$ -</u>

NOTE 13—ON BEHALF PAYMENTS

Certain employees of the Winn Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled approximately \$131,382 for the fiscal year ended June 30, 2022.

NOTE 14—SERVICES PROVIDED BY WINN PARISH POLICE JURY

The Sheriff’s office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Winn Parish Police Jury.

NOTE 15—CHANGES IN AGENCY BALANCES

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

<u>Funds</u>	<u>Balance</u> <u>07/01/21</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>06/30/22</u>
Civil	\$ 9,198	\$ 244,979	\$ 244,979	\$ 9,198
Cash Bond	61,027	353,389	364,573	49,843
Tax Collector	127,579	7,154,186	7,146,343	135,422
Inmate	3,132	-	1,102	2,030
Inmate-Detention	<u>66,458</u>	<u>278,137</u>	<u>288,139</u>	<u>56,456</u>
Totals	<u>\$ 267,394</u>	<u>\$ 8,030,691</u>	<u>\$ 8,045,136</u>	<u>\$ 252,949</u>

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 16—EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at year-end was \$125,917, which does not include taxes paid under protest. The amount of taxes collect by the taxing authority was:

Winn Parish School Board	\$	2,195,079
Winn Parish Police Jury		1,498,797
Winn Parish Sheriff		1,657,492
Winn Parish Assessor		404,752
Winn Parish Fire District		738,709
Louisiana Tax Commission		6,648
Louisiana Forestry Commission		30,694
Pension Funds		<u>186,452</u>
Total	\$	<u><u>6,718,623</u></u>

All assessed taxes after change orders approved by the LA Tax Commission were deemed collectible as of June 30, 2022.

NOTE 17—TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency fund at June 30, 2022, include \$9,505 of taxes paid under protest. These monies are cash equivalents of \$5,280 and investments of \$4,225 and include interest earned as certificates of deposit and are held pending resolution of the protest. They are accounted for in the Tax Collector Agency Fund.

NOTE 18—DARE

DARE reimburses for personnel, employee benefits, and travel related to the program as well as for supplies. The personnel and related is paid from the General Fund and monies are deposited to that fund to cover said expenses. For the fiscal year ended June 30, 2022, monies deposited/ transferred to the general fund for personnel and related totaled \$13,163.

NOTE 19—STATE REVENUE SHARING FUNDS

The revenue sharing funds received during the fiscal year were distributed as follows:

Winn Parish Sheriff	\$	101,983
Winn Parish School Board		68,876
Winn Parish Police Jury		78,401
Winn Parish Assessor		22,187
Pension Funds		<u>7,515</u>
Total	\$	<u><u>278,962</u></u>

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 20—PENDING LITIGATION

At June 30, 2022, there were two outstanding suits against the management of the Winn Parish Sheriff. Both cases have subsequently been dismissed. Although the deadline for appeals on one of these suits has not yet passed, the opinion of the Sheriff's representation is that they do not currently view this case as a liability. The resolution of this matter would not create a liability in excess of insurance coverage that would have a material adverse effect on the financial condition of the Sheriff.

NOTE 21—COOPERATIVE ENDEAVOR AGREEMENTS

During the fiscal year ended June 30, 2022 the following cooperative endeavors were in place:

Operation Save a Kid—The Sheriff will support the Winnfield City Police's "Shop with a Cop". This program is designed and intended to promote interaction and mentorship between law enforcement officers and the at-risk youth population of Winn Parish.

School Resource Officer—The Sheriff will supply the Winn Parish School Board with an officer to be available during school hours which the school board will pay a fee for this service.

LaSalle Corrections VI, LLC and State of Louisiana—The Sheriff will supply the facilities contracted in a cooperative endeavor to the Winn Parish Law Enforcement District by the State of Louisiana. The LaSalle Corrections will manage all accounting and daily operations as well as pay a sponsor fee based on detainees. Beginning in August 2019, the Sheriff will also hire and commission staff; however, LaSalle Corrections will reimburse all wages, salaries and benefits.

Victims Assistance Program—LACLE funded project (LACLE Grant #5876). The following entities have a cooperative Endeavor Agreement stating their intent to fully participate in the program: Sheriffs of the following parishes: Rapides, Vernon, Winn, LaSalle, Catahoula, Grant and Concordia, along with the following Cities' Police Departments: Pineville, Vidalia and Alexandria. This agreement allows the entities to apply for Victims of Crime and Crime Victim Assistance Formula Grant Program Funds. The Rapides Parish Sheriff's Office acts as the applicant agent, handling administrative and financial matters for the project.

NOTE 22—SUBSEQUENT EVENTS

Management has evaluated events through November 30, 2022, the date which the financial statements were available for issue. There were no items noted to be reported as subsequent events, except as stated in Note 20 where one suit has expired deadlines for appeals and been dismissed.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

WINN PARISH SHERIFF
BUDGETARY COMPARISON SCHEDULE—GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Budgetary Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues:				
Taxes:				
Ad Valorem	\$ 1,388,500	\$ 1,584,259	\$ 1,626,146	\$ 41,887
Sales	900,000	1,183,169	1,181,998	(1,171)
Fines, Fees, Commissions, & Charges for Services:				
Civil & Criminal Fees	45,000	45,000	61,729	16,729
Commissions-Taxes	5,000	5,000	5,417	417
Commissions-Fines & Bonds	80,000	114,000	35,394	(78,606)
Prisoner Maintenance	800,000	1,164,572	1,132,466	(32,106)
Correction Center Fees	790,000	792,000	792,000	-
Other Fines, Fees, Commissions & Charges for Services	105,000	42,679	147,175	104,496
Intergovernmental:				
Federal Funding:				
Grants	55,000	125,000	104,722	(20,278)
State Funding:				
Grants	-	1,000	941	(59)
Supplemental Pay	97,000	131,382	131,382	-
Revenue Sharing	103,000	101,954	101,983	29
Other Grants	-	9,000	8,022	(978)
Miscellaneous:				
Interest	50,000	2,236	3,112	876
Other	20,000	12,073	47,230	35,157
Total Revenues	4,438,500	5,313,324	5,379,717	66,393
Expenditures:				
Public Safety—Current:				
Personnel & Related Benefits	2,875,000	3,385,587	3,012,520	373,067
Operating Services	300,000	307,118	657,195	(350,077)
Materials & Supplies	470,000	509,879	202,059	307,820
Training, Travel & Other	23,000	21,714	21,692	22
Capital Outlay	75,000	218,798	194,241	24,557
Debt Service—Principal	3,112,000	3,842,231	3,836,541	5,690
Debt Service—Interest	250,000	75,824	81,514	(5,690)
Total Expenditures	7,105,000	8,361,151	8,005,762	355,389

(Continued)

WINN PARISH SHERIFF
BUDGETARY COMPARISON SCHEDULE—GENERAL FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Budgetary	Variance
	Original	Final	Actual	Favorable (Unfavorable)
Excess of Revenues over Expenditures	(2,666,500)	(3,047,827)	(2,626,045)	421,782
Other Financing Sources/(Uses):				
Capital Asset Sales	-	-	11,000	11,000
Transfer In/(Out)	-	-	(14,625)	(14,625)
Total OFS/(OFU)	-	-	(3,625)	(3,625)
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	(2,666,500)	(3,047,827)	(2,629,670)	418,157
Fund Balance—Beginning of Year	4,632,785	4,632,785	4,632,785	-
Fund Balance—End of Year	\$ 1,966,285	\$ 1,584,958	\$ 2,003,115	\$ 418,157

Reconciliation of Actual per Budgetary Basis to Actual per Statement of Revenues and Expenditures:

Total Revenue—Budgetary Basis	\$ 5,379,717
Plus: Prisoner Maintenance—Correctional Center	52,969,402
Total Revenue—Statement of Revenue & Expenditures	\$ 58,349,119
Total Expenditures—Budgetary Basis	\$ 8,005,762
Plus: Prisoner Maintenance—Correctional Center	
Personnel & Related Benefits	13,146,710
Operating Services	39,818,382
Materials & Supplies	4,310
subtotal	52,969,402
Total Expenditures—Statement of Revenue & Expenditures	\$ 60,975,164

See Independent Auditor's Report.

(Concluded)

WINN PARISH SHERIFF
SCHEDULE OF SHERIFF'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2022

Actuarial Valuation Date	Employer Portion of the Net Pension Liability/ (Asset)	Employer Proportionate Share of the Net Pension Liability/ (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability/ (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/21	1.45%	\$(717,353)	\$10,531,802	(6.811)%	101.039%
06/30/20	1.79%	\$12,389,521	13,209,915	93.790%	84.729%
06/30/19	.156%	\$737,594	1,090,647	67.629%	88.909%
06/30/18	.155%	\$595,203	1,067,577	57.753%	90.411%
06/30/17	.157%	\$681,784	1,090,446	62.523%	88.488%
06/30/16	.147%	\$930,544	1,001,314	92.932%	82.097%
06/30/15	.141%	\$626,540	932,824	67.166%	86.607%
06/30/14	.123%	\$487,243	683,188	71.319%	87.345%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

WINN PARISH SHERIFF
SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2022

Actuarial Valuation Date	Contractually Required Contribution	Contributions in relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
06/30/21	\$1,291,931	\$1,291,563	\$ 368	\$10,531,802	12.25%
06/30/20	1,618,218	1,617,668	(550)	13,209,915	12.25%
06/30/19	133,604	133,480	(124)	1,090,647	12.25%
06/30/18	136,116	136,210	94	1,067,577	12.75%
06/30/17	144,484	144,490	6	1,090,446	13.25%
06/30/16	137,666	137,679	13	1,001,314	13.75%
06/30/15	132,927	132,799	(128)	932,824	14.25%
06/30/14	94,895	94,949	(54)	683,188	13.89%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

WINN PARISH SHERIFF
SCHEDULE OF CHANGES IN THE SHERIFF'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2022

Sheriff's Office:

Total OPEB Liability	<u>2022</u>	<u>2021</u>	<u>2020</u>
Service Cost	\$ 141,865	\$ 137,733	\$ 62,641
Interest Cost	59,873	56,070	66,182
Changes of Benefit Terms	-	-	-
Difference between expected and actual experience	(146,602)	101,008	274,094
Changes of assumptions or other inputs	(570,288)	19,275	2 82,831
Benefit Payments	<u>(86,537)</u>	<u>(81,347)</u>	<u>(77,106)</u>
Net Change	601,689	232,739	608,642
Total OPEB Liability—Beginning	<u>2,700,967</u>	<u>2,468,228</u>	<u>1,859,586</u>
Total OPEB Liability—Ending	<u>\$ 2,099,278</u>	<u>\$ 2,700,967</u>	<u>\$ 2,468,228</u>
Covered Employee Payroll	\$ 1,617,349	\$ 1,287,127	\$ 1,249,638
Total OPEB Liability as a Percentage of Covered Employee Payroll	129.80%	209.84%	197.52%

Prison:

Total OPEB Liability	<u>2022</u>	<u>2021</u>	<u>2020</u>
Service Cost	\$ 1,089,898	\$ 1,058,154	\$ -
Interest Cost	72,807	36,788	-
Changes of Benefit Terms	-	-	-
Difference between expected and actual experience	(500,089)	579,387	1,135,552
Changes of assumptions or other inputs	(2,669,534)	15,862	-
Benefit Payments	<u>-</u>	<u>-</u>	<u>-</u>
Net Change	(2,006,918)	1,690,191	1,135,552
Total OPEB Liability—Beginning	<u>\$ 2,825,743</u>	<u>\$ 1,135,552</u>	<u>\$ -</u>
Total OPEB Liability—Ending	<u>\$ 818,825</u>	<u>\$ 2,825,743</u>	<u>\$ 1,135,552</u>
Covered Employee Payroll	\$ 7,965,838	\$11,544,321	\$11,208,079
Total OPEB Liability as a Percentage of Covered Employee Payroll	10.28%	24.48%	10.13%

Notes to Schedule:

Changes in Benefit Terms:	None	None	None
Changes of Assumptions:			
Discount Rate	3.54%	2.16%	2.21%
Mortality	RP-2014	RP-2014	RP-2014
Trend	Variable	Variable	Variable

(Continued)

WINN PARISH SHERIFF
SCHEDULE OF CHANGES IN THE SHERIFF'S
TOTAL OPEB LIABILITY AND RELATED RATIOS (continued)
FOR THE YEAR ENDED JUNE 30, 2022

Sheriff's Office:

Total OPEB Liability	2019	2018
Service Cost	\$ 65,171	\$ 63,273
Interest Cost	65,405	66,362
Changes of Benefit Terms	-	-
Difference between expected and actual experience	62,358	(50,240)
Changes of assumptions or other inputs	86,619	-
Benefit Payments	<u>(77,452)</u>	<u>(73,414)</u>
Net Change	202,101	5,981
Total OPEB Liability—Beginning	1,657,485	1,651,504
Total OPEB Liability—Ending	\$1,859,586	\$1,657,485
Covered Employee Payroll	\$1,019,375	\$ 989,684
Total OPEB Liability as a Percentage of Covered Employee Payroll	182.42%	167.48%

Notes to Schedule:

Changes in Benefit Terms:	None	None
Changes of Assumptions:		
Discount Rate	3.50%	3.87%
Mortality	RP-2000	RP-2000
Trend	5.5%	5.5%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Concluded

OTHER
SUPPLEMENTARY INFORMATION

WINN PARISH SHERIFF
STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND UNSETTLED DEPOSITS
FIDUCIARY FUNDS - AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Civil</u>	<u>Cash Bond</u>	<u>Tax Collector</u>	<u>Inmate</u>	<u>DC Inmate</u>	<u>Totals</u>
Unsettled Balances						
07/01/21	\$ 9,198	\$ 61,027	\$ 127,579	\$ 3,132	\$ 66,458	\$ 267,394
Additions:						
Deposits:						
Ad Valorem Taxes			6,718,623			6,718,623
State Revenue Sharing			278,962			278,962
Sheriff Sales	36,460					36,460
Garnishments	177,036					177,036
Parish Licenses			132,032			132,032
Fines & Costs		344,861				344,861
Commissary Receipts				-	278,137	278,137
Other	31,483	8,528	24,569			64,580
Totals	<u>244,979</u>	<u>353,389</u>	<u>7,154,186</u>	<u>-</u>	<u>278,137</u>	<u>8,030,691</u>
Deductions:						
Deposits Settled to:						
Louisiana Dept of Ag & Forestry			30,695			30,695
North LA Crime Lab		25,993				25,993
Winn Parish:						
Police Jury		39,601	1,713,522			1,753,123
School Board			2,254,280			2,254,280
Sheriff General Fund	61,729	59,366	1,771,595		72,774	1,965,464
Sheriff DARE Fund		2,258				2,258
Clerk of Court	20,712	39,566	2,835			63,113
Assessor			426,749			426,749
Fire Protect Dist No. 3			738,726			738,726
Pension Funds			193,967			193,967
Eighth Judicial District:						
District Attorney		32,489				32,489
District Court		76,286				76,286
Indigent Defender Board		38,223				38,223
Attorneys, Litigants, Appraisers, Etc.						
Appraisers, Etc.	9,686					9,686
Other Sheriffs	709					709
Garnishments	149,121					149,121
Inmate Settlements					22,474	22,474
Other Settlements	3,022	50,791	13,974	1,102	192,891	261,780
Totals	<u>244,979</u>	<u>364,573</u>	<u>7,146,343</u>	<u>1,102</u>	<u>288,139</u>	<u>8,045,136</u>
Unsettled Balances						
06/30/22	<u>\$ 9,198</u>	<u>\$ 49,843</u>	<u>\$ 135,422</u>	<u>\$ 2,030</u>	<u>\$ 56,456</u>	<u>\$ 252,949</u>

See Independent Auditor's Report.

STATE OF LOUISIANA
PARISH OF WINN

AFFIDAVIT

Cranford Jordan, Sheriff of Winn Parish

BEFORE ME, the undersigned authority, personally came and appeared.

Cranford Jordan, Sheriff of Winn Parish. State of Louisiana, who after
Being duly sworn, deposed and said;

The following information is true and correct as stated in the June 30, 2022 Financial Report:

NOTE 16—EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at year-end was \$125,917, which does not include taxes paid under protest. The amount of taxes collect by the taxing authority was:

Winn Parish School Board	\$	2,195,079
Winn Parish Police Jury		1,498,797
Winn Parish Sheriff		1,657,492
Winn Parish Assessor		404,752
Winn Parish Fire District		738,709
Louisiana Tax Commission		6,648
Louisiana Forestry Commission		30,694
Pension Funds		<u>186,452</u>
Total	\$	<u>6,718,623</u>

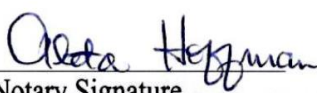
All assessed taxes after change orders approved by the LA Tax Commission were deemed collectible as of June 30, 2022.

NOTE 17—TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency fund at June 30, 2022, include \$9,505 of taxes paid under protest. These monies are cash equivalents of \$5,280 and investments of \$4,225 and include interest earned as certificates of deposit and are held pending resolution of the protest. They are accounted for in the Tax Collector Agency Fund.


Cranford Jordan,
Sheriff of Winn Parish

SWORN to and subscribed before me, Notary, this 30 day of November 2022
in my office in Winnfield, Louisiana


Notary Signature



ALETA HOFFMAN
Notary Public
Notary ID No. 156893
Winn Parish, Louisiana

WINN PARISH SHERIFF
SCHEDULE OF COMPENSATION FOR AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2022

In accordance with Act 706 of the 2014 Legislative Session as amended by Act 462 of 2015 Legislative Session the following Schedule of Compensation, Reimbursements, Benefits and Other Payment to the Political Subdivision Head or Chief Executive Officers is presented.

The Chief Executive Officer is Sheriff Cranford Jordan. The payments the Sheriff as required to be disclosed per the Acts for the fiscal year ended June 30, 2022 are as follows:

Gross Salary	\$	166,387
Expense Allowance		16,639
Retirement Contributions (employer)		22,421
Retirement Contributions (employee paid by employer)		18,760
Health Insurance		13,557
Conferences and Seminars-Registration		385
Conferences and Seminars-Travel Lodging		1,858
Conferences and Seminars- Travel Other		834
Conferences and Seminars-Meals		650
Phone (OEP)		340

See Independent Auditor's Report.

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	WINN PARISH SHERIFF	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	3129	
Date that reporting period ended (mm/dd/yyyy)	6/30/2022	
	First Six Month Period Ended 12/31/21	Second Six Month Period Ended 6/30/22
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	55,829	35,463
Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or advance deposits</i>)	82,753	125,766
Bond Fees	38,346	44,725
Asset Forfeiture/Sale		
Pre-Trial Diversion Program Fees		
Criminal Court Costs/Fees	65,534	81,620
Criminal Fines - Contempt		
Criminal Fines - Other	49,847	74,162
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	-	-
Other (<i>do not include collections that fit into more specific categories above</i>)	-	-
Subtotal Collections	236,480	326,273
Less: Disbursements To Governments & Nonprofits:		
Winn Parish Clerk of Court-Garnishments	5,257	8,131
8th Judicial Court Probation Services-Criminal Court Costs/Fees	723	250
8th Judicial District Court -Fines	30,082	30,009
8th Judicial Expense Fund-Criminal Court Costs/Fees	10,005	11,585
8th Judicial Judge-Bond Fees	8,882	7,313
WPPJ-Criminal Court Fund-Fines	8,687	25,504
WPPJ-Criminal Court Fund-Criminal Court Costs/Fees	61	46
Cenla Louisiana Juvenile Detention-Criminal Court Costs/Fees	1,627	2,032
Winn Parish Clerk of Court-Criminal Court Costs/Fees	17,625	21,941
District Attorney for the 8th Judicial District-Fines	6,121	8,765
District Attorney for the 8th Judicial District-Bond Fees	9,533	8,033
District Attorney for the 8th Judicial District-Criminal Court Costs/Fees	30	7
Winn Parish DARE-Criminal Court Costs/Fees	1,200	1,058
DHH-TH/SCI TF-Criminal Court Costs/Fees	890	945
LA Dept. of Public Safety-Criminal Court Costs/Fees	675	300
Winn Parish Indigent Defender Board-Bond Fees	8,882	7,312
Winn Parish Indigent Defender Board-Criminal Court Costs/Fees	9,711	12,318
Louisiana Supreme Court/Judicial College-Criminal Court Costs/Fees	122	140
LA Commission on Law Enforcement-Criminal Court Costs/Fees	1,114	1,490
North LA Criminalistics Lab-Criminal Court Costs/Fees	12,386	13,607
State of Louisiana/CMIS-Criminal Court Costs/Fees	647	809
Louisiana Dept. of Wildlife and Fisheries-Criminal Court Costs/Fees		
Winn Parish Police Jury-Criminal Court Costs/Fees	295	340
Winn Parish Police Jury Officer Witness Fee-Criminal Court Costs/Fees	2,070	2,598

(Continued)

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session (continued)

Identifying Information		
Entity Name	WINN PARISH SHERIFF	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	3129	
Date that reporting period ended (mm/dd/yyyy)	6/30/2022	
	First Six Month Period Ended 12/31/21	Second Six Month Period Ended 6/30/22
Cash Basis Presentation		
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	18,921	23,352
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	8,784	10,838
Self-Disbursed Cash Bond Fund Fees	9,000	3,484
Self-Disbursed Civil Fees	17,580	13,902
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	437	1,119
Bond Fee Refunds	10,529	5,446
Restitution Payments to Individuals (additional detail is not required)		
Other Disbursements to Individuals/Vendors	54,970	94,151
Subtotal Disbursements/Retainage	256,846	316,825
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	35,463	44,911
Ending Balance of "Partial Payments" Collected but not Disbursed <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above. (includes bonds)</i>	11,900	10,400

See Independent Auditor's Report.

Concluded

COMPLIANCE AND OTHER MATTERS

Shanna Jones, CPA

795 Big Creek Rd
Winnfield, LA 71483
792-8544

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

Cranford Jordan, Sheriff
of Winn Parish
P.O. Box 950
Winnfield, Louisiana

I have audited the financial statements of the governmental activities, the major fund, the aggregate remaining fund information of Winn Parish Sheriff as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued my report thereon dated November 30, 2022. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the U.S. and the *Louisiana Governmental Audit Guide*.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, I do not express an opinion on the effectiveness of the Sheriff's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Sheriff's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Winn Parish Sheriff's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. This report is intended for the information and use of the Louisiana Legislative Auditor, management of the Winn Parish Sheriff and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana R.S. 24:513 this report is a matter of public record and its distribution is not limited.



Shanna Jones, CPA
Winnfield, Louisiana
November 30, 2022

(Concluded)

WINN PARISH SHERIFF
SCHEDULE OF AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022

A. SUMMARY OF AUDIT RESULTS

1. The Independent Auditor's Report expresses an unmodified opinion on the financial statements of the Winn Parish Sheriff.
2. There were no material weaknesses identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the Winn Parish Sheriff were disclosed during the audit.

B. FINANCIAL STATEMENTS AUDIT

None.

C. PRIOR YEAR FINANCIAL STATEMENT AUDIT

None.

STATEWIDE AGREED-UPON PROCEDURES

Shanna Jones, CPA

795 Big Creek Rd
Winnfield, LA 71483
792-8544

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING LOUISIANA LEGISLATIVE AUDITOR'S STATEWIDE AGREED-UPON PROCEDURES

Cranford Jordan, Sheriff
of Winn Parish
and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. Winn Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

Winn Parish Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

WRITTEN POLICIES AND PROCEDURES

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving.
 - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked 3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

In examining written procedures noted the following exceptions. No written policy noted for disaster recovery, however, entity appears to be doing the enumerated procedures. No annual sexual harassment report noted for period audited however was presented for subsequent period. Majority of selected employees' sexual harassment training certificates presented were for subsequent/current period.

BOARD OR FINANCE COMMITTEE, if applicable

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 Sheriff is not required to have meetings.
 - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

Although no required meetings, noted documentation showing periodic budget to actual comparisons for the General Fund.

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

N/A.

BANK RECONCILIATIONS

- 3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

Bank reconciliations appear to have been prepared within timeframe allotted.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

No exception noted.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exception noted.

COLLECTIONS (excluding EFTs)

- 4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Management provided listing and representation.

- 5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Management stated two clerks do not share drawer when accepting collections.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

Written procedures suggest those collecting cash also prepare deposits; however per inquiry, tax fund manager deposits clerks' collections to bank and brings fund managers deposit slips and support.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

No exception noted.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

No exception noted.

- 6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.

Bonding invoice notates Sheriff's office.

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

Items initiated by Sheriff's office appear sequentially prenumbered. Items collected and remitted to Sheriff appear to have alternative supporting documentation.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exception noted.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

No exception noted.

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exceptions noted.

- e) Trace the actual deposit per the bank statement to the general ledger.

No exception noted.

NON-PAYROLL DISBURSEMENTS

(excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Obtained listing and representation letter.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Policy states employee must have approval from sheriff and obtain purchase order number for invoice before placing order/making the purchase.

- b) At least two employees are involved in processing and approving payments to vendors.

Invoice, initialed by sheriff as approval, given to general fund manager for payment. For other funds payment prepared based on invoice and check signed by sheriff noting approval.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

It does not appear that the person responsible for processing payments is prohibited from adding vendors. However, supporting invoice was noted for each payment.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Sheriff has signing authority and does not record purchases. However, in the general fund, the manager also has signing authority. Again, supporting documentation was noted for purchases. Fund managers mail.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.

No exception noted other than no proof of receiving other than approving payment.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Noted Sheriff's approval.

CREDIT CARDS/DEBIT CARDS/FUEL CARDS/P-CARDS

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who

maintained possession of the cards. Obtain management's representation that the listing is complete.

Obtained listing and representation letter.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.)]

No exceptions noted.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

No finance charges and/or late fees appear to have been assessed on the related statements, except on one where it appears there were two purchases from the same vendor for the same amount and one was omitted from payment in the month selected causing a \$10 late fee and \$36 interest charge.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Original receipts provided, while not all have formal business purpose documented, can ascertain useable for governmental purposes. For meal charges, appear to have documentation of group participating.

TRAVEL AND EXPENSE REIMBURSEMENT (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

Obtained management's representation and listing.

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Rates agree to State of Louisiana travel rates.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Employees selected were reimbursed per diem, except for lodging at actual cost with original receipt attached.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

No exceptions noted.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Documentation of expenses appear reviewed and approved by someone other than person receiving reimbursement.

CONTRACTS

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Obtained management representation and listing only contract noted was for public works (repair) below threshold.

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law or Louisiana Procurement Code (e.g., solicited quotes or bids, advertised), if required by law.

N/A.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

N/A.

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

N/A.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

PAYROLL AND PERSONNEL

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Obtained listing and representation.

Appear to comply with pay rates approved by sheriff.

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

No exception noted.

b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

No exception noted.

c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Noted written documentation of entity's general fund manager maintaining written leave records in QuickBooks.

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

Obtained listing and representation. Noted termination payments appear to be in accordance with written payroll leave policy and approved.

19. Obtain management's representation that employer and employee portions of of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and associated forms have been filed, by required deadlines.

Obtained management's representation.

ETHICS

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:

a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

No exception noted.

b) Observe that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exception noted.

DEBT SERVICE

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

Obtained management's representation.

No issuances noted.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Obtained management's representation.

None outstanding noted.

FRAUD NOTICE

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Obtained management's representation that no misappropriations of public funds or assets noted.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exception noted.

INFORMATION TECHNOLOGY DISASTER RECOVER/BUSINESS CONTINUITY

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- c) Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current

and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

I performed the procedures and discussed the results with management.

SEXUAL HARASSMENT

26. Using the 5 randomly selected employees/officials from procedure #15 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

No exception noted.

27. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

No exception noted.

28. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

Management provided me with copy of report, but it was not dated before February nor during fiscal year being audited. As LA RS 42:344 states the first reports are due February 2020, this appears to be noncompliance; however, as this is not material to the financial statements it will not be reported as a finding.

I was engaged by the Winn Parish Sheriff to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Winn Parish Sheriff and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to the agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Shanna Jones

Shanna Jones, CPA
Winnfield, Louisiana
November 30, 2022

Winn Parish Sheriff
P.O. Box 950
Winnfield, LA 71483

November 30, 2022

Shanna Jones, CPA
795 Big Creek Rd
Winnfield, LA 71483

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period July 1, 2021 through June 30, 2022, we confirm to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas.

Yes No
2. For the fiscal period July 1, 2021 through June 30, 2022, the C/C areas were administered in accordance with the best practice criteria presented in the SAUPs.

Yes No
3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

Yes No
4. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.

Yes No
5. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.


Yes No
6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between June 30, 2022, and November 30, 2022.

Yes No

7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.
- Yes No
8. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.
- Yes No
9. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.
- Yes No
10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.
- Yes No
11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.
- Yes No
12. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards, that we provided to you is complete.
- Yes No
13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.
- Yes No
14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.
- Yes No
15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.
- Yes No

16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.
Yes No
17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.
Yes No
18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.
Yes No
19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.
Yes No
20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.
Yes No
21. We are not aware of any material misstatements in the C/C areas identified in the SAUPs.
Yes No
22. We have responded fully to all inquiries made by you during the engagement.
Yes No
23. We have disclosed to you all known events that have occurred subsequent to June 30, 2022, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.
Yes No

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

Signature  Date 11/30/22

Title Sheriff