

ACADIA PARISH SHERIFF

Crowley, Louisiana

Financial Report

Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

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The Honorable K. P. Gibson
Acadia Parish Sheriff
Crowley, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Acadia Parish Sheriff (hereinafter "Sheriff"), as of and for the year ended June 30, 2023, 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 our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 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

Our 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 our 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 and *Government Auditing Standards* 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*, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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. We 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. We 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. We conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

We are 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 we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, schedule of changes in net OPEB liability and related ratios, schedule of employer's share of net pension liability, and schedule of employer pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Sheriff has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The comparative statements and the justice system funding schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 basic 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. In our opinion, the comparative statements and the justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The prior year comparative information on the comparative statements has been derived from the Sheriff's 2022 financial statements, which were 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 basic 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, in our opinion, were fairly presented in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the comparative detailed budget comparisons and the affidavit but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023 on our consideration of the Sheriff's internal control over financial reporting and on our 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 our 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 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 Sheriff's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 15, 2023

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ACADIA PARISH SHERIFF
Crowley, Louisiana

Statement of Net Position
June 30, 2023

	Governmental Activities
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 1,788,256
Investments	15,897,765
Receivables	1,282,270
Prepaid expenses	377,056
Deposits	362,481
Total current assets	19,707,828
Noncurrent assets:	
Depreciable capital assets, net	2,443,628
Land and construction in progress	1,508,164
Total noncurrent assets	3,951,792
TOTAL ASSETS	23,659,620
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	3,956,368
Deferred outflows related to OPEB	2,569,016
Total deferred outflows of resources	6,525,384
LIABILITIES	
Current liabilities:	
Accounts, salaries, and other payables	541,397
Noncurrent liabilities:	
Compensated absences	134,334
Postemployment benefit obligation	11,048,602
Net pension liability	5,367,681
Total noncurrent liabilities	16,550,617
TOTAL LIABILITIES	17,092,014
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	352,054
Deferred inflows related to OPEB	1,492,506
Total deferred inflows of resources	1,844,560
NET POSITION	
Net investment in capital assets	3,951,792
Unrestricted	7,296,638
TOTAL NET POSITION	\$ 11,248,430

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Statement of Activities
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Public safety:					
Police	<u>\$ 11,577,236</u>	<u>\$ 1,155,965</u>	<u>\$ 866,802</u>	<u>\$ 308,088</u>	<u>\$ (9,246,381)</u>
Taxes:					
Property, levied for general purposes					3,448,565
Sales taxes authorized for general purposes					5,262,751
State sources:					
Commissions					313,894
Revenue sharing					325,198
Interest and investment earnings					560,442
Non-employer pension contributions					284,120
Loss on disposal of assets					(36,457)
Miscellaneous					<u>450,197</u>
Total general revenues					<u>10,608,710</u>
Change in net position					1,362,329
Net position - July 1, 2022					<u>9,886,101</u>
Net position - June 30, 2023					<u>\$ 11,248,430</u>

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

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUNDS DESCRIPTION

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Balance Sheet - Governmental Fund
June 30, 2023

	<u>General Fund</u>
ASSETS	
Cash and interest-bearing deposits	\$ 1,788,256
Investments	15,897,765
Receivables	1,282,270
Prepaid expenditures	377,056
Deposits	<u>362,481</u>
Total assets	<u>\$ 19,707,828</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 140,383
Accrued liabilities	121,400
Retainage payable	61,349
Estimated medical payments	<u>100,563</u>
Total liabilities	<u>423,695</u>
Fund balances:	
Nonspendable	739,537
Assigned for disaster relief	2,000,000
Unassigned	<u>16,544,596</u>
Total fund balances	<u>19,284,133</u>
Total liabilities and fund balances	<u>\$ 19,707,828</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2023

Total fund balances for governmental fund at June 30, 2023		\$ 19,284,133
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Capital assets, net		3,951,792
The deferred outflows of resources are not a use of current resources, and, therefore, are not reported in the fund financial statements.		
The deferred outflows of resources are related to the following:		
Net pension liability	\$ 3,956,368	
Net OPEB obligation	<u>2,569,016</u>	6,525,384
Long-term liabilities are not payable from current resources and therefore, are not reported in the governmental funds.		
Insurance claims payable	(117,702)	
Compensated absences	(134,334)	
Postemployment benefit obligation	(11,048,602)	
Net pension liability	<u>(5,367,681)</u>	(16,668,319)
The deferred inflows of resources are not available resources and, therefore, are not reported in the fund financial statements.		
The deferred inflows of resources are related to the following:		
Net pension liability	(352,054)	
Net OPEB Obligation	<u>(1,492,506)</u>	<u>(1,844,560)</u>
Net position at June 30, 2023		<u>\$ 11,248,430</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Fund
For the Year Ended June 30, 2023

	<u>General Fund</u>
Revenues:	
Ad valorem taxes	\$ 3,448,565
Sales tax	5,262,751
Intergovernmental revenues -	
Federal grants	316,660
State grants	308,088
State revenue sharing	325,198
State supplemental pay	550,142
Fees, charges and commissions for services -	
Civil and criminal fees	353,027
Court attendance	13,974
Feeding, keeping, and transporting prisoners	567,516
Other fees, charges, and commissions	222,149
Interest income	560,442
Sale of equipment	6,499
Miscellaneous	763,390
Total revenues	<u>12,698,401</u>
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	6,466,216
Operating services	1,955,170
Operations and maintenance	1,993,448
Intergovernmental expenses	107,502
Travel and other charges	45,074
Capital outlay	1,104,908
Total expenditures	<u>11,672,318</u>
Net change in fund balance	1,026,083
Fund balance, beginning	<u>18,258,050</u>
Fund balance, ending	<u>\$ 19,284,133</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2023

Total net changes in fund balances for the year ended June 30, 2023 per statement of revenues, expenditures, and changes in fund balances	\$ 1,026,083
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	\$1,104,908
Loss on disposal of assets	(42,956)
Depreciation expense for the year ended June 30, 2023	<u>(779,385)</u> 282,567
Compensated absences at June 30, 2023 not requiring the use of current economic resources and, therefore, are not recorded as a fund expenditure.	(36,866)
Group health insurance claims not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure.	419,513
Postemployment benefit obligation at June 30, 2023 not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure.	(226,870)
Pension benefit at June 30, 2023 not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure.	(386,218)
Non-employer pension contributions to the Sheriffs' Pension and Relief Fund	<u>284,120</u>
Total change in net position for the year ended June 30, 2023 per statement of activities	<u>\$ 1,362,329</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Statement of Fiduciary Net Position
For the Year Ended June 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 346,551
Due from other governments	<u>57,331</u>
Total assets	<u>\$ 403,882</u>
LIABILITIES	
Due to other taxing bodies	<u>\$ 258,601</u>
NET POSITION	
Restricted for individuals and other governments	<u>\$ 145,281</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2023

	Custodial Funds
ADDITIONS	
Sheriff's sales	\$ 1,276,070
Bonds, fines, and costs	825,335
Garnishments	390,724
Inmates	188,934
Asset forfeiture	31,057
Taxes and fees paid to tax collector	35,162,677
Interest	53,343
Total additions	37,928,140
DEDUCTIONS	
Taxes, fees, etc. distributed to taxing bodies and others	\$ 36,087,796
Settled deposits	1,919,593
Total deductions	38,007,389
Net decrease in fiduciary net position	(79,249)
Net position - beginning	224,530
Net position - ending	\$ 145,281

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to Basic Financial Statements

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, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

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

The accounting and reporting policies of the Acadia Parish Sheriff (Sheriff) conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, *Audits of State and Local Governmental Units*.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council (government) as required by Louisiana law, the Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with professional standards.

The statement of activities presents a comparison between direct expenses and program revenues for the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirement 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 Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff's functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. 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 or its total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

The General Fund of the Sheriff is considered to be a major fund. The funds of the Sheriff are described below:

Governmental Funds –

General Fund – This fund is the primary operating fund of the Sheriff and it accounts for the operations of the Sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and internal policy.

Fiduciary Funds -

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category are custodial funds. The custodial funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Sheriff's own programs. Fiduciary funds are presented on an economic measurement focus and the full accrual basis of accounting. The Sheriff's custodial funds are as follows:

Tax Collector Fund - Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Bond Fund - To account for the collection of cash bonds and payment of these collections to eligible recipients in accordance with applicable laws.

Inmate Fund - To account for the receipts and disbursements made to the individual prison inmate accounts.

Civil Fund - To account for funds held in connection with civil suits, sheriff's sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Evidence Fund - To account for funds seized during arrest for which final resolution of distribution has not been determined.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

The amounts reflected in the governmental fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Sheriff's operations.

The amounts reflected in the governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

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

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Sales taxes are considered as "measurable" when in the hands of the sales tax collector and are recognized as revenue at that time.

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

D. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market.

E. Investments

Under state law, the Sheriff may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Sheriff may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. In accordance with GASB Codification Section 150, investments meeting the criteria specified in the Statement are stated at fair value, which is quoted market prices.

F. Capital Assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). 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 \$2,500 or more for capitalizing capital assets.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Asset Class	Estimated Useful Lives
Buildings	40 years
Equipment	5-20 years
Vehicles	5 years

G. Compensated Absences

Employees of the Sheriff's office earn from five to twenty days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year it is earned. A maximum of forty hours of vacation leave may be carried forward to the next year. Unused vacation leave is paid upon termination of employment. Employees earn one day of sick leave for each month worked with a maximum of ten days of sick leave earned per year. Unused sick leave may be carried forward each year; however, it is not compensable upon termination of employment.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

At June 30, 2023, employees have accumulated and vested \$134,334 of benefits. This amount is included in noncurrent liabilities in the statement of net position.

H. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. At June 30, 2023, the Sheriff's deferred outflows of resources and deferred inflows of resources are attributable to pension plans and other post-employment benefit obligations.

I. Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the 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.
- c. Unrestricted net position – All other net position that do not meet the definition of “net investment in capital assets” or “restricted.”

In the fund financial statements, governmental fund equity is classified as fund balance. As such, fund balance of the governmental fund is classified as follows:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Sheriff’s adopted policy, only the Sheriff may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Sheriff considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Sheriff considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, unless the Sheriff has provided otherwise in its commitment or assignment actions.

J. 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.

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 2023, the Sheriff has cash and interest-bearing deposits (book balances) as follows:

	Government-wide Statement of Net Position	Statement of Fiduciary Funds	Total
Noninterest-bearing deposits	\$ 406,005	\$ 172,328	\$ 578,333
Interest-bearing deposits	<u>1,382,251</u>	<u>174,223</u>	<u>1,556,474</u>
Total	<u>\$ 1,788,256</u>	<u>\$ 346,551</u>	<u>\$ 2,134,807</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Custodial credit risk is the risk that in the event of a bank failure of a depository financial institution, the Government's deposits may not be recovered or the collateral securities that are in the possession of the outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the Sheriff or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at June 30, 2023, are secured as follows:

Bank balances	<u>\$ 2,488,941</u>
Federal deposit insurance	312,602
Pledged securities	<u>2,176,339</u>
Total	<u>\$ 2,488,941</u>

Deposits in the amount of \$2,176,339 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities pledging institution's trust department or agent, but not in the Sheriff's name. The Sheriff does not have a policy for custodial credit risk.

(3) Investments

The Sheriff participates in Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. 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 LSA-R.S. 33:2955.

LAMP is an investment pool that, to the extent practical, invest in a manner consistent with GASB Statement No.79. The following facts are relevant for investment pools:

- Credit risk: LAMP has a fund rating of AAAM issued by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: LAMP's pooled investments are excluded from the 5 percent disclosure requirements.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

- Interest rate risk: 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 WAM for LAMP's total investments is 56 days as of June 30, 2023.

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. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

At June 30, 2023, the Sheriff had investments in LAMP in the amount of \$15,897,765.

(4) 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 property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Acadia Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions. Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2023, law enforcement taxes were levied at the rate of 7.74 mills on property with net assessed valuations (after homestead exemption) totaling \$448,052,549. Total law enforcement taxes levied during 2023 were \$3,467,940.

(5) Receivables and Due from Other Governmental Agencies

Receivables and amounts due from other governmental agencies at June 30, 2023 consist of the following:

	Governmental Activities	Fiduciary Funds
	<u> </u>	<u> </u>
Sales taxes	\$ 931,307	\$ -
Due from other governmental agencies	283,392	57,331
Other	67,571	-
Total	<u>\$ 1,282,270</u>	<u>\$ 57,331</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

(6) Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance <u>7/1/2022</u>	Additions	Deletions	Balance <u>6/30/2023</u>
Capital assets not being depreciated				
Land	\$ 35,000	\$ -	\$ -	\$ 35,000
Construction in progress	886,914	685,042	98,792	1,473,164
Depreciable assets:				
Buildings	1,418,014	190,784	-	1,608,798
Vehicles	2,926,197	181,314	44,340	3,063,171
Furniture	3,870	-	-	3,870
Equipment	<u>1,863,630</u>	<u>146,560</u>	<u>153,398</u>	<u>1,856,792</u>
Totals	<u>7,133,625</u>	<u>1,203,700</u>	<u>296,530</u>	<u>8,040,795</u>
Less: accumulated depreciation				
Buildings	1,087,025	41,335	-	1,128,360
Vehicles	1,543,662	429,038	44,340	1,928,360
Furniture	2,673	553	-	3,226
Equipment	<u>831,040</u>	<u>308,459</u>	<u>110,442</u>	<u>1,029,057</u>
Total accumulated depreciation	<u>3,464,400</u>	<u>779,385</u>	<u>154,782</u>	<u>4,089,003</u>
Capital assets, net	<u>\$3,669,225</u>	<u>\$ 424,315</u>	<u>\$ 141,748</u>	<u>\$3,951,792</u>

Depreciation expense in the amount of \$779,385 was charged to public safety.

(7) Deposits

Deposits consists of downpayments on law enforcement vehicles and related equipment that were received subsequent to June 30, 2023.

(8) Accounts, Salaries, and Other Payables

Accounts, salaries, and other payables at June 30, 2023 consist of the following:

Accounts payable	\$ 261,783
Estimated medical payments	218,265
Retainage payable	<u>61,349</u>
Total	<u>\$ 541,397</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

(9) Post Retirement Health Care and Life Insurance Benefits

Plan Description – The Acadia Parish Sheriff’s Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Acadia Parish Sheriff’s OPEB Plan (the OPEB Plan) is a single employer defined benefit OPEB plan administered by the Louisiana Sheriff’s Association Office of Group Benefits. The plan does not issue a publicly available financial report. LRS 42:8201-883 assigns the authority to establish and amend benefit provisions of the plan.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75 to pay related benefits. Benefits Provided – Medical and dental benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. The retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 12 years of service; or, 30 years of service at any age. Employees first eligible for the retirement system on and after January 1, 2012 are eligible for retirement (D.R.O.P. entry) as follows: age 62 and 12 years of service; or, age 60 and 20 years of service; or age 55 and 30 years of service. Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree only (not for dependents) for members retiring on or before December 31, 2014 who are age 55 with at least 15 years of service or with 30 years of service at any age. For retirees retiring on and after January 1, 2015, the employer pays 50% of the medical coverage for those who are age 55 with at least 20 years of service and 100% for those with 30 years of service and with 20 years of continuous service with Acadia Parish Sheriff’s Office.

Life insurance is continued to retirees and is based on a blended rate for active employees and retirees. The employer pays 100% of the cost of the retirees’ life insurance after retirement. There is an age-related reduction formula after retirement (reducing to 50% of pre-retirement coverage at age 70 and the 35% at age 75). The employer cost is based on the blended active/retired rate and there is thus an additional implied subsidy.

Employees covered by benefit terms – At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	53
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>103</u>
Total	<u>156</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Total OPEB Liability

The Sheriff's total OPEB liability of \$11,048,602 was measured as of June 30, 2023, the end of the fiscal year.

Actuarial assumptions and other inputs – The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases, including inflation	3.0%
Prior discount rate	3.54%
Discount rate	3.65%
Healthcare cost trends annually, until year 2032, then 4.5%	5.5%

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2023, the end of the applicable measurement period.

The SOA RP-2014 Table without projection has been used.

The actuarial assumptions used in the June 30, 2023 valuation was based on the results of ongoing evaluations from July 1, 2009 to June 30, 2023.

Changes in Total OPEB Liability

Balance at June 30, 2022	<u>\$ 10,509,091</u>
Changes for the year:	
Service cost	32,066
Interest	372,589
Differences between expected and actual experience	806,195
Changes in assumptions	(149,270)
Benefit payments and net transfers	<u>(522,069)</u>
Net changes	<u>539,511</u>
Balance at June 30, 2023	<u>\$ 11,048,602</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability to the Sheriff, as well as what the Sheriff’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	1.0% Decrease 2.65%	Current Discount Rate 3.65%	1.0% Increase 4.65%
Total OPEB liability	<u>\$ 12,689,486</u>	<u>\$ 11,048,602</u>	<u>\$ 9,731,746</u>

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 1-percentage-point lower (4.50%) or 1-percentage point higher (6.50%) than the current healthcare trend rates:

	1.0% Decrease 4.50%	Current Trend 5.50%	1.0% Increase 6.50%
Total OPEB liability	<u>\$ 10,001,888</u>	<u>\$ 11,048,602</u>	<u>\$ 12,329,673</u>

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

For the year ended June 30, 2023, the Sheriff recognized OPEB expense of \$748,939. At June 30, 2023, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,341,367	\$ 41,987
Change of assumptions	<u>1,227,649</u>	<u>1,450,519</u>
Total	<u>\$ 2,569,016</u>	<u>\$ 1,492,506</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Year Ended June 30.	
2024	\$ 344,285
2025	344,285
2026	344,285
2027	(234,522)
2028	21,398
Thereafter	<u>256,779</u>
Total	<u>\$ 1,076,510</u>

(10) Pension Plan

The Sheriff participates in two cost-sharing defined benefit plans, each administered by separate public employee retirement systems. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. These plans are not closed to new entrants. Substantially all Sheriff employees participate in one of the following retirement systems:

Plan Descriptions

Louisiana Sheriffs' Pension and Relief Fund provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:2171.

State of Louisiana – Municipal Police Employees' Retirement System (MPERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:2211 and 11:2220.

The systems' financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Interest income is recognized when earned. Ad valorem taxes and revenue sharing monies are recognized in the year collected by the tax collector.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

	<u>Louisiana Sheriff's Pension and Relief Fund</u>	<u>MPERS</u>
Final average salary	Highest 36 months or 60 months ²	Highest 36 months or 60 months ²
Years of service required and/or age eligible for benefits	12 years age 55 ⁶ 12 years age 62 ^{3,6} 30 years age 55 ⁷ 20 years age 50 ^{3,7}	25 years of any age ^{1,4} 20 years age 55 ^{1,2,3} 12 years age 55 ^{1,4} 20 years any age ^{1,5} 30 years any age ^{2,5} 25 years age 55 ^{2,5} 10 years age 60 ^{2,5}
Benefit percent per years of service	3.33%	2.50 - 3.33% ⁹

¹ Membership commencing prior to January 1, 2013

² Membership commencing January 1, 2013

³ With actuarially reduced benefits

⁴ Under hazardous duty sub plan commencing January 1, 2013

⁵ Under non hazardous duty sub plan commencing January 1, 2013

⁶ Membership commencing prior to December 31, 2011

⁷ Membership commencing January 1, 2012

Contributions:

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization for the unfunded accrued liability. Employer contributions are adopted by the Legislature annually. Contributions of employees, employers, and non-employer contributing entities effective for the year ended June 30, 2023 for the defined benefit plans in which the Sheriff is a participating employer were as follows:

<u>Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Non-employer Contributing Entities</u>
Sheriff Pension and Relief	10.25%	11.50%	\$ 270,964
MPERS	10.00%	31.25%	13,156

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Net Pension Liability

The Sheriff's net pension liability at June 30, 2023 is comprised of its proportionate share of the net pension liability relating to each of the cost-sharing plans in which the Sheriff is a participating employer. The Sheriff's net pension liability for each plan was measured as of the plan's measurement date (June 30, 2022 for both plans) 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 proportionate share of the net pension liability for each of the plans in which it participates was based on the Sheriff's required contributions in proportion to total required contributions for all employers.

As of the most recent measurement date, the Sheriffs' proportion for each plan and the change in proportion from the prior measurement date were as follows:

Plan	Proportionate Share of Net Pension Liability	Proportionate Share (%) of Net Pension Liability	Increase/(Decrease) from Prior Measurement Date
Sheriffs' Pension and Relief	\$ 4,763,155	0.586028%	(0.006651%)
MPERS	<u>604,526</u>	0.059141%	0.000811%
Total	<u>\$ 5,367,681</u>		

Since the measurement date of the net pension liability was June 30, 2022, the net pension liability is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, and fiduciary net position that was used in the measurement of the Sheriffs' net pension liability is available in the separately issued plan financial reports for those fiscal years. The financial report for each plan may be accessed on their website as follows:

MPERS
Sheriffs' Pension and Relief Fund

<http://lampers.org/>
<https://www.lpsrf.com/>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Actuarial Assumptions

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for each of the defined benefit plans in which the Sheriff is a participating employer:

	<u>Sheriffs' Pension and Relief Fund</u>	<u>MPERS</u>
Date of experience study on which significant assumptions are based	7/1/2014 - 6/30/2019	7/1/2014 - 6/30/2019
Actuarial cost method	Entry age normal	Entry age normal
Expected remaining service lives	5	4
Inflation Rate	2.50%	2.50%
Projected salary increases	5.00%	4.70% - 12.30%
Projected benefit changes including COLAs	None	None
Source of mortality assumptions	(1)	(2)

(1) Pub-2010 Public Retirement Plans Mortality Table multiplied by 120% for males and 115% for females each with full generational projection using the appropriate MP2019 scale.

(2) Pub-2010 Public Retirement Plans Mortality Table multiplied by 115% for males and 125% for females each with full generational projection using the appropriate MP2019 scale.

Cost of Living Adjustments

Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems (Sheriffs' Pension and Relief Fund and MPERS), to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Long-term Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building block method 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 rate of return by the target asset allocation percentage and adding expected inflation and an adjustment for the effect of rebalancing/diversification.

The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following tables:

Asset Class	Sheriffs' Pension and Relief Fund		MPERS	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Equity Securities	62%	4.1%	55.5%	3.60%
Fixed Income	25%	1.23%	30.5%	0.85%
Alternative Investments	13%	0.85%	14%	0.95%
Total	<u>100%</u>	<u>6.18%</u>	<u>100%</u>	<u>5.40%</u>
Inflation		<u>2.25%</u>		<u>2.66%</u>
Expected Arithmetic Nominal Return		<u>8.43%</u>		<u>8.06%</u>

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net positions was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for the Sheriff's Pension and Relief Fund and MPERS was 6.85% and 6.75% respectively, for the year ended June 30, 2023.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended June 30, 2023, the Sheriff recognized a total pension expense of \$1,045,365.

	Deferred Outflows of Resources	
	Sheriffs' Pension and Relief	MPERS
Difference between expected and actual experience	\$ 219,110	\$ 2,982
Change of assumptions	711,469	20,853
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	2,197,603	145,202
Contributions subsequent to the measurement date	599,833	59,316
Total	\$ 3,728,015	\$ 228,353

	Deferred Inflows of Resources	
	Sheriffs' Pension and Relief	MPERS
Difference between expected and actual experience	\$ 236,663	\$ 4,927
Change of assumptions proportionate share of contributions	-	4,496
	105,968	-
Total	\$ 342,631	\$ 9,423

Deferred outflows of resources of \$659,149 resulting from the employer contributions subsequent to the measurement date will be recognized as pension expense during the year ending June 30, 2023.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Year Ended June 30,	Sheriffs' Pension and Relief Fund	MPERS	Total
2024	\$ 704,792	\$ 53,696	\$ 758,488
2025	661,953	40,885	702,838
2026	308,681	8,423	317,104
2027	1,110,125	56,610	1,166,735
Total	\$ 2,785,551	\$ 159,614	\$ 2,945,165

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

The following presents the Sheriff's proportionate shares of the net pension liabilities of the plans, calculated using their respective discount rates, as well as what the Sheriff's proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan	Current Discount Rate	Net Pension Liability		
		1.0% Decrease	Current Discount Rate	1.0% Increase
Sheriffs' Pension and Relief Fund	6.85%	\$ 8,434,494	\$ 4,763,155	\$ 1,701,900
MPERS	6.75%	846,221	604,526	402,631
Total		<u>\$ 9,280,715</u>	<u>\$ 5,367,681</u>	<u>\$ 2,104,531</u>

Payable to the Pension Plans:

At June 30, 2023, the Sheriff had paid all contractually required contributions to the Louisiana Sheriffs' Pension and Relief Fund and MPERS.

(11) Ex-officio Tax Collector

The amount of taxes collected and uncollected for the current year by taxing authority was as follows:

	Collected	Uncollected
Acadia Parish Law Enforcement	\$ 3,445,905	\$ 22,036
Acadia Parish School Board	14,506,370	78,499
Acadia Parish Police Jury	3,536,244	22,981
Acadia Parish Assessor	1,678,432	10,733
Acadia Parish Gravity Drainage Districts	2,975,430	20,734
Acadia Parish Fire Districts	2,819,909	22,807
Acadia Parish Council on Aging	667,811	4,270
Acadia/St. Landry Hospital District	359,065	1,879
Mermentau River and Harbor District	109,565	236
Acadia Parish Road Districts	1,415,759	9,053
Department of Agriculture & Forestry	6,179	3
Louisiana Tax Commission	68,766	-
Acadia Parish Library	1,892,131	12,100
Total	<u>\$33,481,566</u>	<u>\$ 205,331</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

The amount of cash on hand at year end was \$200,893. The unsettled balances of the Tax Collector Fund at June 30, 2023 consist of the following:

Collection of current and prior year taxes, not settled	\$ 138,793
Due to general fund	49,738
Refunds and redemptions	600
Occupational licences	50
Interest	7,436
Protest taxes	4,276
Total	<u>\$ 200,893</u>

(12) Litigation and Claims

At June 30, 2023, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

(13) Tax Abatement

Louisiana's State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millage in force at that time. The future value to this exempt property could be subject to significant fluctuations from today's value; however, the Sheriff could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. Because these taxes are not assessed, no adjustments have been made to the Sheriff's financial statements to record the exempt amounts. At June 30, 2023, the Sheriff's ad valorem revenues were reduced by \$21,080 as a result of these abatements.

(14) Risk Management

A. Commercial Insurance Coverage

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, group health and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

B. Group Self-Insurance Health Plan

The Sheriff maintains a limited risk management program for group hospitalization insurance. The Sheriff has contracted UMR to act as the third-party administrator for the program. An excess of coverage insurance policy covers individual claims in excess of \$70,000 per year and \$2,011,887 per lifetime.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

The General Fund participates in the program. The claims liability of \$100,563 reported in the General Fund at June 30, 2023 is based on the loss that is probable to have been at the date of the financial statements and the amount of loss that can be reasonably estimated. The total claims liability of \$218,265 for the program includes \$117,702 for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. The Sheriff currently does not discount its claims liabilities. Changes in the claim's liabilities are as follows:

<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Benefit Payments and Claims</u>	<u>Balance at Fiscal Year End</u>
\$ 647,247	\$1,183,692	\$ 1,612,674	\$ 218,265

(15) Compensation, Benefits, and Other Payments to Agency Head

In accordance with Act 706 of the 2014 Regular Legislative Session – LA R.S. 24:513(A)(3), the schedule of compensation, benefits, and other payments to K. P. Gibson, Sheriff, for the year ended June 30, 2023 follows:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 189,811
Benefits - insurance	18,024
Benefits - retirement	59,316
Registration fees	1,700
Conference travel	2,904
Dues	135
Cellular phone	1,020
Other	300
Total	<u>\$273,210</u>

REQUIRED SUPPLEMENTARY INFORMATION

ACADIA PARISH SHERIFF
Crowley, Louisiana
General Fund

Budgetary Comparison Schedule
For the Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 3,245,000	\$ 3,431,853	\$ 3,448,565	\$ 16,712
Sales tax	4,600,000	5,110,099	5,262,751	152,652
Intergovernmental revenues -				
Federal grants	7,687	312,186	316,660	4,474
State grants	324,184	307,890	308,088	198
State revenue sharing	324,981	325,197	325,198	1
State supplemental pay	442,776	547,802	550,142	2,340
Fees, charges and commissions for services -				
Civil and criminal fees	303,635	345,335	353,027	7,692
Court attendance	13,277	12,660	13,974	1,314
Feeding, keeping, and transporting prisoners	577,492	554,309	567,516	13,207
Other fees, charges and commissions	161,952	212,149	222,149	10,000
Interest income	21,170	545,037	560,442	15,405
Sale of equipment	-	6,499	6,499	-
Miscellaneous	413,739	658,144	763,390	105,246
Total revenues	<u>10,435,893</u>	<u>12,369,160</u>	<u>12,698,401</u>	<u>329,241</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	5,816,080	6,574,466	6,466,216	108,250
Operating services	2,486,447	2,007,224	1,955,170	52,054
Operations and maintenance	1,576,413	2,321,742	1,993,448	328,294
Intergovernmental expenses	-	-	107,502	(107,502)
Travel and other charges	46,951	49,567	45,074	4,493
Capital outlay	<u>1,510,000</u>	<u>2,916,160</u>	<u>1,104,908</u>	<u>1,811,252</u>
Total expenditures	<u>11,435,891</u>	<u>13,869,159</u>	<u>11,672,318</u>	<u>2,196,841</u>
Net change in fund balance	(999,998)	(1,499,999)	1,026,083	2,526,082
Fund balance, beginning	<u>18,258,050</u>	<u>18,258,050</u>	<u>18,258,050</u>	<u>-</u>
Fund balance, ending	<u>\$ 17,258,052</u>	<u>\$ 16,758,051</u>	<u>\$ 19,284,133</u>	<u>\$ 2,526,082</u>

See notes to the required supplementary information.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2023

Net OPEB Liability	2023	2022	2021	2020	2019	2018
Service cost	\$ 32,066	\$ 49,106	\$ 46,460	\$ 77,676	\$ 47,350	\$ 47,929
Interest	372,589	274,199	270,987	327,737	321,953	326,412
Differences between expected and actual experience	806,195	18,662	435,153	427,987	378,137	(56,806)
Changes of assumptions	(149,270)	(2,007,850)	94,128	2,474,039	146,959	-
Benefit payments	<u>(522,069)</u>	<u>(494,852)</u>	<u>(415,538)</u>	<u>(393,875)</u>	<u>(439,372)</u>	<u>(416,466)</u>
Net changes	539,511	(2,160,735)	431,190	2,913,564	455,027	(98,931)
Net OPEB liability - beginning	<u>10,509,091</u>	<u>12,669,826</u>	<u>12,238,636</u>	<u>9,325,072</u>	<u>8,870,045</u>	<u>8,968,976</u>
Net OPEB Liability	<u>\$ 11,048,602</u>	<u>\$ 10,509,091</u>	<u>\$ 12,669,826</u>	<u>\$ 12,238,636</u>	<u>\$ 9,325,072</u>	<u>\$ 8,870,045</u>
Covered employee payroll	\$ 4,785,847	\$ 4,646,453	\$ 4,559,666	\$ 4,426,860	\$ 3,857,373	\$ 3,745,022
Net OPEB liability as a percentage of covered-employee payroll	230.86%	226.17%	277.87%	276.46%	241.75%	236.85%

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

See notes to the required supplementary information.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2023*

Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Sheriffs' Pension and Relief Fund					
2023	0.586028%	\$ 4,763,155	\$ 4,347,204	109.6%	83.90%
2022	-0.592679%	(203,702)	4,338,824	-4.7%	101.04%
2021	0.581102%	4,021,896	4,338,824	92.7%	84.73%
2020	0.593422%	2,807,022	4,280,264	65.6%	88.91%
2019	0.514663%	1,973,552	3,690,032	53.5%	90.41%
2018	0.522144%	2,261,026	3,616,627	62.5%	88.49%
2017	0.606361%	3,848,510	4,143,215	92.9%	82.10%
2016	0.624515%	2,783,786	4,127,371	67.4%	86.61%
2015	0.622848%	2,466,481	4,379,087	56.3%	87.35%
MPERS					
2023	0.059141%	\$ 604,526	\$ 182,575	331.1%	7080.00%
2022	0.058330%	310,931	177,956	174.7%	84.09%
2021	0.537010%	496,322	177,956	278.9%	70.95%
2020	0.047393%	430,408	165,869	259.5%	77.01%

* The amounts presented have a measurement date of the previous fiscal year end.

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

See notes to the required supplementary information.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Schedule of Employer Contributions
For the Year Ended June 30, 2023

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
Sheriffs' Pension and Relief Fund					
2023	\$ 599,833	\$ 599,833	\$ -	\$ 5,215,942	11.50%
2022	532,533	532,533	-	4,347,204	12.25%
2021	531,506	531,506	-	4,338,824	12.25%
2020	524,332	524,332	-	4,280,264	12.25%
2019	452,029	452,029	-	3,690,032	12.25%
2018	470,014	470,014	-	3,686,385	12.75%
2017	479,203	479,203	-	3,616,627	13.25%
2016	569,692	569,692	-	4,143,215	13.75%
2015	589,732	589,732	-	4,127,371	14.29%
MPERS					
2023	\$ 59,316	\$ 59,316	\$ -	\$ 189,811	31.25%
2022	54,316	54,316	-	182,575	29.75%
2021	60,060	60,060	-	177,956	33.75%
2020	53,910	53,910	-	165,869	32.50%

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

See notes to the required supplementary information.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. The chief financial officer prepares a proposed budget for the General Fund and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

(2) Pension Plans

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

(3) Other Postemployment Benefits

- a. Changes of Assumptions – The discount rate increased from 3.54% to 3.65% for the year ended June 30, 2023.

OTHER SUPPLEMENTARY INFORMATION

ACADIA PARISH SHERIFF
Crowley, Louisiana

Comparative Statement of Net Position
June 30, 2023 and 2022

	Governmental Activities	
	2023	2022
ASSETS		
Current assets:		
Cash and interest-bearing deposits	\$ 1,788,256	\$ 5,124,656
Investments	15,897,765	12,459,715
Receivables	1,282,270	1,288,766
Prepaid expenses	377,056	63,925
Deposits	362,481	-
Total current assets	19,707,828	18,937,062
Noncurrent assets:		
Depreciable capital assets, net	2,443,628	2,747,311
Land and construction in progress	1,508,164	921,914
Total noncurrent assets	3,951,792	3,669,225
TOTAL ASSETS	23,659,620	22,606,287
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	3,956,368	1,778,744
Deferred outflows related to OPEB	2,569,016	2,481,534
Total deferred outflows of resources	6,525,384	4,260,278
LIABILITIES		
Current liabilities:		
Accounts, salaries, and other payables	541,397	1,216,227
Noncurrent liabilities:		
Compensated absences	134,334	97,468
Postemployment benefit obligation payable	11,048,602	10,509,091
Net pension liability	5,367,681	17,229
Total noncurrent liabilities	16,550,617	10,623,788
TOTAL LIABILITIES	17,092,014	11,840,015
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	352,054	3,422,784
Deferred inflows related to OPEB	1,492,506	1,717,665
Total deferred inflows of resources	1,844,560	5,140,449
NET POSITION		
Net investment in capital assets	3,951,792	3,669,225
Unrestricted	7,296,638	6,216,876
TOTAL NET POSITION	\$ 11,248,430	\$ 9,886,101

ACADIA PARISH SHERIFF
Crowley, Louisiana

General Fund
Comparative Balance Sheet
June 30, 2023 and 2022

	General Fund	
	2023	2022
ASSETS		
Cash and interest-bearing deposits	\$ 1,788,256	\$ 5,124,656
Investments	15,897,765	12,459,715
Receivables	1,282,270	1,288,766
Prepaid expenditures	377,056	63,925
Deposits	362,481	-
Total assets	\$ 19,707,828	\$ 18,937,062
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 140,383	\$ 267,569
Accrued liabilities	121,400	267,375
Retainage payable	61,349	34,036
Estimated medical payments	100,563	110,032
Total liabilities	423,695	679,012
Fund balances:		
Nonspendable for prepaid items	739,537	63,925
Assigned for disaster relief	2,000,000	2,000,000
Unassigned	16,544,596	16,194,125
Total fund balances	19,284,133	18,258,050
Total liabilities and fund balances	\$ 19,707,828	\$ 18,937,062

ACADIA PARISH SHERIFF
Crowley, Louisiana

Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2023

	First Six Month Period Ended <u>12/31/2022</u>	Second Six Month Period Ended <u>6/30/2023</u>
Cash Basis Presentation		
Receipts from:		
Asset Forfeiture/Sale		
15th Judicial District Court - Asset Forfeiture	<u>\$ 10,197</u>	<u>\$ -</u>
Total Receipts	<u>\$ 10,197</u>	<u>\$ -</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2023

	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 6/30/2023
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 122,986	\$ 107,870
Add: Collections		
Civil Fees	802,017	864,779
Bond Fees	150,910	188,090
Asset Forfeiture/Sale	13,897	17,160
Criminal Court Costs/Fees	115,455	178,909
Criminal Fines - other	99,246	131,753
Subtotal Collections	<u>1,181,525</u>	<u>1,380,691</u>
Less: Disbursements to Governments and Nonprofits		
Asset Forfeiture/Sale -		
15th Judicial District Court	13,897	16,739
Bond Fees -		
15th Judicial District Court	35,763	37,362
15th Judicial District Court (Indigent Defender Office Fund)	32,058	32,357
15th Judicial District Court (Judicial Fund)	30,576	30,355
Acadia Parish Clerk of Court	1,482	2,002
Acadian Criminalistics Laboratory Commission	1,482	2,002
Civil Fees -		
Acadia Parish Clerk of Court	31,967	43,019
Beauregard Parish Sheriff	-	46
Caddo Parish Sheriff	-	95
East Baton Rouge Parish Sheriff	141	417
Jefferson Davis Parish Sheriff	30	-
Jefferson Parish Sheriff	30	330
Lafayette Parish Sheriff	165	360
Orleans Parish Sheriff	120	30
Ouachita Parish Sheriff	286	435
Rapides Parish Sheriff	56	43
St. Landry Parish Sheriff	-	130
St. Martin Parish Sheriff	-	88
Vermillion Parish Sheriff	195	74
West Baton Rouge Parish Sheriff	92	-

(continued)

ACADIA PARISH SHERIFF
Crowley, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
Year Ended June 30, 2023

	First Six Month Period Ended <u>12/31/2022</u>	Second Six Month Period Ended <u>6/30/2023</u>
Criminal Court Costs/Fees		
15th Judicial District Court	12,184	16,236
15th Judicial District Court (Indigent Defender Office Fund)	27,351	36,723
15th Judicial District Court (Judicial Fund)	3,044	4,085
Acadia Parish Clerk of Court	16,828	18,771
Acadia Parish Police Jury	18,882	24,955
Acadiana Criminalistics Laboratory Commission	26,892	34,915
Crimestoppers of Acadia Parish	1,214	1,634
Louisiana Commission on Law Enforcement	4,099	4,665
Louisiana Department of Wildlife and Fisheries	70	25
Louisiana Supreme Court (CMIS)	1,822	2,449
Louisiana Supreme Court (Judicial College Fund)	296	403
Louisiana Dept of Health and Hospitals	1,158	1,775
Louisiana State Police	1,260	888
Criminal Fines - Other		
15th Judicial District Court	12,668	15,345
Acadia Parish Police Jury	<u>80,233</u>	<u>97,185</u>
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency -		
Civil Fees (Fixed)	72,971	83,193
Civil Fees (Percentage)	62,347	69,581
Bond Fees (Fixed)	12,597	17,017
Bond Fees (Percentage)	30,576	30,355
Criminal Court Costs/Fees	9,777	13,906
Criminal Fines - Other	<u>12,668</u>	<u>15,595</u>
Less: Disbursements to Individuals/3rd Party Collection or		
Bond Fee Refunds	12,988	18,146
Other Disbursements to Individuals	1,578	3,686
Payments to 3rd Party Collection/Processing Agencies	<u>624,798</u>	<u>651,864</u>
Subtotal Disbursements/Retainage	<u>1,196,641</u>	<u>1,329,281</u>
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 107,870</u>	<u>\$ 159,280</u>

OTHER INFORMATION

ACADIA PARISH SHERIFF
Crowley, Louisiana
General Fund

Budgetary Comparison Schedule -
Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2023
With Comparative Actual Balances for Year Ended June 30, 2022

	2023			Variance with Final Budget Positive (Negative)	2022 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 3,245,000	\$ 3,431,853	\$ 3,448,565	\$ 16,712	\$ 3,253,361
Sales tax	4,600,000	5,110,099	5,262,751	152,652	5,112,834
Intergovernmental revenues -					
Federal grants	7,687	312,186	316,660	4,474	93,262
State grants	324,184	307,890	308,088	198	292,379
State revenue sharing	324,981	325,197	325,198	1	324,981
State supplemental pay	442,776	547,802	550,142	2,340	448,724
Fees, charges and commissions for services -					
Civil and criminal fees	303,635	345,335	353,027	7,692	329,601
Court attendance	13,277	12,660	13,974	1,314	13,872
Feeding, keeping and transporting prisoners	577,492	554,309	567,516	13,207	590,729
Other fees, charges & commissions	161,952	212,149	222,149	10,000	204,534
Interest income	21,170	545,037	560,442	15,405	37,656
Sale of equipment	-	6,499	6,499	-	31,372
Miscellaneous	413,739	658,144	763,390	105,246	666,988
Total revenues	<u>10,435,893</u>	<u>12,369,160</u>	<u>12,698,401</u>	<u>329,241</u>	<u>11,400,293</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	5,816,080	6,574,466	6,466,216	108,250	5,629,137
Operating services	2,486,447	2,007,224	1,955,170	52,054	2,108,628
Operations and maintenance	1,576,413	2,321,742	1,993,448	328,294	1,435,375
Intergovernmental expenses	-	-	107,502	(107,502)	-
Travel and other charges	46,951	49,567	45,074	4,493	78,194
Capital outlay	1,510,000	2,916,160	1,104,908	1,811,252	1,609,812
Total expenditures	<u>11,435,891</u>	<u>13,869,159</u>	<u>11,672,318</u>	<u>2,196,841</u>	<u>10,861,146</u>
Net change in fund balance	<u>(999,998)</u>	<u>(1,499,999)</u>	<u>1,026,083</u>	<u>2,526,082</u>	<u>539,147</u>
Fund balance, beginning	<u>18,258,050</u>	<u>18,258,050</u>	<u>18,258,050</u>	<u>-</u>	<u>17,718,903</u>
Fund balance, ending	<u>\$ 17,258,052</u>	<u>\$ 16,758,051</u>	<u>\$ 19,284,133</u>	<u>\$ 2,526,082</u>	<u>\$ 18,258,050</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
For the Year Ended June 30, 2023
With Comparative Actual Balances for the Year Ended June 30, 2022

	2023			Variance with Final Budget Positive (Negative)	2022 Actual
	Budget		Actual		
	Original	Final			
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 187,139	\$ 189,811	\$ 189,811	\$ -	\$ 182,575
Deputies salaries	4,918,108	5,648,556	5,546,665	101,891	4,780,786
Pension and payroll taxes	710,833	736,099	729,740	6,359	665,776
Total personal services and related benefits	<u>5,816,080</u>	<u>6,574,466</u>	<u>6,466,216</u>	<u>108,250</u>	<u>5,629,137</u>
Operating services:					
Hospitalization insurance	2,179,122	1,682,356	1,631,232	51,124	1,855,001
Auto insurance	121,696	164,026	163,026	1,000	148,360
Other liability insurance	185,629	160,842	160,912	(70)	105,267
Total operating services	<u>2,486,447</u>	<u>2,007,224</u>	<u>1,955,170</u>	<u>52,054</u>	<u>2,108,628</u>
Operations and maintenance:					
Auto fuel and oil	300,000	263,396	266,358	(2,962)	244,183
Auto maintenance	133,966	133,817	123,239	10,578	117,763
Deputy uniforms, supplies, etc.	183,537	272,721	380,544	(107,823)	202,084
Office supplies and expenses	402,227	952,963	632,943	320,020	341,754
Telephone	117,254	120,776	116,845	3,931	109,765
Maintenance contracts and rentals	591	174	185	(11)	493
Prisoner feeding and maintenance	328,758	353,091	367,666	(14,575)	332,141
Professional fees	85,635	84,481	81,481	3,000	68,574
Criminal investigation expense	24,445	140,323	24,187	116,136	18,618
Total operations and maintenance	<u>1,576,413</u>	<u>2,321,742</u>	<u>1,993,448</u>	<u>328,294</u>	<u>1,435,375</u>
Intergovernmental expenses	-	-	107,502	(107,502)	-
Travel and other charges	46,951	49,567	45,074	4,493	78,194
Capital outlay	<u>1,510,000</u>	<u>2,916,160</u>	<u>1,104,908</u>	<u>1,811,252</u>	<u>1,609,812</u>
Total expenditures	<u>\$ 11,435,891</u>	<u>\$ 13,869,159</u>	<u>\$ 11,672,318</u>	<u>\$ 2,196,841</u>	<u>\$ 10,861,146</u>

STATE OF LOUISIANA, PARISH OF ACADIA

AFFIDAVIT

K. P. Gibson, Sheriff of Acadia

BEFORE ME, the undersigned authority, personally came and appeared, K. P. Gibson, the Sheriff of Acadia Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$200,893 is the amount of cash on hand in the tax collector account on June 30, 2023;

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2022, by taxing authority, are true and correct.

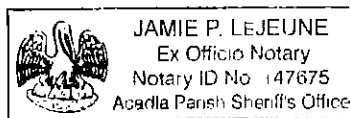
All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.

K.P.G.

Sheriff of Acadia

SWORN to and subscribed before me, Notary, this 6th day of September 2023, in my office in Crowley, Louisiana.

Jamie P. Lejeune (Signature)
Jamie P. Lejeune (Print), # 147675
Notary Public (Commission)



INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Gerald A. Thibodeaux, Jr., CPA*
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Arthur R. Mixon, CPA*
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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 *GOVERNMENT AUDITING STANDARDS*

The Honorable K. P. Gibson
Acadia Parish Sheriff
Crowley, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Acadia Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we 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 entity'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.

Our 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 our 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. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 15, 2023

ACADIA PARISH SHERIFF
Crowley, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
And Management's Corrective Action Plan
Year Ended June 30, 2023

Part I. Current Year Findings and Management's Corrective Action Plan

A. Internal Control Findings –

There are no findings to report under this section.

B. Compliance Findings –

There are no findings to report under this section.

Part II. Prior Year Findings

A. Internal Control Findings –

There are no findings to report under this section.

B. Compliance Findings –

There are no findings to report under this section.

ACADIA PARISH SHERIFF

Crowley, Louisiana

Agreed-Upon Procedures Report

Year Ended June 30, 2023

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable K.P. Gibson, Sheriff
and the Louisiana Legislative Auditor

We 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, 2022 through June 30, 2023. The Acadia Parish Sheriff's (The Sheriff) management is responsible for those C/C areas identified in the SAUPs.

The 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, 2022 through June 30, 2023. 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 Sheriff's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the Sheriff'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, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (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) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- h) **Credit Cards (and debit cards, fuel cards, purchase 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).
- 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) continuing disclosure/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 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) **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Board or Finance Committee

(The following procedures were not applicable to the Sheriff)

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.
 - b) Observe that the minutes reference or include 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.
 - c) 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 reference or include a formal plan to eliminate the negative unassigned fund balance in the General Fund.
 - d) Observe whether the board/finance committee received written updates of the progress of resolving audit findings, according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Bank Reconciliations

3. Obtain a listing of the Sheriff's bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the Sheriff's main operating account. Select the Sheriff's main operating account and randomly selected 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 accounts, and observe that:
 - a) Bank reconciliations included written evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations included written 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
 - 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.

Collections (excluding electronic fund transfers)

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

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected 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.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - 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).
 - e) Trace the actual deposit per the bank statement to the general ledger.

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 was complete. Randomly select 5 locations (or all locations if less than 5).
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, we inquired 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 or making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - 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.
 - 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.
 - e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
10. For each location selected under #8 above, obtain the Sheriff'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 whether by paper or electronic means, the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe that the disbursement documentation includes evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3 above, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was:
 - a) Approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy.
 - b) Approved by the required number of authorized signers per the entity's policy.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.
13. 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 (or electronically approved), by someone other than the authorized card holder.
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
14. Using the monthly statements or combined statements selected under #13 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, describe the nature of the transaction and noted whether management had compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

15. 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:
 - a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - 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 #1g).

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

Contracts

16. 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:
 - a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - 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).
 - c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval).
 - 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.

Payroll and Personnel

17. 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.
18. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #17 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).
 - b) Observe that supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the Sheriff's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
19. 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 or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the Sheriff's policy on termination payments. Agree the hours to the employee or officials' cumulate leave records, agree the pay rates to the employee/officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
20. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Ethics

21. Using the 5 randomly selected employees/officials from procedure #17 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 calendar year as required by R.S. 42:1170.
 - b) Observe whether 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.
22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Debt Service

(The following procedures were not applicable to the Sheriff)

23. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued as required by Article VII Section 8 of the Louisiana Constitution.
24. 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).

Fraud Notice

25. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing was complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the Sheriff reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the Sheriff is domiciled as required by R.S. 24:523.
26. Observe that the Sheriff 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.

Information Technology Disaster Recovery/Business Continuity

27. We performed the following procedures, **verbally discussed the results with management, and reported "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 (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- 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 observed evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- 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.

We performed the procedure and discussed the results with management.

28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19 above and:

- a) Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

Prevention of Sexual Harassment

29. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

30. Observe the Sheriff 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).

31. Obtain the Sheriff's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observed 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.

Exceptions:

No exceptions were found as a result of applying the procedures listed above except:

Written Policies and Procedures

- 1. The Sheriff does not have adequate written policies and procedures for receipts and collections, payroll and personnel, ethics, information technology disaster recover/business continuity, and sexual harassment.

Collections

- 2. Of the ten deposits selected, two deposits were not made within one business day of receipt.

Management's Response:

Management concurs with the exceptions noted and is working to address the deficiencies identified.

We were engaged by the Sheriff to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were 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, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 15, 2023