

ASSUMPTION PARISH SHERIFF

Napoleonville, Louisiana

Financial Report

Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

The Honorable Leland J. Falcon
Assumption Parish Sheriff
Napoleonville, 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 Assumption Parish 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 Assumption Parish 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 Opinion

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 Assumption Parish Sheriff and 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 opinion.

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 Assumption Parish Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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 opinion. 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.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Assumption Parish Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Assumption Parish 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 information, the schedule of changes in total OPEB liability and related ratios, the schedule of proportionate share of net pension liability, and the schedule of contributions on pages 43-46 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.

Management has omitted the 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 Assumption Parish Sheriff's basic financial statements. The affidavit of cash on hand and of taxes collected, the schedule of compensation, benefits and other payments to agency head, and the schedule of justice system funding – collecting and disbursing are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 affidavit of cash on hand and of taxes collected and the schedule of compensation, benefits and other payments to agency head are fairly stated in all material respects in relation to the basic financial statements as a whole

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2023, on our consideration of the Assumption Parish 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 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 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 Assumption Parish Sheriff's internal control over financial reporting and compliance.

Darnall, Sikes & Frederick

(A Corporation of Certified Public Accountants)

Morgan City, Louisiana
November 27, 2023

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Statement of Net Position
June 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 645,059
Investments	10,100,984
Receivables, net	12,734
Due from other governmental units	314,277
Prepaid items	98,065
Capital assets:	
Depreciable, net of accumulated depreciation and amortization	<u>1,191,279</u>
Total assets	<u>12,362,398</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to net pension liability	3,373,277
Deferred outflows of resources related to OPEB	<u>1,856,573</u>
Total deferred outflows of resources	<u>5,229,850</u>
 Total assets and deferred outflows of resources	 <u>\$ 17,592,248</u>

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Statement of Net Position
June 30, 2023

	Governmental Activities
LIABILITIES	
Accounts payable	\$ 136,481
Due to others	169,994
Long-term liabilities:	
Portion due or payable within one year:	
Compensated absences	163,862
Equipment installment obligation	7,260
Lease Liability	7,848
Portion due or payable after one year:	
Compensated absences	195,397
Equipment installment obligation	7,260
Lease Liability	15,716
Net other postemployment benefit obligation	4,866,933
Net pension liability	<u>4,372,392</u>
Total liabilities	9,943,143
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to net pension liability	374,915
Deferred inflows of resources related to OPEB	<u>1,732,863</u>
Total deferred inflows of resources	2,107,778
 NET POSITION	
Net position:	
Net investment in capital assets	1,153,195
Unrestricted	<u>4,388,132</u>
Total net position	<u>5,541,327</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 17,592,248</u>

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue And Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Public safety	\$ 9,174,434	\$ 1,689,417	\$ 455,872	\$ (7,029,145)
General Revenues:				
Taxes:				
Property taxes, levied for general purposes				6,701,204
Grants and contributions not restricted to specific programs:				
State sources				563,223
Interest income				378,789
Miscellaneous				79,439
Non-employer pension contributions				<u>248,734</u>
Total general revenues				<u>7,971,389</u>
Change in net position				942,244
Net position - July 1, 2022				<u>4,599,083</u>
Net position - June 30, 2023				<u>\$ 5,541,327</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Balance Sheet – Governmental Fund
June 30, 2023

	<u>General Fund</u>
ASSETS	
Cash and interest-bearing deposits	\$ 645,059
Investments	10,100,984
Receivables:	
Due from other governmental agencies	314,277
Other receivables	12,734
Prepaid items	<u>98,065</u>
Total assets	<u>\$ 11,171,119</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 136,481
Due to others	<u>169,994</u>
Total liabilities	306,475
Fund balance.	
Nonspendable	98,065
Unassigned	<u>10,766,579</u>
Total fund balance	<u>10,864,644</u>
Total liabilities and fund balance	<u>\$ 11,171,119</u>

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

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

Total fund balance for governmental funds at June 30, 2023		\$ 10,864,644
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. Those assets consist of		
Right to use lease - equipment, net of \$14,174 accumulated amortization	22,772	
Vehicles, net of \$1,253,912 accumulated depreciation	649,679	
Equipment, net of \$1,277,577 accumulated depreciation	340,852	
Computers, net of \$650,146 accumulated depreciation	53,860	
Building improvements, net of \$42,408 accumulated depreciation	<u>124,116</u>	1,191,279
Deferred outflows of resources related to net pension liability and OPEB are not available resources and, therefore, are not reported in the funds		
		5,229,850
Liabilities not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences payable	(359,259)	
Equipment installation obligation	(14,520)	
Lease liability	(23,564)	
OPEB obligation payable	(4,866,933)	
Net pension liability	<u>(4,372,392)</u>	(9,636,668)
Deferred inflows of resources related to net pension liability and OPEB are not payable from current expendable resources and, therefore, are not reported in the funds		
		<u>(2,107,778)</u>
Net position at June 30, 2023		<u>\$ 5,541,327</u>

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Statement of Revenues, Expenditures and Changes
in Fund Balance – Governmental Fund
Year Ended June 30, 2023

	General Fund
Revenues:	
Ad valorem taxes	\$ 6,701,204
Intergovernmental revenues -	
Federal grants and reimbursements	46,735
State sources:	
Act 170	63,333
D.A.R.E. grant	29,874
Gaming revenue	314,558
Revenue sharing	185,332
Supplemental pay	379,263
Local grants and reimbursements	347,902
Fees, charges, and commissions for service	1,341,515
Interest income	378,789
Miscellaneous	79,439
Total revenues	9,867,944
Expenditures.	
Current -	
Public safety:	
Personal services and related benefits	5,445,803
Operating services	1,511,713
Operations and maintenance	1,329,577
Travel and other charges	21,752
Debt service:	
Equipment installment - principal	7,260
Capital outlay:	533,609
Total expenditures	8,849,714
Net change in fund balance	1,018,230
Fund balance, beginning	9,846,414
Fund balance, ending	\$ 10,864,644

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

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

Total net change in fund balance for the year ended June 30, 2023 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 1,018,230
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 which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	533,609	
Depreciation expense for the year ended June 30, 2023	(376,073)	
Current year deletions of capital assets, net of accumulated depreciation	<u>(12,683)</u>	144,853
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Prior year compensated absences	346,665	
Current year compensated absences	<u>(359,259)</u>	(12,594)
Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
		7,260
Governmental funds report lease payments as expenditures. However, in the statements of activities, the right to use of the leased asset is amortized over the life of the lease, the repayment reduces long-term liabilities, and an interest expense is incurred		
		(325)
Effects of recording net pension liability and deferred inflows and outflows of resources related to net pension liability:		
Increase in pension expense	(303,157)	
Nonemployer pension contribution revenue	<u>248,734</u>	(54,423)
Effects of recording net OPEB liability and deferred inflows and outflows of resources related to net OPEB liability:		
Increase in OPEB expense		<u>(160,757)</u>
Total change in net position for the year ended June 30, 2023 per Statement of Activities		<u>\$ 942,244</u>

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Statement of Fiduciary Net Position
June 30, 2023

ASSETS

Cash and interest-bearing deposits	\$ 456,421
Investments	<u>1,365,604</u>
Total assets	<u>\$ 1,822,025</u>

LIABILITIES

Due to taxing bodies and others	\$ 1,806,524
Due to inmates	<u>15,501</u>
Total liabilities	<u>\$ 1,822,025</u>

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Assumption Parish Sheriff (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 to various taxing bodies and others.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Sheriff conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513, the Louisiana Governmental Audit Guide. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds and activities 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 police jury as required by Louisiana law, the Sheriff is financially independent.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Basis of Presentation

The accompanying financial statements of the Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America.

Government-Wide Financial Statements

The statements of net position and 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 and liabilities 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 and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

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.

Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

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 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 and deferred outflows of resources, liabilities and 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. The general fund of the Sheriff is considered to be a major fund.

The funds of the Sheriff are described below:

Governmental Fund -

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 according to Sheriff's policy.

Fiduciary Funds -

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff 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 or other regulatory proceeding. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the custodial funds have no measurement focus, but use the accrual basis of accounting. The custodial funds are as follows:

Sheriff's Fund - accounts 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.

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

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inmate Trust Fund - accounts for the receipts and disbursements made to the individual inmate accounts and for the sale of commissary merchandise and supplies.

Garnishment Fund - accounts for the collection of garnishments and payment of these collections to the appropriate recipients in accordance with court orders.

Hazardous Material Fund - accounts for the receipt and distribution of special service charges on the manufacture, use, storage or transport of hazardous materials as enacted by Ordinance 00-19 of the Assumption Parish Police Jury, as amended by Ordinances 01-01 and 02-11.

Measurement Focus Basis of Accounting

The amounts reflected in the general 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 Sheriff operations.

The amounts reflected in the general fund 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.

When both restricted and unrestricted resources are available for use, the Sheriff's policy is to use restricted resources first, then unrestricted resources as needed.

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 January 1. The taxes are generally collected in December, January, and February of the fiscal year.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

Unearned Revenues

Unearned revenues arise when resources are received by the Sheriff before there is a legal claim to the revenue, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for the unearned revenue is removed from the combined balance sheet and the revenue is recognized.

Cash and Interest-bearing Deposits

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits.

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. All of the Sheriff's investments are in LAMP, which are stated at fair value.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Short-Term Interfund Receivables Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables payables.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing assets.

Capital assets are recorded in the statement of net position. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Vehicles	5 Years
Equipment	5-10 Years
Computers	5-10 Years
Building improvements	10-40 Years

Compensated Absences

Employees of the Sheriff earn two weeks of annual leave and five days of sick leave each year. Annual leave must be used in the year it is earned. Additional leave of absence, without pay, may be granted at the discretion of the Sheriff.

In lieu of payment for certain hours worked, employees of the Sheriff may elect to receive comp-time. Comp-time may be used for paid time off from work or left to accumulate, up to a maximum of 240 or 480 hours per employee, depending upon service responsibilities. Any unused comp-time at the time of retirement, or separation from employment, is paid to the employee.

In prior years, compensated absences have typically been liquidated by the Sheriff's general fund.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equity Classifications

Government-wide financial statements

Equity is classified as net position and displayed in three components:

1. 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, certificates of indebtedness, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted - consists of net position with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
3. Unrestricted - all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Fund financial statements

Fund balance for the Sheriff's governmental fund (the General Fund) is displayed in the following classification depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

1. Nonspendable - amounts that cannot be spent either because they are in nonspendable form (such as inventories and prepaid amounts) or because they are legally or contractually required to be maintained intact.
2. 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.
3. Committed - amounts that can be used only for specific purposes determined by a formal action of the government's highest level of decision-making authority.
4. Assigned - amounts the government intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed.
5. Unassigned - amounts that are available for any purpose: these amounts can be reported only in the Sheriff's General Fund.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

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.

Net Other Postemployment Benefit Obligations

The Sheriff applies the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This pronouncement requires the Sheriff to calculate and recognize a net *other postemployment benefit* (OPEB) obligation at June 30, 2023. See Note 10 for further details.

Pensions

The Sheriff applies the provisions of GASB Statement No. 68 "*Accounting and Financial Reporting for Pensions*". This pronouncement requires the Sheriff to calculate and recognize a net pension liability at June 30, 2023. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund and additions to/deductions from the Sheriffs' Pension and Relief Fund fiduciary net position have been determined on the same basis as they are reported by the Sheriffs' Pension and Relief Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See Note 8 for further details.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Sheriff reported deferred outflows of resources related to pensions and Other Postemployment Benefit (OPEB).

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The Sheriff reported deferred inflows of resources related to pensions and OPEB.

See Note 8 and Note 10 for additional information related to deferred outflows of resources and deferred inflows of resources related to pensions and OPEB.

Leases

The Sheriff applies the provisions of GASB Statement No. 87, Leases. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. See Note 13 for further details.

Subsequent Event

The Sheriff has evaluated subsequent events through November 27, 2023, the date the financial statements were available to be issued.

NOTE 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 the United States bonds, notes or bills as well as certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

The carrying value of the Sheriff's cash and interest-bearing deposits with financial institutions at June 30, 2023 totaled \$1,101,480; \$456,421 is included in the Sheriff's fiduciary funds. The bank balance was \$1,163,031. Federal deposit insurance covered \$250,000 of the deposits while the remaining deposits were covered by collateral held by the pledging bank's agent in the Sheriff's name in the amount of \$931,292. Cash and interest-bearing deposits are stated at cost, which approximates market. Under state law these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

Louisiana R.S. 39.1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 3 INVESTMENTS

Investments held at June 30, 2023 consist of \$11,466,588 in the Louisiana Asset Management Pool (LAMP); \$1,365,604 is included in the Sheriff's fiduciary funds. 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 Louisiana R.S. 33:2955.

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments

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

Credit risk – LAMP is rated AAAM 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 with the securities that make up the pool; therefore, no disclosure is required.

Concentration of credit risk – Pooled investments are excluded from the 5 percent disclosure requirement.

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

Foreign currency risk – Not applicable.

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

A portion of the Sheriff's deposits in LAMP, \$72,661, is restricted for use pending adjudication of and an authorization from the district court system.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 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 each year. Taxes are levied by the parish government in June or July and are actually billed to taxpayers by the Sheriff in November. 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 Assumption Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for 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 applicable to the Sheriff's General Fund, were levied at the rate of 33.31 mills on property with net assessed valuations totaling \$205,160,979.

Total law enforcement taxes levied during the fiscal year ended June 30, 2023 were \$8,119,436.

NOTE 5 RECEIVABLES AND DUE FROM OTHER GOVERNMENTAL UNITS

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

	Receivables	Due from Other Governments
Governmental activities:		
Fees, charges and commissions for services	\$ 9,352	\$ 101,904
State grants and commissions	-	43,998
Local grants and reimbursements	-	166,395
Federal grants and reimbursements	-	-
Miscellaneous receivables	3,382	1,980
Total	\$ 12,734	\$ 314,277

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ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 6 CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2023 are as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Governmental activities:				
Capital assets being depreciated and amortized:				
Right to use lease - equipment	\$ 34,219	\$ 3,341	\$ (614)	\$ 36,946
Vehicles	1,600,829	395,663	(92,901)	1,903,591
Equipment	1,548,738	119,867	(50,176)	1,618,429
Computers	732,718	18,079	(46,791)	704,006
Building improvements	<u>166,524</u>	<u>-</u>	<u>-</u>	<u>166,524</u>
Total capital assets being depreciated and amortized	4,083,028	536,950	(190,482)	4,429,496
Less: accumulated depreciation and amortization				
Right to use lease - equipment	7,335	7,453	(614)	14,174
Vehicles	1,144,342	193,039	(83,469)	1,253,912
Equipment	1,168,408	157,109	(47,940)	1,277,577
Computers	674,141	21,781	(45,776)	650,146
Building improvements	<u>38,264</u>	<u>4,144</u>	<u>-</u>	<u>42,408</u>
Total accumulated depreciation and amortization	<u>3,032,490</u>	<u>383,526</u>	<u>(177,799)</u>	<u>3,238,217</u>
Total assets being depreciated and amortized, net	<u>\$ 1,050,538</u>	<u>\$ 153,424</u>	<u>\$ (12,683)</u>	<u>\$ 1,191,279</u>

Depreciation expense of \$376,073 and amortization expense of \$7,453 for the year ended June 30, 2023 was charged to the public safety function.

NOTE 7 ACCOUNTS, SALARIES, AND OTHER PAYABLES

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

	Governmental Activities	Fiduciary Funds	Total
Accounts payable	\$ 136,481	\$ -	\$ 136,481
Due to inmates	-	15,501	15,501
Due to other governmental units	-	1,806,524	1,806,524
Evidence seizures	<u>169,994</u>	<u>-</u>	<u>169,994</u>
Total	<u>\$ 306,475</u>	<u>\$ 1,822,025</u>	<u>\$ 2,128,500</u>

As discussed in Note 15, amounts due to other governmental units in the Fiduciary Funds include \$1,365,604 from taxes paid under protest and are held pending resolution of those protests.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 8 PENSION PLAN

Plan Description

The Sheriffs' Pension and Relief Fund (Fund) is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of sheriffs' offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the Sheriff's Pension and Relief Fund's office. The Sheriff's Pension and Relief Fund, State of Louisiana, is the administrator of the Fund and is governed by a board of trustees.

Benefits Provided

For members who become eligible for membership on or before December 31, 2011: Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one-third percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

For members whose first employment making them eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-two, members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service the accrual rate is three and one-third percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

For members whose first employment making them eligible for membership in the system began on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest thirty-six consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the thirty-six month period shall not exceed 125% of the preceding twelve-month period.

For members whose first employment making them eligible for membership in the system began after June 30, 2006 and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty month period shall not exceed 125% of the preceding twelve-month period.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 8 PENSION PLAN (CONTINUED)

For members whose first employment making them eligible for membership in the system began on or after July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty month period shall not exceed 115% of the preceding twelve-month period.

Members are eligible to receive disability benefits if they have at least ten years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following: for a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

The Fund does provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement.

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a back deferred retirement option plan (Back-DROP). The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement the member's maximum monthly retirement benefit

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 8 PENSION PLAN (CONTINUED)

is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Cost of living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Contributions

Contribution requirements for all employers are actuarially determined each year in accordance with state statute. For the year ended June 30, 2022, the actual employer contribution rate was 12.25% with an additional 0% allocated from the Funding Deposit Account. The Sheriff's statutorily required composite contribution rate for the year ended June 30, 2023 was 11.50% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Employee contributions are based on the employee's annual covered salary and are established by the board of trustees. For the year ended June 30, 2023, the employee contribution rate was 10.25%. Contributions to the pension plan from the Sheriff were \$484,405 for the year ended June 30, 2023.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2023.

Pension Liabilities (Assets), Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the Sheriff reported a liability of \$4,372,392 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the Sheriff's proportion was 0.537951%, which was an increase of 0.001773% from its proportion measured as of June 30, 2021.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 8 PENSION PLAN (CONTINUED)

For the year ended June 30, 2023, the Sheriff recognized pension expense of \$787,562. The Sheriff recognized revenue of \$248,734 as its proportionate share of non-employer contributions for the year ended June 30, 2023.

At June 30, 2023, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 201,135	\$ 217,247
Changes of assumptions	653,101	-
Net difference between projected and actual earnings on pension plan investments	1,892,970	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	141,666	157,668
Employer contributions subsequent to the measurement date	<u>484,405</u>	<u>-</u>
	<u>\$ 3,373,277</u>	<u>\$ 374,915</u>

Sheriff contributions subsequent to the measurement date in the amount of \$484,405 reported as deferred outflows of resources related to pensions will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30,

2023	\$ 587,110
2024	609,200
2025	292,385
2026	<u>1,025,262</u>
	<u>\$ 2,513,957</u>

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 8 PENSION PLAN (CONTINUED)

Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	Sheriffs' Pension and Relief Fund
Valuation date	June 30, 2022
Actuarial cost method	Individual Entry Age Normal Method
Actuarial assumptions:	
Investment rate of return	6.85%, net of investment expense
Projected salary increases	5.00% (2.50% inflation, 2.50% merit)
Mortality rates	Pub-2010 (Public Retirement Plans Mortality Table) for Safety Below-Median Employees multiplied by 120% for males and 115% for female for active members, each with full generational projection using the appropriate MP2019 scale. Pub-2010 for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale. Pub-2010 for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.
Expected remaining service lives	5 years
Cost of living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 8 PENSION PLAN (CONTINUED)

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2022 are as follows:

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62.0%	6.61%	4.10%
Fixed Income	25.0%	4.92%	1.23%
Alternative Investments	<u>13.0%</u>	6.54%	<u>0.85%</u>
Total	<u>100.0%</u>		6.18%
Inflation			<u>2.25%</u>
Expected Arithmetic Nominal Return			<u>8.43%</u>

Discount Rate

The discount rate used to measure the total pension liability was 6.85%, which was a decrease of 0.05% from the discount rate used to measure the total pension liability at June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially required rates approved by Public Employees' Retirement Systems' Actuarial Committee taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 8 PENSION PLAN (CONTINUED)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Sheriff calculated using the discount rate of 6.85%, as well as what the Sheriff's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Discount Rate	Net Pension Liability
1% decrease	5.85%	\$ 7,742,539
Current discount rate	6.85%	\$ 4,372,392
1% increase	7.85%	\$ 1,562,278

Plan Fiduciary Net Position

The Sheriff's Pension and Relief Fund has issued a stand-alone financial report for the year ended June 30, 2022. Access to the report can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov.

NOTE 9 DEFERRED COMPENSATION PLAN

The Sheriff offers its employees participation in the Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397. The Sheriff's contribution to the Plan for the year ended June 30, 2023 was \$115,784.

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Benefits Provided

Medical-dental and life insurance benefits are provided to employees upon actual retirement. The employer pays a portion of the medical coverage for the retiree and their dependents. Employees are covered by the Louisiana Sheriffs' Pension and Relief Fund, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; or, age 55 and 12 years of service. However, twenty years of service is required to be eligible for employer-paid OPEB benefits. Effective for retirement on and after July 1, 2016, the employer pays varying percentages of the medical dental and life premiums as follows: less than 20 years, zero; at least 20 years but less than 25, 50%; at least 25 years but less than 30, 75%; and, more than 30 years, 100%.

Life insurance coverage is continued to retirees by election and based on a blended rate for active employees and retirees. The employer pays for a percentage of the first \$10,000 of retiree life insurance, based on the service schedule in the section above entitled "Plan Terms", and the retiree pays for any elected excess life insurance over \$10,000. However, both are based on the blended rate and there is thus an implied subsidy.

Plan Membership

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	17
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>77</u>
Total	<u>94</u>

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

The Sheriff's total OPEB liability of \$4,866,933 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2021.

For the year ended June 30, 2023, the Sheriff recognized OPEB expense of \$281,425. At June 30, 2023, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 787,170	\$ 619,939
Changes in assumptions	1,069,403	1,112,924
Total	\$ 1,856,573	\$ 1,732,863

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

Years ending June 30:

2024	6,362
2025	6,362
2026	6,362
2027	6,362
2028	6,362
Thereafter	91,900

Actuarial Assumptions and Discount Rate

The total OPEB liability in the July 1, 2021 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%
Actuarial cost method	Individual Entry Age Normal
Salary increases	3.0% annually
Discount rate	3.65% annually
Healthcare cost trend rates	5.5% annually until year 2032, then 4.5%
Mortality rates	SOA RP-2014 Table

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 actuarial assumptions used in the July 1, 2021 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to July 1, 2022.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Changes in the Total OPEB Liability

Balance at June 30, 2022	\$ 4,575,944
Changes for the year:	
Service cost	111,108
Interest	163,955
Differences between expected and actual experience	229,048
Changes in assumptions	(92,454)
Benefit payments and net transfers	<u>(120,668)</u>
Net changes	<u>290,989</u>
Balance at June 30, 2023	<u>\$ 4,866,933</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

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 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 <u>(2.65%)</u>	Current Discount Rate <u>(3.65%)</u>	1.0% Increase <u>(4.65%)</u>
Total OPEB Liability	\$ 5,904,256	\$ 4,866,933	\$ 4,064,525

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 (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease <u>(4.5%)</u>	Current Trend <u>(5.5%)</u>	1.0% Increase <u>(6.5%)</u>
Total OPEB Liability	\$ 4,155,795	\$ 4,866,933	\$ 5,792,848

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 11 CHANGES IN CUSTODIAL FUND BALANCES

A summary of changes in custodial fund balances due to taxing bodies, others, and due to prisoners follows:

	Balance at July 1, 2022	Additions	Reductions	Balance at June 30, 2023
Sheriff's Fund	\$ 33,233	\$ 126,620	\$ 126,836	\$ 33,017
Tax Collector Fund	1,483,578	22,769,323	22,834,944	1,417,957
Bond Fund	265,501	690,588	612,704	343,385
Inmate Trust Fund	20,730	295,872	301,101	15,501
Garnishment Fund	-	113,531	113,531	-
Hazardous Materials Fund	<u>4,740</u>	<u>78,993</u>	<u>71,568</u>	<u>12,165</u>
Total	<u>\$ 1,807,782</u>	<u>\$ 24,074,927</u>	<u>\$ 24,060,684</u>	<u>\$ 1,822,025</u>

NOTE 12 CHANGES IN GENERAL LONG-TERM LIABILITIES

The following is a summary of the long-term liability transactions during the year:

	Balance at July 1, 2022	Additions	Payments/ Reductions	Balance at June 30, 2023	Due Within One Year
Governmental activities:					
Compensated absences	\$ 346,665	\$ 170,712	\$ 158,118	\$ 359,259	\$ 163,862
Equipment installment obligation	21,780	-	7,260	14,520	7,260
Other postemployment benefits	4,575,944	290,989	-	4,866,933	-
Net pension liability (asset)	<u>(265,703)</u>	<u>4,638,095</u>	<u>-</u>	<u>4,372,392</u>	<u>-</u>
Total	<u>\$ 4,678,686</u>	<u>\$ 5,099,796</u>	<u>\$ 165,378</u>	<u>\$ 9,613,104</u>	<u>\$ 171,122</u>

In December 2020, the Sheriff entered into an installment payment obligation for financing the purchase of 21 Tasers (equipment) for a total of \$36,300. The obligation requires annual installment principal payments of \$7,260 for five years with a final payment date of May 2025. There is no interest payment requirement with the installment purchase. At June 30, 2023, the book value, net of accumulated depreciation, was \$18,150 for the 21 Tasers.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 12 CHANGES IN GENERAL LONG-TERM LIABILITIES (CONTINUED)

The equipment installment obligation payments to maturity are as follows:

Year Ending June 30.	Principal
2024	7,260
2025	7,260
	<u>\$ 14,520</u>

NOTE 13 LEASE OBLIGATIONS

The Sheriff's current lease agreements are summarized as follows:

	Commencement Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance at June 30, 2023
Office equipment	Various	Various	\$ 8,100	3.6% - 4.2%	<u>\$ 36,946</u>	<u>\$ 23,564</u>
Total lease agreements					<u>\$ 36,946</u>	<u>\$ 23,564</u>

A lease agreement with Pitney Bowes for a digital mailing system. The agreement began July 1, 2022 for a term of 2 years and is cancellable, by any party, at any time. The Sheriff will not acquire the equipment at the end of the term.

Lease agreements with De Lage Landen for six printers. The varying agreements began May 17, 2021 through March 14, 2027 for terms of 4 to 5 years and is cancellable, by any party, at any time. The Sheriff will not acquire the equipment at the end of the term.

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30.	Principal	Interest	Total
2024	\$ 7,848	\$ 864	\$ 8,712
2025	7,501	575	8,076
2026	7,774	302	8,076
2027	<u>441</u>	<u>19</u>	<u>460</u>
	<u>\$ 23,564</u>	<u>\$ 1,760</u>	<u>\$ 25,324</u>

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 14 FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned, and or unassigned based primarily on the extent to which the Sheriff is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

	<u>General</u>
Fund balances:	
Nonspendable -	
Prepaid items	\$ 98,065
Unassigned:	<u>10,766,579</u>
Total fund balances	<u>\$ 10,864,644</u>

NOTE 15 TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the custodial funds at June 30, 2023, include \$1,365,604 of taxes paid under protest plus interest earned to date on the investment of these funds, penalties paid on the protest taxes, and overpayments. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Custodial Fund.

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ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 16 AD VALOREM TAXES COLLECTED AND ASSESSED AND UNCOLLECTED

The amount of ad valorem taxes collected and assessed and uncollected for the current year by the taxing authority is as follows:

	Taxes Assessed	Taxes Collected	Amount Uncollected
Assumption Parish Special Law Enforcement	\$6,820,931	\$6,801,742	\$ 19,189
Assumption Parish School Board	8,065,944	8,043,254	22,690
Assumption Parish Assessor	978,809	976,056	2,753
Assumption Parish Parks and Recreation	374,082	373,646	436
Assumption Parish Drainage Districts	136,343	136,343	-
Assumption Parish Council on Aging	921,464	918,872	2,592
Assumption Parish Police Jury	903,989	901,449	2,540
Assumption Parish Consolidated Fire District	1,023,855	1,020,975	2,880
Atchafalaya Levee District	744,044	741,741	2,303
Lafourche Levee District	74,583	74,576	7
Assumption Parish Library	409,533	408,381	1,152
Assumption Parish Light Districts	232,326	232,253	73
Department of Agriculture & Forestry	10,941	10,941	-
Louisiana Tax Commission	14,703	14,703	-
Bayou Lafourche Freshwater	432,059	430,844	1,215
Public Buildings and Governmental Facility	204,765	204,189	576
LA Cooperative Extension Service	204,765	204,189	576
Total	<u>\$ 21,553,136</u>	<u>\$ 21,494,154</u>	<u>\$ 58,982</u>

Uncollected taxes consist of moveable property, assessments for which due process was not effected, or assessments determined to be invalid and not removed from the tax rolls. The Sheriff continues with legal efforts to collect unremitted assessments.

NOTE 17 LITIGATION AND CLAIMS

At June 30, 2023, the Sheriff was involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, the only exposure to the Sheriff would be any costs in defense of the lawsuits with no liability to the Sheriff in excess of insurance coverage. It is the opinion of the Sheriff, after conferring with legal counsel, that the liabilities, if any, which might arise from these lawsuits would not have a material adverse effect on the Sheriff's financial position.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Financial Statements

NOTE 18 RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to auto liability; professional law enforcement liability; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The Sheriff has elected to purchase insurance coverage through the commercial insurance market to cover its exposure to loss. The Sheriff is insured up to policy limits for each of the above risks. There were no significant changes in coverage, retentions, or limits during the year ended June 30, 2023. Settled claims have not exceeded the commercial coverage in any of the previous three years.

NOTE 19 EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The Sheriff's office is located in the annex to the parish courthouse. The cost of maintaining and operating the annex parish courthouse, and Assumption Parish Detention Center, as required by statute, is paid by the Assumption Parish Police Jury. These expenditures are not included in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Budgetary Comparison Schedule – General Fund
Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Ad valorem taxes	\$ 6,425,000	\$ 6,700,150	\$ 6,701,204	\$ 1,054
Intergovernmental revenues -				
Federal grants and reimbursements	44,500	65,610	46,735	(18,875)
State sources -				
Act 170	-	63,273	63,333	60
D.A.R.E. grant	-	-	29,874	29,874
Gaming revenue	290,000	287,785	314,558	26,773
Revenue sharing	189,095	185,332	185,332	-
Supplemental pay	322,680	375,980	379,263	3,283
Local grants and reimbursements	481,750	479,383	347,902	(131,481)
Fees, charges and commissions for services	1,147,200	1,219,035	1,341,515	122,480
Interest income	8,600	370,975	378,789	7,814
Miscellaneous	<u>129,550</u>	<u>133,972</u>	<u>79,439</u>	<u>(54,533)</u>
Total revenues	9,038,375	9,881,495	9,867,944	(13,551)
Expenditures.				
Current -				
Public safety:				
Personal services and related benefits	5,400,405	5,465,110	5,445,803	19,307
Operating services	1,662,475	1,583,503	1,511,713	71,790
Operations and maintenance	1,385,435	1,368,669	1,329,577	39,092
Travel and other charges	19,875	22,460	21,752	708
Debt service:				
Equipment installment - principal	-	7,260	7,260	-
Capital outlay	<u>350,000</u>	<u>580,000</u>	<u>533,609</u>	<u>46,391</u>
Total expenditures	<u>8,818,190</u>	<u>9,027,002</u>	<u>8,849,714</u>	<u>177,288</u>
Net change in fund balance	220,185	854,493	1,018,230	163,737
Fund balance, beginning	<u>9,846,414</u>	<u>9,846,414</u>	<u>9,846,414</u>	<u>-</u>
Fund balance, ending	<u>\$ 10,066,599</u>	<u>\$ 10,700,907</u>	<u>\$ 10,864,644</u>	<u>\$ 163,737</u>

See independent auditor's report and accompanying notes to the required supplementary information.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Schedule of Changes in Total OPEB Liability and Related Ratios
Year Ended June 30, 2023

	2018	2019	2020	2021	2022	2023
Service cost	\$ 84,603	\$ 78,217	\$ 123,353	\$ 107,978	\$ 111,144	\$ 111,108
Interest	142,504	152,447	163,381	111,551	117,824	163,955
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	83,108	357,740	(927,792)	264,716	125,507	229,048
Changes in assumptions	(181,809)	248,961	1,148,222	47,968	(1,063,403)	(92,454)
Benefit payments	<u>(124,273)</u>	<u>(131,108)</u>	<u>(119,945)</u>	<u>(126,542)</u>	<u>(114,377)</u>	<u>(120,668)</u>
Net change in total OPEB liability	4,133	706,257	387,219	405,671	(823,305)	290,989
Total OPEB liability - beginning	<u>3,895,969</u>	<u>3,900,102</u>	<u>4,606,359</u>	<u>4,993,578</u>	<u>5,399,249</u>	<u>4,575,944</u>
Total OPEB liability - ending	<u>\$ 3,900,102</u>	<u>\$ 4,606,359</u>	<u>\$ 4,993,578</u>	<u>\$ 5,399,249</u>	<u>\$ 4,575,944</u>	<u>\$ 4,866,933</u>
Covered-employee payroll	\$ 2,851,934	\$ 2,937,492	\$ 3,204,793	\$ 3,300,937	\$ 3,245,903	\$ 3,343,280
Net OPEB liability as a percentage of covered-employee payroll	136.75%	156.81%	155.82%	163.57%	140.98%	145.57%

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

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Schedule of Proportionate Share of Net Pension Liability
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 Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.677423%	\$ 2,682,599	\$ 4,421,468	60.67%	87.34%
2016	0.686490%	\$ 3,060,041	\$ 4,381,356	69.84%	86.61%
2017	0.646676%	\$ 4,104,385	\$ 4,461,856	91.99%	82.10%
2018	0.471080%	\$ 2,039,905	\$ 3,285,560	62.09%	88.49%
2019	0.474005%	\$ 1,817,643	\$ 3,258,555	55.78%	90.41%
2020	0.535589%	\$ 2,533,459	\$ 3,742,617	67.69%	88.91%
2021	0.515993%	\$ 3,571,267	\$ 3,809,986	93.73%	84.73%
2022	0.536178%	\$ (265,703)	\$ 3,906,254	-6.80%	101.04%
2023	0.537951%	\$ 4,372,392	\$ 3,990,554	109.57%	83.90%

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

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Schedule of Contributions
Year Ended June 30, 2023

Year ended June 30,	Statutorily Required Contribution	Contributions in Relation to Statutorily Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 649,003	\$ 649,003	\$ -	\$ 4,381,356	14.81%
2016	\$ 613,505	\$ 613,505	\$ -	\$ 4,461,856	13.75%
2017	\$ 435,337	\$ 435,337	\$ -	\$ 3,285,560	13.25%
2018	\$ 415,466	\$ 415,466	\$ -	\$ 3,258,555	12.75%
2019	\$ 458,471	\$ 458,471	\$ -	\$ 3,742,617	12.25%
2020	\$ 466,723	\$ 466,723	\$ -	\$ 3,809,986	12.25%
2021	\$ 478,516	\$ 478,516	\$ -	\$ 3,906,254	12.25%
2022	\$ 488,843	\$ 488,843	\$ -	\$ 3,990,554	12.25%
2023	\$ 484,405	\$ 484,405	\$ -	\$ 4,212,215	11.50%

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

See independent auditor's report and accompanying notes to the required supplementary information.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Required Supplementary Information

NOTE 1 BASIS OF ACCOUNTING

The budgetary basis is in accordance with generally accepted accounting principles (GAAP).

NOTE 2 BUDGETARY PRACTICES

Budgetary Information

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

1. The chief civil deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. 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.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally budgeted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

NOTE 3 OTHER POSTEMPLOYMENT BENEFITS

Changes of Benefit Terms – There were no changes of benefit terms for the year ended June 30, 2023.

Changes of Assumptions – The discount rate as of June 30, 2022 was 3.54% and changed to 3.65% as of June 30, 2023.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Notes to the Required Supplementary Information

NOTE 4 PENSION PLAN

Changes of Benefit Terms – There were no changes of benefit terms for the year ended June 30, 2023.

Changes of Assumptions – The discount rate changed from 6.90% to 6.85% and the investment rate of return changed from 7.87% to 6.85% during the June 30, 2022 valuation.

OTHER SUPPLEMENTARY INFORMATION

STATE OF LOUISIANA, PARISH OF ASSUMPTION

AFFIDAVIT

Leland J. Falcon, Sheriff of Assumption Parish

BEFORE ME, the undersigned authority, personally came and appeared, Leland J. Falcon, the sheriff of Assumption Parish, State of Louisiana, who after being duly sworn, deposed and said:

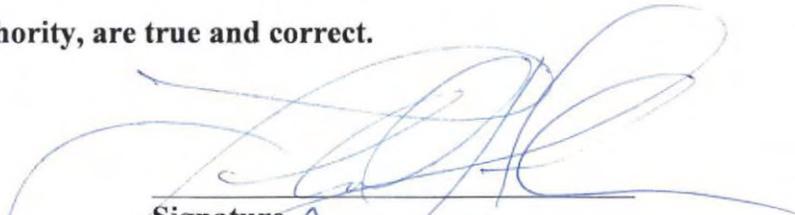
The following information is true and correct:

\$1,417,957.35 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.


Signature
Sheriff of Assumption
(Parish)

SWORN to and subscribed before me, Notary, this 27th day of November 2023, in my office in the Napoleonville, Louisiana.
(City/Town)

 (Signature)
CHRISTY JACOBS (Print), # 146480
Notary Public Christy Jacobs
Ex-Officio Notary Public #146480 (Commission)

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
Year Ended June 30, 2023

Agency Head Name: Leland Falcon, Sheriff

<u>Purpose</u>	<u>Amount</u>
Annual salary	\$ 189,811
Benefits - insurance (health)	15,164
Benefits - insurance (life)	1,418
Benefits - retirement	47,791
Benefits - disability insurance	709
Benefits - deferred compensation match	9,491
Registration fees	385
Conference travel	<u>1,818</u>
Total	<u>\$ 266,587</u>

See independent auditor's report.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Schedule of Justice System Funding – Collecting and Disbursing
As Required by Act 87 of the 2020 Regular Session
Cash Basis Presentation
Year Ended June 30, 2023

	First Six Month Period Ended 12/31 2022	Second Six Month Period Ended 6/30 2023
Beginning Balance of Amounts Collected	\$ 298,734	\$ 306,875
Add. Collections		
Civil Fees (garnishments)	57,565	55,966
Civil Fees (service fees)	26,117	26,287
Bond Fees	278,032	407,233
Asset Forfeiture/ Sale	42,873	30,397
Interest Earnings on Collected Balances	2,129	4,140
Subtotal Collections	<u>406,716</u>	<u>524,023</u>
Less. Disbursements to Governments & Nonprofits		
Assumption Parish Police Jury, Criminal Court - Costs, Fines	66,137	79,517
Assumption Parish Police Jury, Criminal Court - Juror Fees	6,952	7,348
Assumption Parish Police Jury, Criminal Court - Witness Fees	3,140	3,330
Assumption Parish Police Jury, Criminal Court - Act 582	12,640	13,360
Keep Louisiana Beautiful, Criminal Court - Fees	50	75
23rd Judicial District Attorney, Criminal Court - Costs, Fines	39,535	54,557
23rd Judicial District Attorney, Expenses	3,200	3,400
23rd Judicial Indigent Defender Fund, Criminal Court - Costs, Fines	45,811	60,589
Assumption Parish Clerk of Court, Criminal Court - Costs, Fines	19,189	19,262
Assumption Parish Clerk of Court, Civil Fees	10,384	11,606
Assumption Parish Tax Collector, Civil Fees	-	66
Louisiana Commission on Law Enforcement, Criminal Court - Costs, F	5,899	6,609
Louisiana Department of Public Safety, Criminal Court - Costs, Fines	975	625
Louisiana Department of Public Safety, Civil Fees	16	56
Louisiana Supreme Court, Criminal Court - Costs, Fines	242	261
State of Louisiana, Treasurer, Criminal Court - Costs, Fines	1,894	2,002
Louisiana State Treasury Fish and Wildlife, Criminal Court - Costs, Fin	160	12
Louisiana Department of Health, Criminal Court - Costs, Fines	2,455	2,435
Louisiana State Police Crime Laboratory, Criminal Court - Costs, Fines	424	490
Ascension Parish Sheriff, Notice Services	-	212
Lafourche Parish Sheriff, Notice Services	158	4
St. James Parish Sheriff, Notice Services	43	-
St. Mary Parish Sheriff, Notice Services	91	61

See independent auditor's report.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Schedule of Justice System Funding – Collecting and Disbursing
As Required by Act 87 of the 2020 Regular Session
Cash Basis Presentation (Continued)
Year Ended June 30, 2023

	<u>First Six Month Period Ended 12.31.2022</u>	<u>Second Six Month Period Ended 6.30.2023</u>
Less. Amounts Retained by Collecting Agency		
Assumption Parish Sheriff: Collection Fee for Collecting/		
Disbursing/ to Others Based on Percentage of Collection	30,097	31,163
Assumption Parish Sheriff, Bond Fees	41,040	56,417
Less. Disbursements to Individuals/ 3rd Party Collection or Processing Agencies		
Bond Fee Refunds	18,697	30,820
Restitution Payments to Individuals	3,000	155
Payments to 3rd Party Collection/ Processing Agencies/ Attorneys	<u>86,346</u>	<u>70,064</u>
Subtotal Disbursements/ Retainage	<u>398,575</u>	<u>454,496</u>
Total/ Ending Balance of Amounts Collected but not Disbursed/		
Retained (i.e. cash on hand)	<u>\$ 306,875</u>	<u>\$ 376,402</u>

See independent auditor's report.

**INTERNAL CONTROL, COMPLIANCE,
AND
OTHER INFORMATION**



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 Leland J. Falcon
Assumption Parish Sheriff
Napoleonville, 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 the Assumption Parish Sheriff (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 November 27, 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) as a basis for designing 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and responses as item 2023-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from 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 financial statements. 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*.

Assumption Parish Sheriff's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Sheriff's response to the finding identified in our audit is described in the accompanying management's corrective action plan for current year findings. The Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it

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. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document; therefore, its distribution is not limited.

Darnall, Sikes & Frederick

(A Corporation of Certified Public Accountants)

Morgan City, Louisiana
November 27, 2023

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Summary Schedule of Prior Year Findings
Year Ended June 30, 2023

2022-001 Finding: Inadequate Segregation of Accounting Functions

Status: This finding is unresolved. See current year finding 2023-001.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Schedule of Findings and Responses
Year Ended June 30, 2023

Part 1: Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report

Unmodified opinions have been expressed on the financial statements of the Sheriff's governmental activities, the major fund, and the aggregate remaining fund information as of and for the year ended June 30, 2023.

Deficiencies in Internal Control – Financial Reporting

One deficiency in internal control over financial reporting was disclosed during the audit of the financial statements and is shown as item 2023-001 in Part 2. We consider the deficiency to be a material weakness.

Material Noncompliance – Financial Reporting

There were no material instances of noncompliance noted during the audit of the financial statements.

FEDERAL AWARDS

This section is not applicable for the year ended June 30, 2023.

MANAGEMENT LETTER

This section is not applicable for the year ended June 30, 2023.

Part 2: Findings Relating to an Audit in Accordance with *Government Auditing Standards*

The results of our tests disclosed one finding related to the audit of the June 30, 2023 financial statements.

2023-001 Inadequate segregation of accounting functions

Criteria: A strong internal control system requires the segregation of responsibilities between different individuals responsible for separate major areas of the accounting system.

Condition: Due to the small number of accounting personnel, the Sheriff did not have adequate segregation of functions within the accounting system.

Cause: The failure to design and implement policies and procedures necessary to achieve adequate internal control led to this condition.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Schedule of Findings and Responses (Continued)
Year Ended June 30, 2023

2023-001 Inadequate segregation of accounting functions (Continued)

Effect: The likelihood that a material misstatement will not be prevented or detected and corrected on a timely basis is increased. The perpetration of fraudulent activity is easier to achieve under this condition.

Recommendation: An analysis of the benefits that would be obtained by adequately segregating functions within the accounting system and the costs to employ additional individuals to achieve adequate segregation should be performed.

Views of Responsible Officials and Planned Corrective Actions: This information is reported in a separate schedule titled "Management's Corrective Action Plan for Current Year Findings".

Part 3: Findings and Questioned Costs Relating to Federal Programs

At June 30, 2023, the Sheriff did not meet the requirements to have a single audit in accordance with *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; therefore, this section is not applicable.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

Management's Corrective Action Plan for Current Year Findings
Year Ended June 30, 2023

2023-001 Inadequate segregation of accounting functions

Management's Response and Planned Corrective Action: The Assumption Parish Sheriff is aware of the condition and has determined that based upon the size of the operation and the cost-benefit consideration of additional personnel, it is not feasible to achieve complete segregation of duties.

Name and Title of Contact Person: Leland J. Falcon, Sheriff



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Assumption Parish 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 Assumption Parish Sheriff (Entity's) management is responsible for those C/C areas identified in the SAUPs.

The Entity 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 to 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:

1) Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations.
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
Written policies and procedures were obtained and address the functions noted above.
 - ii. ***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.
Written policies and procedures were obtained and address the functions noted above.
 - iii. ***Disbursements***, including processing, reviewing, and approving.
Written policies and procedures were obtained and address the functions noted above.
 - iv. ***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).

Written policies and procedures were obtained and address the functions noted above.

- v. **Payroll/Personnel**, including (1) payroll processing, and (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.
Written policies and procedures were obtained and address the functions noted above.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
Written policies and procedures were obtained and address the functions noted above.
- vii. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
Written policies and procedures were obtained and address the functions noted above.
- viii. **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
Written policies and procedures were obtained and address the functions noted above.
- ix. **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.
Written policies and procedures were obtained and address the functions noted above.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
Written policies and procedures were obtained and address the functions noted above.
- xi. **Information Technology Disaster Recovery/ Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
Written policies and procedures do not address the functions noted above.
- xii. **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.
Written policies and procedures were obtained and address all functions noted above.

2) Board or Finance Committee

These procedures are not applicable to entities managed by a single elected official such as a Sheriff.

- A. 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:

- i. 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.
- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarter budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
- iii. For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

3) Bank Reconciliations

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

Obtained listing of bank accounts from management and management's representation that the listing is complete.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

4) Collections (excluding electronic fund transfers)

- A. 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).

Obtained listing of deposit sites and management's representation that the listing is complete.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures

relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

Obtained listing of collection locations from management and management's representation that the listing is complete.

- i. Employees that are responsible for cash collections do not share cash drawers registers.

No exceptions noted.

- ii. 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.

One employee responsible for collecting cash is also responsible for preparing/making bank deposits.

- iii. 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.

One employee responsible for collecting cash is also responsible for posting collection entries to the general ledger.

- iv. 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

One employee responsible for collecting cash is also responsible for reconciling cash collections to the general ledger.

- C. 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.

No exceptions noted.

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

- i. Observe that receipts are sequentially pre-numbered.

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

5) Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

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

Listing of locations that process payments and management's representation that the listing is complete was obtained

- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

No exceptions noted.

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

No exceptions noted.

- iii. 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.

An employee responsible for processing payments can add/modify vendor files.

- iv. 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.

An employee responsible for mailing checks can process payments.

- v. Only employee officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic transfer (EFT), wire transfer, or some other electronic means.

No exceptions noted.

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

- i. Observe that the disbursement whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity, and

No exceptions noted.

- ii. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B above, as applicable.

Observed that the disbursement documentation included evidence of segregation of duties tested for items tested under #9 with the exceptions of the items noted above at 9c and 9d.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, 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, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/P-Cards

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Listing of active credit cards, bank debit cards, fuel cards, and P-cards, including the card numbers and the names of the persons who maintained possession of the cards, and management's representation that the listing is complete.

- B. 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:

- i. Observe whether 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) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

No exceptions noted.

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

No exceptions noted.

- C. Using the monthly statements or combined statements selected under procedure #6B 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 (e.g., each card should have 10 transactions subject to inspection)¹⁷. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions noted

7) Travel and Travel-Related Expense Reimbursement

- A. 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:

Listing of all travel and travel-related expense reimbursements, and management's representation that the listing is complete was obtained.

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

Not applicable.

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

No exceptions noted.

- iii. 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 Policies and Procedures procedure #1A(vii); and

No exceptions noted.

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

No exceptions noted.

8) Contracts

- A. 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:

Listing of all contracts in effect and management's representation that the listing is complete was obtained.

- i. 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.

Not applicable.

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

No exceptions noted.

- iii. 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, was approval documented.)

Not applicable.

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

No exceptions noted.

9) Payroll and Personnel

- A. Obtain a listing of employees and 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.

Listing of employees and management's representation that the listing is complete was obtained. Authorized salaries/pay rates traced to personnel files without exception.

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

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

No exceptions noted.

- ii. Observe that supervisors approved the attendance and leave of the selected employees/officials.

No exceptions noted.

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

No exceptions noted.

- iv. Observe the rate paid to the employees or officials agree to the authorized salary pay rate found within the personnel file.

No exceptions noted.

- C. Obtain a listing of those employees or 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 entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

No exceptions noted.

- D. 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 associated forms have been filed, by required deadlines.

No exceptions noted.

10) Ethics

- A. Using the 5 randomly selected employees officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year are required by R.S. 42:1170; and.
No exceptions noted.
 - ii. 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.
Not applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.
No exception noted.

11) Debt Service

- A. 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 that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
Not applicable.
- B. 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).
Not applicable.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24.523.
No misappropriations of public funds and assets noted
- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24.523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.
No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

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

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence 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.

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- iii. 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.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Observed that all 5 employees have been removed and disabled from the network without exception.

14) Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343..

No exceptions noted.

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

No exceptions noted.

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

- i. Number and percentage of public servants in the agency who have completed the training requirements;

Observed 86.5% of public servants in the agency have completed training requirements without exception.

- ii. Number of sexual harassment complaints received by the agency;

No sexual harassment complaints were received by the agency.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred:
Not applicable.
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
Not applicable.
- v. Amount of time it took to resolve each complaint.
Not applicable.

We were engaged by the Assumption Parish 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 Assumption Parish 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.

Darnall, Sikes & Frederick
(A Corporation of Certified Public Accountants)

Morgan City, Louisiana
November 27, 2023



Assumption Parish Sheriff's Office

Leland J. Falcon, Sheriff & Ex-Officio Tax Collector

P.O. Box 69

Napoleonville, LA 70390

985-369-7281

Fax: 985-369-1395

www.assumptionsheriff.com



November 27, 2023

Darnall, Sikes, & Frederick
A Corporation of Certified Public Accountants
Morgan City, Louisiana

The following is management's response to the 2022-2023 AUP report submitted for the Assumption Parish Sheriff.

Written Policies and Procedures:

- 1) A. xi. Information Technology Disaster Recovery/Business Continuity—the written policies and procedures do not address this category including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Response: Management plans to review and update the Assumption Parish Sheriff's policies and procedures for the 2023-2024 fiscal year to include the Information Technology Disaster Recovery/Business Continuity policies and procedures.

Collections:

- 4) B. ii. One employee responsible for collecting cash is also responsible for preparing/making bank deposits.

Response: Management is aware of the inadequate segregation of accounting functions and has determined that based upon the size of the operation and the cost-benefit consideration of additional personnel, it is not feasible to achieve complete segregation of duties.

- 4) B. iii. One employee responsible for collecting cash is also responsible for posting collection entries to the general ledger.

Response: Management is aware of the inadequate segregation of accounting functions and has determined that based upon the size of the operation and the cost-benefit consideration of additional personnel, it is not feasible to achieve complete segregation of duties.

- 4) B. iv. One employee responsible for collecting cash is also responsible for reconciling cash collections to the general ledger.

Response: Management is aware of the inadequate segregation of accounting functions and has determined that based upon the size of the operation and the cost-benefit consideration of additional personnel, it is not feasible to achieve complete segregation of duties.

Non-Payroll Disbursements:

- 5) B. iii. An employee responsible for processing payments can add/modify vendor files.

Response: Management is aware of the inadequate segregation of accounting functions and has determined that based upon the size of the operation and the cost-benefit consideration of additional personnel, it is not feasible to achieve complete segregation of duties.

- 5) B. iv. An employee responsible for mailing checks can process payments.

Response: Management is aware of the inadequate segregation of accounting functions and has determined that based upon the size of the operation and the cost-benefit consideration of additional personnel, it is not feasible to achieve complete segregation of duties.

- 5) C. ii. An employee responsible for processing payments is also responsible for adding/modifying vendor files and mailing check payments.

Response: Management is aware of the inadequate segregation of accounting functions and has determined that based upon the size of the operation and the cost-benefit consideration of additional personnel, it is not feasible to achieve complete segregation of duties.