

# **Tangipahoa Parish Sheriff**

## **FINANCIAL REPORT**

**JUNE 30, 2022**

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## **INDEPENDENT AUDITORS' REPORT**

To the Honorable Daniel Edwards  
Tangipahoa Parish Sheriff  
Amite, Louisiana

### **Report on the Audit of the Financial Statements**

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

In 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 Tangipahoa Parish Sheriff, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

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

### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 management's discussion and analysis, the budgetary comparison schedule, schedule of Sheriff's proportionate share of the net pension liability(asset), and the schedule of the Tangipahoa Parish Sheriff's contributions, on pages 4 through 10 and 38 through 40, 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.


#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The non-major governmental funds - combining statements, custodial funds - combining statement of fiduciary net position, custodial funds - combining statement of changes in fiduciary net position, sheriff's sworn statement, schedule of compensation, benefits and payments to agency head, and the justice system funding schedules presented on pages 41 through 50 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 was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards 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 December 2, 2022, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

  
Gonzales, Louisiana  
December 2, 2022

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2022**

This section of Tangipahoa Parish Sheriff's annual financial report presents our discussion and analysis of the Sheriff's financial performance during the fiscal year that ended on June 30, 2022. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information (where available).

**FINANCIAL HIGHLIGHTS**

- The Sheriff's total net position increased \$801,364 over the course of this year's operations.
- During the year, the Sheriff's expenses were \$801,364 less than the \$21.6 million generated in ad valorem taxes, charges for services, operating and capital grants for governmental programs, and other general revenues.
- Expenses for the year were \$20.8 million, a decrease of \$1,870,766 from prior year.
- At the close of the fiscal year, the Sheriff's governmental funds reported combined ending fund balances of \$11,480,397. Approximately 97% of this amount or \$11,183,900 is unassigned and available for use at the Sheriff's discretion.
- The remaining fund balance of 296,497 includes \$61,630 in nonspendable funds and \$234,867 in restricted for other purposes.
- The general fund reported a decrease in fund balance this fiscal year of \$40,192.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of four parts - management's discussion and analysis (this section), the financial statements, required supplementary information, and other supplementary information. The financial statements include two kinds of statements that present different views of the Sheriff:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Sheriff's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Sheriff's government, reporting the Sheriff's operations in more detail than the government-wide statements.
  - The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
  - Fiduciary fund statements provide information about the financial relationships in which the Sheriff acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Sheriff's financial statements, including the portion of the Sheriff's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2022**

**Figure A-1**

	<b>Government-wide Statements</b>	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>
Scope	Entire Sheriff government (except fiduciary funds)	The activities of the Sheriff that are not proprietary or fiduciary, such as public safety	Instances in which the Sheriff is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of fiduciary net position</li> <li>• statement of changes in fiduciary net position</li> </ul>
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included.	All assets and liabilities, both short-term and long-term; the Sheriff's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payments are due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid



**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2022**

**Government-wide Statements**

The government-wide statements are designed to provide readers with a broad overview of the Sheriff's finances in a manner, which is similar to a private-sector business. They are presented on the accrual basis of accounting where revenues and expenditures are recognized on the date, they occurred rather than on the date they were collected or paid. The statement of net position presents information on all of the Sheriff's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff is improving or deteriorating.

The Statement of Activities presents information which shows how the Sheriff's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

These two government-wide statements distinguish functions of the Sheriff, which are supported by taxes intergovernmental revenues, and charges for services (governmental activities).

- To assess the overall health of the Sheriff you need to consider additional non-financial factors such as changes in the Sheriff's property tax base and the growth of Tangipahoa Parish.

The government-wide financial statements of the Sheriff include:

- Governmental activities – the Sheriff's basic services are included here, such as police and general administration. Ad valorem taxes, state and federal grants, fines, fees, charges, and commissions for services finance most of these activities.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

The Sheriff has two kinds of funds:

- Governmental funds – The Sheriff's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- Fiduciary funds – These funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. These funds are custodial in nature and do not involve measurement of results of operations. We exclude these activities from the Sheriff's government-wide financial statements because the Sheriff cannot use these assets to finance its operations. The fiduciary net position and changes in fiduciary net position are included on pages 17-18.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2022**

**FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE**

**Net position.** The Sheriff's net position increased between fiscal years 2022 and 2021 by \$801,364. (See Table A-1.)

**Table A-1**  
**Sheriff's Net Position**

	Governmental Activities	
	<u>2022</u>	<u>2021</u>
Current and other assets	\$18,690,784	\$17,099,911
Non-depreciable capital assets	105,343	105,343
Capital assets, net of accumulated depreciation	<u>3,196,573</u>	<u>4,043,019</u>
<b>Total assets</b>	<b><u>21,992,700</u></b>	<b><u>21,248,273</u></b>
Deferred outflows of resources	<u>3,957,036</u>	<u>5,793,688</u>
<b>Total assets and deferred outflows of resources</b>	<b><u>25,949,736</u></b>	<b><u>27,041,961</u></b>
Current liabilities	733,394	792,422
Long-term liabilities	-	8,880,313
<b>Total liabilities</b>	<u>733,394</u>	<u>9,672,735</u>
Deferred inflows of resources	<u>13,226,002</u>	<u>6,180,250</u>
<b>Total liabilities and deferred inflows of resources</b>	<b><u>13,959,396</u></b>	<b><u>15,852,985</u></b>
Net position		
Investment in capital assets	3,301,916	3,996,793
Restricted for other purposes	234,867	226,438
Unrestricted	<u>8,453,557</u>	<u>6,965,745</u>
<b>Total net position</b>	<b><u>\$11,990,340</u></b>	<b><u>\$ 11,188,976</u></b>

**Changes in net position.** The Sheriff's total revenues decreased 9.4 percent. (See Table A-2.) Approximately 54 percent of the Sheriff's revenue comes from ad valorem tax collections from Tangipahoa Parish. An additional 26 percent of the Sheriff's revenue comes from charges for services including prisoner housing and commissions. Grant income is comprised of 3 percent. The remaining 17 percent is comprised of miscellaneous fees and other intergovernmental revenue.

The total cost of all programs and services decreased \$1,870,766 which is primarily attributed to the decrease in capital outlay expenditures. The Sheriff's expenses cover all services performed by its office.

Investment in capital assets represents 28 percent of net position. The Sheriff uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

The unrestricted net position represents 71 percent, which is an increase of 9 percent from the prior year. These resources are available for the Sheriff's operations.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2022**

**Governmental Activities**

Revenues for the Sheriff's governmental activities decreased by 9.4 percent to approximately \$21.6 million and total expenses decreased 8.3 percent to approximately \$20.8 million.

**Table A-2**  
**Changes in Sheriff's Net Position**

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>Revenues</b>		
Program revenues		
Charges for services	\$5,711,469	\$6,004,273
Operating grants and contributions	469,039	2,516,846
Capital grants and contributions	95,208	190,163
General revenues		
Taxes- Ad valorem	11,633,349	11,299,512
State revenue sharing	609,498	605,874
State supplemental pay	625,787	669,271
Investment earnings	107,873	163,907
Correctional reimbursements	248,808	229,091
Contract reimbursements	788,195	906,132
Self-generated fees	376,271	310,589
Seized assets	57,317	122,299
Other reimbursed expenses	149,732	148,295
Miscellaneous income	697,311	652,913
<b>Total revenues</b>	<b>21,569,857</b>	<b>23,819,165</b>
<b>Expenses</b>		
Public safety	20,761,597	22,625,765
Interest	6,896	13,494
<b>Total expenses</b>	<b>20,768,493</b>	<b>22,639,259</b>
<b>Increase in net position</b>	<b>801,364</b>	<b>1,179,906</b>
<b>Beginning net position</b>	<b>11,188,976</b>	<b>10,009,070</b>
<b>Ending net position</b>	<b>\$11,990,340</b>	<b>\$11,188,976</b>

**FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS**

As the Sheriff completed this year, its general fund reported a fund balance of \$11.2 million, a decrease from last year of \$40,192. The fund balance is considered adequate for the Sheriff's current needs.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2022**

**General Budgetary Highlights**

Over the course of the year, the Sheriff made amendments to the general fund budget. These budget amendments reflect decreases in revenues and increases in other financing sources. Expenditures increased from the original budget. Overall change in revenues and other financing sources resulted in an amendment of \$192,009 as follows:

- Intergovernmental net decrease by \$44,454.
- Taxes - Ad valorem increase by \$301,313.
- Bonds and fines increased by \$27,503.
- Civil fees decreased by \$275,421.
- Prison income decreased \$257,825.
- Interest earned decreased by \$36,843.
- Seized assets decreased by \$50,000.
- Self-generated fees increased by \$23,411.
- Other reimbursed expenses decreased by \$7,225.
- Federal & state grants increased \$91,925.
- Correctional reimbursements decreased by \$6,502.
- Contract reimbursements decreased by \$84,960.
- Other financing sources increased by \$127,069.

The budget was amended to reflect an overall increase of anticipated expenditures by \$845,688, mainly in the areas of prisoner expenditures, retirement contributions, and automobile expenditures. Decreases were noted in professional services, office, and capital outlay. Actual expenditures of approximately \$20.9 million were 1.25 percent less than the \$21.2 million reflected on the amended budget.

**CAPITAL ASSETS**

At the end of 2022, the Sheriff had invested \$3,301,916 in capital assets. (See Table A-3.)

**Table A-3**  
**Sheriff's Capital Assets**  
(Net of accumulated depreciation)

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Land	\$ 105,343	\$ 105,343
Buildings	633,716	679,688
Data Processing Equipment	356,532	423,656
Law Enforcement Equipment	791,074	1,000,962
Office Equipment	12,598	6,715
Office Furniture	8,272	11,196
Other Machinery & Equipment	6,866	1,135
Vehicles	1,387,515	1,919,667
<b>Total</b>	<b>\$ 3,301,916</b>	<b>\$ 4,148,362</b>

**TANGIPAOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2022**

**CAPITAL ASSETS (continued)**

This year's major capital asset additions include:

- Sheriff vehicles costing \$9,687.
- Purchase of data processing equipment of \$280,319.
- Purchase of law enforcement and office equipment of \$50,184.

This year's major capital asset deletions include:

- Vehicles totaling \$413,348 with a book value of \$31,086.

The amended budget for capital outlay for the 2021-2022 fiscal year totaled \$511,997.

Additional information on the Sheriff's capital assets is located in "Note 6" of the notes to the financial statements on page 28.

**LONG-TERM LIABILITIES**

At June 30, 2022, the Sheriff had the following long-term liabilities outstanding at year end.

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Capital lease obligations	\$ -	\$ 151,569
Net pension liability	-	8,728,744
<b>Total</b>	<b>\$ -</b>	<b>\$ 8,880,313</b>

Notes 7 & 8 and page 29 provides additional information on long-term liabilities.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The Sheriff is dependent on ad valorem taxes and prisoner housing reimbursement for 74 percent of its revenues. The economy is not expected to generate significant growth. The Sheriff's 2022-2023 budget reflects a total revenue increase of \$609,078, which is mainly attributed to an increase in ad valorem tax revenue of approximately \$400,000. Expenditures are budgeted to decrease by \$287,688, which is mainly attributed to projected decreases in salaries and benefits. Budgetary fund balance is estimated at approximately \$10.8 million as of June 30, 2023.

**CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Sheriff's finances and to demonstrate the Sheriff's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Kathy Stafford at the Tangipahoa Parish Sheriff's Office, 15475 Club Deluxe Road, Hammond, Louisiana 70403.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

**ASSETS**

Cash and cash equivalents	\$ 10,376,944
Accounts receivable	6,886,310
Grant receivable	388,780
Due from other governments	291,294
Prepaid expenses	61,630
Net pension asset	685,826
Non-depreciable capital assets	105,343
Capital assets, net	3,196,573
Total assets	<u>21,992,700</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Pension related	<u>3,957,036</u>
Total deferred outflows of resources	<u>3,957,036</u>
 Total assets and deferred outflows of resources	 <u>\$ 25,949,736</u>

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION**

**LIABILITIES**

Accounts payable	\$ 161,741
Accrued salaries and wages	571,653
Total liabilities	<u>733,394</u>

**DEFERRED INFLOWS OF RESOURCES**

Unavailable revenues	5,791,167
Pension related	7,434,835
Total deferred inflows of resources	<u>13,226,002</u>

**NET POSITION**

Investment in capital assets	3,301,916
Restricted for other purposes	234,867
Unrestricted	8,453,557
Total net position	<u>11,990,340</u>
 Total liabilities, deferred inflows of resources, and net position	 <u>\$ 25,949,736</u>

The accompanying notes are an integral part of this financial statement.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Public safety	\$ 20,761,597	\$ 5,711,469	\$ 469,039	\$ 95,208	\$ (14,485,881)
Interest	6,896	-	-	-	(6,896)
Total governmental activities	<u>\$ 20,768,493</u>	<u>\$ 5,711,469</u>	<u>\$ 469,039</u>	<u>\$ 95,208</u>	<u>\$ (14,492,777)</u>

General revenues:

Taxes- Ad valorem	\$ 11,633,349
State revenue sharing	609,498
State supplemental pay	625,787
Investment earnings	107,873
Correctional reimbursements	248,808
Contract reimbursements	788,195
Seized assets	57,317
Self generated fees	376,271
Other reimbursed expenses	149,732
Non-employer contributions	639,278
Miscellaneous income	58,033
Total general revenues	<u>15,294,141</u>

Change in net position 801,364

Net position - beginning 11,188,976

Net position - ending \$ 11,990,340

The accompanying notes are an integral part of this financial statement.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**GOVERNMENTAL FUNDS BALANCE SHEET**  
**JUNE 30, 2022**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 10,252,306	\$ 124,638	\$ 10,376,944
Accounts receivable	6,886,310	-	6,886,310
Grants receivable	388,780	-	388,780
Due from others	181,065	110,229	291,294
Prepaid expenses	61,630	-	61,630
<b>TOTAL ASSETS</b>	<b>\$ 17,770,091</b>	<b>\$ 234,867</b>	<b>\$ 18,004,958</b>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ 161,741	\$ -	\$ 161,741
Accrued salaries and wages	571,653	-	571,653
<b>TOTAL LIABILITIES</b>	<b>733,394</b>	<b>-</b>	<b>733,394</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Unavailable revenues	5,791,167	-	5,791,167
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>5,791,167</b>	<b>-</b>	<b>5,791,167</b>
<b><u>FUND BALANCE</u></b>			
Nonspendable	61,630	-	61,630
Restricted for other purposes	-	234,867	234,867
Unassigned	11,183,900	-	11,183,900
<b>TOTAL FUND BALANCE</b>	<b>11,245,530</b>	<b>234,867</b>	<b>11,480,397</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 17,770,091</b>	<b>\$ 234,867</b>	<b>\$ 18,004,958</b>

The accompanying notes are an integral part of this financial statement.



**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

Fund balances - total governmental funds		\$ 11,480,397
Amounts reported for governmental activities in the statement of net position is different because:		
Deferred outflows-pension related		3,957,036
Net pension asset		685,826
Capital assets used in governmental activities are not current financial resources and, therefore are not reported in the governmental funds		
Capital assets, cost	10,517,738	
Capital assets, accumulated depreciation	<u>(7,215,822)</u>	3,301,916
Long term liabilities are not due and payable in the current period and, therefore are not reported in the governmental funds		
Deferred inflows-pension related		<u>(7,434,835)</u>
Net position of governmental activities		<u>\$ 11,990,340</u>

The accompanying notes are an integral part of this financial statement.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	General Fund	Other Governmental Funds	Total
<b><u>REVENUES</u></b>			
Taxes - ad valorem	\$ 11,633,349	\$ -	\$ 11,633,349
Intergovernmental:			
Federal grants	564,247	-	564,247
State revenue sharing	609,498	-	609,498
State supplemental pay	625,787	-	625,787
Bonds and fines	753,159	-	753,159
Civil fees	1,200,562	-	1,200,562
Prison income	3,757,748	-	3,757,748
Correctional reimbursements	248,808	-	248,808
Contract reimbursements	788,195	-	788,195
Interest earned	106,622	1,251	107,873
Seized assets	-	57,317	57,317
Self generated fees	376,271	-	376,271
Other reimbursed expenses	149,732	-	149,732
Total Revenues	<u>20,813,978</u>	<u>58,568</u>	<u>20,872,546</u>
<b><u>EXPENDITURES</u></b>			
Public Safety			
Salaries	10,312,408	-	10,312,408
Payroll taxes	231,232	-	231,232
Retirement contributions	2,214,108	-	2,214,108
Employee benefits	2,199,743	-	2,199,743
Office expenditures	501,194	-	501,194
Insurance	800,002	-	800,002
Law enforcement	512,905	40,472	553,377
Automobile	1,100,484	-	1,100,484
Professional services	302,200	-	302,200
Telephone and utilities	356,073	-	356,073
Federal grant expenditures	25,044	-	25,044
Miscellaneous	2,380	-	2,380
Prison expenditures	1,894,775	-	1,894,775
DARE	797	-	797
Seized assets	956	-	956
Capital outlay	330,523	9,667	340,190
Debt service			
Interest	6,896	-	6,896
Principal	151,569	-	151,569
Total Expenditures	<u>20,943,289</u>	<u>50,139</u>	<u>20,993,428</u>
EXCESS OF REVENUES (UNDER) OVER EXPENDITURES	<u>(129,311)</u>	<u>8,429</u>	<u>(120,882)</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Proceeds from sale of capital assets	89,119	-	89,119
Total other financing sources	<u>89,119</u>	<u>-</u>	<u>89,119</u>
Net change in fund balance	<u>(40,192)</u>	<u>8,429</u>	<u>(31,763)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>11,285,722</u>	<u>226,438</u>	<u>11,512,160</u>
FUND BALANCE AT END OF YEAR	<u>\$ 11,245,530</u>	<u>\$ 234,867</u>	<u>\$ 11,480,397</u>

The accompanying notes are an integral part of this financial statement.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

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

Net change in fund balances - total governmental funds \$ (31,763)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.

Capital outlay capitalized	340,190
Depreciation expense	(1,155,550)

In the statement of activities, only the gain or loss of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the difference in cost, including salvage value, and accumulated depreciation of the disposed assets. (31,086)

Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded payments.

Payments on capital lease	151,569
Non-employer contributions to cost-sharing plan	639,278
Pension benefit	<u>888,726</u>

Change in net position of governmental activities	<u><u>\$ 801,364</u></u>
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The accompanying notes are an integral part of this financial statement.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS**  
**JUNE 30, 2022**

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash	\$ 2,113,368
Total Assets	<u>\$ 2,113,368</u>
<b>LIABILITIES</b>	
Accounts payable	\$ -
Total Liabilities	<u>\$ -</u>
<b>NET POSITION</b>	
Restricted for:	
Unsettled balances due to others	\$ 1,850,355
Inmate personal funds	263,013
Total Fiduciary Net Position	<u>\$ 2,113,368</u>

The accompanying notes are an integral part of this financial statement.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Total Custodial Funds</u>
<b><u>ADDITIONS</u></b>	
Deposits:	
Advance payments from attorneys	249,166
Sheriff's sales and garnishments	4,097,032
Bonds	1,265,128
Fines and costs	1,102,266
Garnishments	767,100
Jury Subpoenas	266,030
Receipts from inmates	3,772,009
Service fees	386,330
Taxes, fees, etc. paid to tax collector	68,645,820
Interest	5,571
Total additions	<u>80,556,452</u>
<b><u>REDUCTIONS</u></b>	
Attorney 3rd party sales proceeds	4,306,851
Taxes, fees, etc. distributed to taxing bodies and others	68,291,592
TPSO authorized deductions	1,332,500
Commissions	357,495
Criminal bonds	1,130,296
Distribution to inmates	957,696
Deposits settled to:	
Sheriff's general fund	215,428
Clerk of Court	5,278
District Attorney	197,460
Judicial Expense Fund	178,987
Indigent Defender Board	184,265
Refunds	93,730
Louisiana Department of Public Safety Crime Lab	5,278
Garnishments	767,100
Other	1,186,279
Government Sheriff Sales Cost	230,726
Service fees	329,162
Total reductions	<u>79,770,123</u>
change in fiduciary net position	786,329
Net position - beginning	<u>1,327,039</u>
Net position - ending	<u>\$ 2,113,368</u>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING**

**BASIS OF PRESENTATION**

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

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The statement of net position and the statement of activities display information about the primary government (the Sheriff). These statements include the financial activities of the overall government, except for fiduciary activities. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions should be recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions should be recognized in accordance with the requirements of GASB Codification Section N50.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING (continued)**

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

**FUND FINANCIAL STATEMENTS:**

The fund financial statements provide information about the Sheriff's funds, including fiduciary funds. Separate statements for each category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on the major governmental fund. The Sheriff reports the following major governmental fund:

**General fund**

The General fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Additionally, the Sheriff reports the following fund types:

**Fiduciary funds**

The Sheriff's fiduciary funds are presented in the fiduciary fund financial statement by type. Since by definition these assets are being held for the benefit of a third party (other local government, private parties, etc.) and cannot be used to address activities or obligations of the Sheriff, these funds are not incorporated into the government-wide financial statements.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. REPORTING ENTITY**

For financial purposes, the Sheriff's basic financial statements include all funds that are controlled by the Sheriff as an independently elected Parish official. As an independently elected official, the Sheriff is solely responsible for the operations of his office. Other than certain operating expenditures of the Sheriff that are paid or provided by the Tangipahoa Parish Council (the Parish Council) as required by Louisiana Law, the Sheriff is financial independent. Accordingly, the Sheriff is a primary government for reporting purposes.

The criteria for including organizations as component units within the Sheriff's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate, whether the Sheriff appoints a voting majority of the organization's board, whether the Sheriff is able to impose his will on the organization. The Sheriff does not have any component units.

**C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS**

The government-wide financial statements (GWFS) and fiduciary fund statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgements and compensated absences, which are recognized when the obligations are expected to liquidate with expendable available financial resources. General capital asset acquisitions are reported as expenditures in the governmental funds.

Revenues:

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



**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS (continued)**

Revenues (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, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are recorded as expenditures at the time of purchase.

**D. BUDGET PRACTICES**

The proposed budget for the year ended June 30, 2022, was made available for public inspection and comments from taxpayers at the Sheriff's office on May 20, 2021. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Sheriff's office on June 10, 2021, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpected appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**E. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposit accounts and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. CAPITAL ASSETS**

All capital assets are capitalized at historical costs, or estimated historical costs for assets where actual cost is not available. Donated fixed assets are recorded at their fair value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Buildings	30
Building Improvements	10-20
Computer Equipment	3-5
Office Furniture	5-10
Other Machinery and Equipment	5-10
Vehicles	3-5
Law Enforcement Equipment	3-10
Office Equipment	3-10

**G. COMPENSATED ABSENCES**

Effective July 1, 2004, the Sheriff has the following policy relating to vacation and sick leave:

- a. All full-time employees who have not yet attained his/her fifth anniversary of uninterrupted full-time employment with the Sheriff's Office by the end of the preceding fiscal year, shall earn 3.25 hours of each compensated leave for each 14-day period of employment. Applies to all employees hired before 7/1/2013.
- b. All full-time employees who have attained his/her fifth anniversary of uninterrupted full-time employment with the Sheriff's Office by the end of the preceding fiscal year, shall earn 4.75 hours of each compensated leave for each 14-day pay period of employment. Applies to all employees hired before (after or as of) 7/1/2013.
- c. Employees on leave without pay for more than 50% of a pay period, with the exception of approved mandatory military reserve duty, will not earn any compensated leave for that pay period.
- d. All full-time employees hired after July 1, 2013, shall earn 3.25 hours of each compensated leave for each 14-day pay period per employment.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**G. COMPENSATED ABSENCES (continued)**

An employee will be allowed to carry over 120 hours of annual leave into the next fiscal year. Any annual leave in excess of 120 hours will be forfeited and lost on June 30<sup>th</sup> each year.

Compensated leave will accrue to the employee bank on a pay period basis.

The Sheriff's leave policy does not provide for the vesting or compensation of leave. Due to this, no liability for accrued leave as been recorded at June 30, 2022.

**H. 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.

**I. INTERFUND ACTIVITY**

Interfund activities between governmental funds and fiduciary funds considered due to/due from are eliminated on the government-wide financial statements.

**J. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS**

For the government-wide statement of net position, the net position is classified and displayed in three components:

Net investment in capital assets – This component consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets.

Restricted net position – This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws, or regulation of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – This component consists of all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

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

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**K. FUND BALANCE OF FUND FINANCIAL STATEMENTS**

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Sheriff’s office or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff’s highest level of decision-making authority.

Assigned – represents balances that are constrained by the government’s intent to be used for specific purposes, but are not restricted or committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff’s office reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Sheriff’s office reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

**L. PENSION PLANS**

The Tangipahoa Parish Sheriff’s Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 8. For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (benefit), information about the fiduciary net position of each of the plans, and additions to/deductions for the plan’s fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

**M. RECLASSIFICATIONS**

Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial 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 (expenditure) until then. The Sheriff has one item that qualifies for this category; pension related deferrals, which is reported in the government-wide statement.

In addition, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial 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) at that time. The Sheriff has two items that qualify for this category; pension related deferrals and unavailable revenues. This amount is recognized as an inflow of resources in the period that the amount becomes available.

**O. IMPACT OF RECENTLY ISSUED ACCOUNTING PRINCIPLES**

The Governmental Accounting Standards Board (GASB) issued GASB statement No. 87, *Leases*, which increased the usefulness of government's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows and resources or outflows of resources based on the payment provisions of the contract. The statement establishes a single model for lease accounting based on the fundamental principle that leases are financings of the right to use an underlying asset. The provisions of GASB Statement No. 87 are effective for the fiscal years beginning after June 15, 2021. The Sheriff implemented this Statement in the current year, with no changes to the prior net position as a result of this implementation.

**2. AD VALOREM TAXES**

The Sheriff is the ex-officio tax collector of the Parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied in October and billed to the taxpayers 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 Tangipahoa Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's and legislative pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2022, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 17.81 mills on property with assessed valuations totaling \$651,578,636.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**2. AD VALOREM TAXES (continued)**

The Sheriff has authorized and levied millage of 7.81 for law enforcement district maintenance and 10.00 for law enforcement district operational, with an expiration date of 2031.

**3. CASH AND CASH EQUIVALENTS**

At June 30, 2022, the Sheriff has unrestricted cash and cash equivalents (book balances) as follows:

Governmental funds:	
Petty cash	\$ 3,525
Interest-bearing demand deposits	<u>10,373,419</u>
Total governmental funds	<u>\$ 10,376,944</u>
Fiduciary funds:	
Interest-bearing demand deposits	<u>\$ 2,113,368</u>
Total fiduciary funds	<u>\$ 2,113,368</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

**4. CUSTODIAL CREDIT RISK**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Sheriff does not have a policy for custodial credit risk. At June 30, 2022, the Sheriff has \$13,255,084 in deposits (collected) bank balance. The deposits were secured from risk by federal deposit insurance and pledged securities. As of June 30, 2022, the Sheriff's bank balance was not exposed to custodial credit risk.

**5. RECEIVABLES**

The general fund receivables at June 30, 2022 are as follows:

<u>Class of Receivables</u>	
Fees, charges, and commissions	\$ 241,657
Prisoner housing and reimbursements	340,184
Due from Tangipahoa Parish government	<u>6,304,469</u>
	<u>\$ 6,886,310</u>

The Sheriff and the Tangipahoa Parish government are currently in dispute as to the fiscal responsibility for certain costs and maintenance expenses from the parish jail totaling \$5,791,167. The ultimate outcome is unknown at this time. This balance is recorded in unavailable revenue.

**TANGIPAOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**6. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2022, are as follows:

	Balance 6/30/2021	Additions	Deletions	Balance 6/30/2022
Governmental Activities:				
Capital Assets Not Depreciated:				
Land and Land Improvements	\$ 105,343	\$ -	\$ -	\$ 105,343
Cost of Assets Being Depreciated:				
Buildings	965,588	-	-	965,588
Data Processing Equipment	1,411,368	280,319	-	1,691,687
Law Enforcement Equipment	2,265,816	30,279	-	2,296,095
Office Equipment	288,501	12,927	-	301,428
Office Furniture	27,826	-	-	27,826
Other Machinery & Equipment	7,755	6,978	-	14,733
Vehicles	5,518,699	9,687	413,348	5,115,038
Cost of Capital Assets	<u>10,590,896</u>	<u>340,190</u>	<u>413,348</u>	<u>10,517,738</u>
Less: Accumulated Depreciation				
Buildings	285,900	45,972	-	331,872
Data Processing Equipment	987,712	347,443	-	1,335,155
Law Enforcement Equipment	1,264,854	240,167	-	1,505,021
Office Equipment	281,786	7,044	-	288,830
Office Furniture	16,630	2,924	-	19,554
Other Machinery & Equipment	6,620	1,247	-	7,867
Vehicles	3,599,032	510,753	382,262	3,727,523
	<u>6,442,534</u>	<u>1,155,550</u>	<u>382,262</u>	<u>7,215,822</u>
Cost of Capital Assets				
Governmental Activities				
Capital Assets, net	<u>\$ 4,148,362</u>	<u>\$ (815,360)</u>	<u>\$ 31,086</u>	<u>\$ 3,301,916</u>

For the year ended June 30, 2022, depreciation expense was \$1,155,550.

**TANGIPAOHA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**7. LONG-TERM LIABILITY**

Summary of changes in long-term liability for the year ended June 30, 2022, is as follows:

	Balance			Balance
<i>Governmental Activities:</i>	<u>7/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>6/30/2022</u>
Capital lease obligations	<u>\$151,569</u>	<u>\$ -</u>	<u>\$151,569</u>	<u>\$ -</u>
Total	<u>\$151,569</u>	<u>\$ -</u>	<u>\$151,569</u>	<u>\$ -</u>

**8. PENSION PLAN**

Substantially all employees of the Tangipahoa Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

**Plan Description:**

The Louisiana Sheriff's Pension and Relief Fund is the administrator of a cost-sharing, multiple employers defined benefit plan. The plan provides retirement, disability, and survivor benefits to employees of sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriff's Association and the Sheriff's Pension and Relief Fund's office as provided for in LRS 11:2171.



**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**8. PENSION PLAN (continued)**

Members who joined the system on or before December 31, 2011, are eligible for regular retirement benefits upon attaining 30 years of creditable service at any age, or 12 years of creditable service and aged 55 years is entitles to retirement benefit payable monthly for life, equal to 3.33 percent of his final average compensation for each year of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least 10 years of creditable service may retire at age 60. 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. Members who joined the system on January 1, 2012, who retires at or after age 62 with at least 12 years of creditable service, at or after age 60 with at least 20 years of creditable service, or at 55 with 30 years of creditable service is entitled to a retirement benefit payable monthly for life, equal to 3.00 percent. For members with 30 or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual times the member's final average compensation each year of creditable service. In any case, the retirement benefit cannot exceed 100 percent of their final average salary. Members with 20 or more years of service may retire with a reduced retirement at age 50. For members eligible on or before June 30, 2006, final average compensation is based on the average monthly earning during the highest consecutive 36 months (60 highest consecutive months for member employed between July 1, 2006 and July 1, 2013) or joined months if service was interrupted. The earnings to be considered for each 12-month period within the 36-month (or 60 month) period shall not exceed 125% of the preceding 12 months. For members joining after July 1, 2013, final compensation is based on the average monthly earnings during the highest 60 consecutive months and the earnings to be considered for each 12-month period within the 60 months shall not exceed 115% of the preceding 12-month period.

A member is eligible to receive disability benefits if the member has at least 10 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 or 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 the retirement benefit which would be payable assuming continue 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 18 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 exceed 100%. If a member dies with no surviving spouse, surviving children under the age of 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 4 children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**8. PENSION PLAN (continued)**

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-two, 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-DROP" benefit. 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 times a member first become eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, Back-DROP period is the lesser of four years of 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 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 multiplies 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.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2022, the actual employer contribution rate was 12.25%. 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, 2022.

Plan members are required by state statute to contribute 10.25 percent of their annual covered salary. The contribution requirements of plan members and the Tangipahoa Parish Sheriff are established and may be amended by state statute.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**8. PENSION PLAN (continued)**

As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Tangipahoa Parish Sheriff's contributions to the System, for years ending June 30, 2022, 2021, and 2020, were \$1,250,008, \$1,296,354 and \$1,140,750; respectively.

**Pension Liability (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the Sheriff reported an asset of \$685,826 for its proportionate share of the net pension liability (asset) of the System. The net pension liability (asset) was measured as of June 30, 2021 and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability (asset) was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Sheriff's proportion was 1.383968%, which was an increase of 0.122799% from its proportion measured as of June 30, 2020.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differenced between expected and actual experience	\$	\$ (954,953)
Changes in assumptions	2,110,461	-
Net difference between projected and actual earning on pension plan investments	-	(6,193,295)
Changes in proportion and differences between Employer contributions and proportionate share of contributions	596,567	(286,587)
Employer contributions subsequent to the measurement date	1,250,008	-
Total	<u>\$ 3,957,036</u>	<u>\$ (7,434,835)</u>

The Sheriff reported a total of \$1,250,008 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2021 which will be recognized as a reduction in net pension liability (asset) in the year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (benefit) as follows:

Year	
2022	\$ (907,262)
2023	(818,773)
2024	(1,156,465)
2025	<u>(1,845,308)</u>
	<u>\$ (4,727,808)</u>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**8. PENSION PLAN (continued)**

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability (asset) as of June 30, 2022 is as follows:

<b>Valuation Date</b>	June 30, 2021
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	5 years
<b>Investment Rate of Return</b>	6.90, net of investment expense
<b>Discount Rate</b>	6.900%
<b>Projected salary increases</b>	5.0% (2.50% inflation, 2.5% merit)
<b>Mortality</b>	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.  Pub-2010 Public Retirement Plans Mortality Table for Safety Below- Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.  Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.
<b>Cost of Living Adjustments</b>	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.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates 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.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**8. PENSION PLAN (continued)**

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2021 were as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	62%	7.08%	4.39%
Fixed Income	25	1.44	0.36
Alternative Investments	13	4.28	0.57
Total	100%		5.32%
Inflation			2.55
Expected Arithmetic Return			7.87%

**Mortality Rate**

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the 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.

**Discount Rate**

The discount rate used to measure the total pension liability (asset) was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the 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(asset).

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate**

The following table presents the Sheriff's proportionate share of the net pension liability (asset) using the discount rate of each Retirement System as well as what the Sheriff's proportionate share of the NPL (NPA) would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

	1.0% Decrease	Current Discount Rate	1.0% Increase
LSPRF			
Rates	5.90%	6.90%	7.90%
TPSO Share	\$7,530,294	\$(685,826)	\$(7,535,449)

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**8. PENSION PLAN (continued)**

**Amounts Payable to Pension Plans**

The Sheriff had a payable to the Retirement System at June 30, 2022 in the amount of \$98,791.

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

The Sheriff's office and various substations are located in parish owned buildings. Expenditures for maintenance and operation, as required by state statute, are paid by the Tangipahoa Parish Council and are not included in the accompanying financial statements.

**10. LITIGATION AND CLAIMS**

At June 30, 2022, the Sheriff was involved in several lawsuits. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these claims would not create a liability to the Sheriff in excess of existing insurance coverage.

**11. EX-OFFICIO TAX COLLECTOR**

The amount of cash on hand at the end of the year was \$528,144.

The amount of taxes collected for the current year by taxing authority is as follows:

<b><u>Taxing Authority</u></b>	<b><u>Taxes Collected</u></b>
City of Hammond	\$ 4,989,204
City of Ponchatoula	1,058,280
Downtown Development, City of Hammond	321,801
Gravity Drainage District #1	5,277,340
Gravity Drainage District #4	215,472
Gravity Drainage District #5	70,409
Fire Protection District #1	600,767
Florida Parish Juvenile Justice	1,774,548
Independence Recreation District	190,011
LA Agriculture & Forestry Commission	15,862
Louisiana Tax Commission	29,731
Mosquito Abatement	2,615,895
Ponchatoula Recreation District	2,179,366
Tangipahoa Parish Assessor	3,000,606
Tangipahoa Parish Council	8,011,398
Tangipahoa Parish Library	3,749,173
Tangipahoa Parish School Board	7,499,129
Tangipahoa Parish Sheriff	11,492,746
Tangipahoa Parish Hospital	211,031
Hammond Recreation District #1	3,221,933
Tangipahoa Parish Rural Fire	6,395,758
Whitney Bank Corporate Trust	464,480
Total	<u>\$ 63,384,940</u>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**11. EX-OFFICIO TAX COLLECTOR (continued)**

The amount of taxes assessed and uncollected by the specified taxing authority is presented below.

<b><u>Taxing Authority</u></b>	<b><u>Uncollected Taxes</u></b>
City of Hammond	\$ 38,155
City of Ponchatoula	2,803
Downtown Development, City of Hammond	10,467
Gravity Drainage District #1	25,645
Gravity Drainage District #4	2,294
Gravity Drainage District #5	926
Fire Protection District #1	6,728
Florida Parish Juvenile Justice	9,219
Independence Recreation District	667
LA Agriculture & Forestry Commission	2
Louisiana Tax Commission	200
Mosquito Abatement	12,697
Ponchatoula Recreation District	4,472
Tangipahoa Parish Assessor	15,588
Tangipahoa Parish Council	29,449
Tangipahoa Parish Library	19,477
Tangipahoa Parish School Board	45,602
Tangipahoa Parish Sheriff	47,012
Tangipahoa Parish Hospital	2,262
Hammond Recreation District #1	19,557
Tangipahoa Parish Rural Fire	14,453
Whitney Corporate Trust	6,296
Total	<u>\$ 313,971</u>

The above amounts represent taxes assessed and uncollected by the specified taxing authority. Failure to collect these taxes is due to bankruptcies or the fact that the property is considered moveable, and therefore, it cannot be sold at a property tax sale. The amount of collection on behalf of other taxing authorities is as follows:

<b><u>Taxing Authority</u></b>	<b>Tangipahoa Parish Council</b>	<b>Tangipahoa Parish Tourist Commission</b>	<b>Commission to Tangipahoa Parish Sheriff</b>	<b>Final Distribution</b>
Occupational License	\$ 1,093,638	\$ -	\$ 192,995	\$ 1,286,633
Occupancy Tax (Hotel/Motel)	-	1,369,194	72,063	1,441,257
Totals	<u>\$ 1,093,638</u>	<u>\$ 1,369,194</u>	<u>\$ 265,058</u>	<u>\$ 2,727,890</u>

Tangipahoa Parish Sheriff's Office does not collect sales tax, public utility, insurance premiums, gaming admissions, or any other taxes other than ad valorem tax, occupancy tax, and occupational licenses for taxing authorities.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**12. TAX ABATEMENTS**

The Sheriff is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the "State Board"), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program ("ITEP"). For the fiscal year ending June 30, 2022, the government participated in the Industrial Tax Exemption Program.

Under the ITEP, as authorized by *Article 7, Section 21(F) of the Louisiana Constitution and Executive Order Number JBE 2016-73*, companies that qualify as manufacturers can apply to the State Board for a property tax exemption on all new property, as defined, used in the manufacturing process. Under the ITEP, companies are required to promise to expand or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. Under the original program guidelines, the exemptions are granted for a 5-year term and are renewable for an additional 5-year term upon approval by the State Board. Effective June 24, 2016 the term of the exemption contract which shall be for up to, but no more than five years and may provide for an ad valorem exemption of up to 100 percent and terms for renewal may be included provided that the renewal of the contract shall be for a period up to, but no more than three years and may provide for an ad valorem tax exemption of up to, but no more than 80 percent. In the case of the local government, these state-granted abatements have resulted in reductions of property taxes, which the tax assessor administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The local government may recapture abated taxes if a company fails to expand facilities or otherwise fail to fulfill its commitments under the agreement.

Taxes abated for the fiscal year ended June 30, 2022 were as follows:

	<u>Total</u>
Tax Abatement Program	
Industrial Tax Exemption Program	<u>\$ 62,745</u>
	<u>\$ 62,745</u>

**13. DEFERRED COMPENSATION PLAN**

The Sheriff participates in the State of Louisiana Deferred Compensation Plan, (an IRC 457 deferred compensation plan. The plan covers all full-time employees. The Sheriff matches 25% to 100% of employee contributions based on years of service. The Sheriff's contributions for the years ending June 30, 2022, 2021 and 2020 were \$158,672, \$ 289,830 and \$283,196, respectively. The Sheriff contributed additional amounts of catch-up contributions for years ending 2022 and 2021 for eligible participants totaling \$668,702 and \$1,044,123; respectively.

**14. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date the financial statements were available to be issued, December 2, 2022, and determined that there were no events that require disclosure.

No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



**REQUIRED**  
**SUPPLEMENTARY INFORMATION – PART III**

**TANGIPAOHA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Budget	Actual
<b><u>REVENUES</u></b>			
Taxes- Ad valorem	\$ 11,200,000	\$ 11,501,313	\$ 11,633,349
Intergovernmental revenues:			
Federal grants	250,000	323,318	564,247
State grants	125,000	143,607	-
State revenue sharing	600,000	609,498	609,498
State supplemental pay	680,000	626,048	625,787
Bonds and fines	750,000	777,503	753,159
Civil fees	1,400,000	1,124,579	1,200,562
Prison income	4,000,000	3,742,175	3,757,748
Correctional reimbursements	215,000	208,498	248,808
Contract reimbursements	900,000	815,040	788,195
Use of money and property:			
Interest earned	120,000	83,157	106,622
Seized assets	50,000	-	-
Self generated fees	325,000	348,411	376,271
Other reimbursed expenses	140,000	132,775	149,732
Total Revenues	<u>20,755,000</u>	<u>20,435,922</u>	<u>20,813,978</u>
<b><u>EXPENDITURES</u></b>			
Public Safety			
Salaries	10,200,000	10,266,195	10,312,408
Payroll taxes	200,000	237,765	231,232
Retirement contributions	1,600,000	2,335,818	2,214,108
Employee benefits	2,250,000	2,187,137	2,199,743
Office expenditures	650,000	513,902	501,194
Insurance	800,000	791,809	800,002
Law enforcement	500,000	485,088	512,905
Automobile	750,000	1,040,561	1,100,484
Professional services	400,000	321,587	302,200
Telephone and utilities	350,000	353,234	356,073
Grant federal expenditures	5,000	69,194	25,044
Miscellaneous	3,000	6,248	2,380
Prison expenditures	1,600,000	1,929,687	1,894,775
DARE	-	-	797
Seized assets	-	-	956
Capital outlay	900,000	511,997	330,523
Debt service			
Interest	-	-	6,896
Capital lease expense	155,000	158,466	151,569
Total Expenditures	<u>20,363,000</u>	<u>21,208,688</u>	<u>20,943,289</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>392,000</u>	<u>(772,766)</u>	<u>(129,311)</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Proceeds from sale of capital assets	-	127,069	89,119
Total other financing sources	<u>-</u>	<u>127,069</u>	<u>89,119</u>
Net change in fund balance	<u>392,000</u>	<u>(645,697)</u>	<u>(40,192)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>11,416,051</u>	<u>11,285,722</u>	<u>11,285,722</u>
FUND BALANCE AT END OF YEAR	<u>\$ 11,808,051</u>	<u>\$ 10,640,025</u>	<u>\$ 11,245,530</u>

**TANGIPAOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE**  
**OF THE NET PENSION LIABILITY (ASSET)**  
**FOR THE YEAR ENDED JUNE 30, 2022 (\*)**

<u>Pension Plan</u>	<u>Year</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
<b>Louisiana Sheriff's Pension and Relief Fund</b>						
	2022	1.3840%	\$ (685,826)	\$ 10,582,482	-6.4808%	101.04%
	2021	1.2612%	\$ 8,728,744	\$ 9,312,246	93.7340%	84.73%
	2020	1.3412%	\$ 6,344,069	\$ 9,377,646	67.6510%	88.91%
	2019	1.3741%	\$ 5,269,106	\$ 9,457,397	55.7141%	90.41%
	2018	1.2762%	\$ 5,526,196	\$ 8,839,432	62.5175%	88.49%
	2017	1.2585%	\$ 7,987,434	\$ 8,568,444	93.2192%	82.10%
	2016	1.2606%	\$ 5,619,227	\$ 8,358,101	67.2309%	86.61%
	2015	1.3022%	\$ 5,156,727	\$ 8,293,566	62.1774%	87.34%

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

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

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**SCHEDULE OF TANGIPAHOA PARISH SHERIFF'S CONTRIBUTIONS**

**FOR THE YEAR ENDED JUNE 30, 2022**

Pension Plan	Year	Contractually Required Contributions	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as of % of Covered Payroll
<b>Louisiana Sheriff's Pension and Relief Fund</b>						
	2022	\$ 1,250,008	\$ 1,250,008	\$ -	\$ 10,204,143	12.25%
	2021	\$ 1,296,354	\$ 1,296,354	\$ -	\$ 10,582,482	12.25%
	2020	\$ 1,140,750	\$ 1,140,750	\$ -	\$ 9,312,246	12.25%
	2019	\$ 1,148,762	\$ 1,148,762	\$ -	\$ 9,377,646	12.25%
	2018	\$ 1,205,818	\$ 1,205,818	\$ -	\$ 9,457,397	12.75%
	2017	\$ 1,171,226	\$ 1,171,226	\$ -	\$ 8,839,432	13.25%
	2016	\$ 1,178,161	\$ 1,178,161	\$ -	\$ 8,568,444	13.75%
	2015	\$ 1,191,029	\$ 1,191,029	\$ -	\$ 8,358,101	14.25%

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

Notes to the Net Pension Liability (Asset) Required Supplementary Information

Changes in Benefit Terms:

There were no changes in benefit terms for the fiscal year ended June 30, 2022.

Changes in Assumptions:

There were no changes in assumptions for the fiscal year ended June 30, 2022.

**OTHER SUPPLEMENTARY INFORMATION – PART IV**

**TANGIPAHOA PARISH SHERIFF**

**AMITE, LOUISIANA**

**NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS**

**SPECIAL REVENUE FUNDS**

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

**D.A.R.E. FUND**

The DARE fund is used to provide education and awareness to students in order to prevent use of controlled drugs and violent behavior. The program enables students to interact with police officers or sheriffs in a controlled, safe, classroom environment.

**TRI-PARISH FUND**

The Tri-Parish fund provides funding for law enforcement drug task force in the surrounding parishes of Tangipahoa, Livingston, and St. Helena.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEETS**  
**JUNE 30, 2022**

	<u>DARE Fund</u>	<u>Tri-Parish Fund</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 7,406	\$ 117,232	\$ 124,638
Due from other governments	-	110,229	110,229
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 7,406</u>	<u>\$ 227,461</u>	<u>\$ 234,867</u>
<b><u>LIABILITIES</u></b>			
Due to other funds	\$ -	\$ -	\$ -
Total liabilities	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>
<b><u>FUND BALANCE</u></b>			
Restricted for other purposes	7,406	227,461	234,867
Total fund balance	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$ 7,406</u>	<u>\$ 227,461</u>	<u>\$ 234,867</u>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2022**

	DARE Fund	Tri-Parish Fund	Total
<b><u>REVENUES</u></b>			
Intergovernmental			
State grants	\$ -	\$ -	\$ -
Use of money and property:			
Interest	74	1,177	1,251
Seized assets	-	57,317	57,317
Total Revenues	74	58,494	58,568
<b><u>EXPENDITURES</u></b>			
Public safety:			
Law enforcement	-	40,472	40,472
DARE expenditures	-	-	-
Capital outlay	-	9,667	9,667
Total Expenditures	-	50,139	50,139
Excess of Revenues over Expenditures	74	8,355	8,429
Fund Balance at beginning of year	7,332	219,106	226,438
Fund Balance at end of year	\$ 7,406	\$ 227,461	\$ 234,867



**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**CUSTODIAL FUNDS - COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**JUNE 30, 2022**

	<u>Civil Bond</u>	<u>Criminal Bond</u>	<u>Tax Collector</u>	<u>Work Release Inmate</u>	<u>Total</u>
<b>ASSETS</b>					
Cash	\$ 344,984	\$ 616,562	\$ 617,405	\$ 534,417	\$ 2,113,368
Total Assets	<u>\$ 344,984</u>	<u>\$ 616,562</u>	<u>\$ 617,405</u>	<u>\$ 534,417</u>	<u>\$ 2,113,368</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NET POSITION</b>					
Restricted for:					
Unsettled balances due to others	\$ 344,984	\$ 616,562	\$ 617,405	\$ 271,404	\$ 1,850,355
Due to inmates	-	-	-	263,013	263,013
Total net position	<u>\$ 344,984</u>	<u>\$ 616,562</u>	<u>\$ 617,405</u>	<u>\$ 534,417</u>	<u>\$ 2,113,368</u>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**CUSTODIAL FUNDS - COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Civil Bond	Criminal Bond	Tax Collector	Work Release Inmate	Total Custodial Funds
<b><u>ADDITIONS:</u></b>					
Deposits:					
Advance payments from attorneys	249,166	-	-	-	249,166
Sheriff's sales and garnishments	4,097,032	-	-	-	4,097,032
Bonds	-	-	-	1,265,128	1,265,128
Fines and costs	-	1,102,266	-	-	1,102,266
Garnishments	767,100	-	-	-	767,100
Jury Subpoenas	266,030	-	-	-	266,030
Receipts from inmates	-	-	-	3,772,009	3,772,009
Service fees	386,330	-	-	-	386,330
Taxes, fees, etc. paid to tax collector	-	-	68,645,820	-	68,645,820
Interest	-	5,571	-	-	5,571
Total additions	<u>5,765,658</u>	<u>1,107,837</u>	<u>68,645,820</u>	<u>5,037,137</u>	<u>80,556,452</u>
<b><u>REDUCTIONS:</u></b>					
Attorney 3rd party sales proceeds	4,306,851	-	-	-	4,306,851
Taxes, fees, etc. distributed to taxing bodies and others	-	-	68,291,592	-	68,291,592
TPSO authorized deductions	-	-	-	1,332,500	1,332,500
Commissions	130,357	-	-	227,138	357,495
Criminal bonds	-	-	-	1,130,296	1,130,296
Distribution to inmates	-	-	-	957,696	957,696
Deposits settled to:					
Sheriff's general fund	-	215,428	-	-	215,428
Clerk of Court	-	5,278	-	-	5,278
District Attorney	-	197,460	-	-	197,460
Judicial Expense Fund	-	178,987	-	-	178,987
Indigent Defender Board	-	184,265	-	-	184,265
Refunds	-	93,730	-	-	93,730
Louisiana Department of Public Safety Crime Lab	-	5,278	-	-	5,278
Garnishments	767,100	-	-	-	767,100
Other	-	22,276	-	1,164,003	1,186,279
Government Sheriff Sales Cost	230,726	-	-	-	230,726
Service fees	329,162	-	-	-	329,162
Total reductions	<u>5,764,196</u>	<u>902,702</u>	<u>68,291,592</u>	<u>4,811,633</u>	<u>79,770,123</u>
Change in fiduciary net position	1,462	205,135	354,228	225,504	786,329
Net position - beginning	343,522	411,427	263,177	308,913	1,327,039
Net position - ending	<u>\$ 344,984</u>	<u>\$ 616,562</u>	<u>\$ 617,405</u>	<u>\$ 534,417</u>	<u>\$ 2,113,368</u>

STATE OF LOUISIANA, PARISH OF TANGIPAHOA

AFIDAVIT

Daniel H. Edwards, Sheriff of Tangipahoa Parish

BEFORE ME, the undersigned authority, personally came and appeared, Daniel H. Edwards, the sheriff of Tangipahoa Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$528,144.42 is the amount of cash on hand and in the tax collector account on June 30, 2022.

He further deposed and said:

All itemized statements of the amounts of taxes collected for tax year 2021, 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 Tangipahoa Parish

SWORN to and subscribed before me, Notary, this 25<sup>th</sup> day of October, 2022, in my office in Hammond, Louisiana.

Mary Ann S. Valega (Signature)

Mary Ann S. Valega (Print), # 47167

\_\_\_\_\_  
(Commission)

Mary Ann S. Valega, Notary Public  
200 N. Cate St., Hammond, LA 70401  
State of Louisiana, Notary# 47167  
My commission expires at death

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS**  
**TO AGENCY HEAD**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Agency Head Name/Title: Daniel Edwards, Sheriff

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 182,575
Benefits-insurance (health)	7,905
Benefits-retirement	27,125
Deferred compensation	19,125
Benefits-other (dental)	125
Benefits-other (GTL)	2,400
Dues	15,847
Vehicle rental	1,118
Per diem	1,196
Reimbursements	3,658
Travel	342
Registration fees	1,261
Conference travel	1,047
	<hr/>
	\$ 263,724
	<hr/> <hr/>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE- COLLECTING/DISBURSING ENTITY**  
**AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**  
**JUNE 30, 2022**

	<b>First Six Month Period Ended 12/31/21</b>	<b>Second Six Month Period Ended 06/30/22</b>
Cash Basis Presentation		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	<b>\$ 818,707</b>	<b>\$ 1,595,772</b>
<b>Add: Collections</b>		
3rd Party - Advanced Payments	841,268	1,038,271
3rd Party - Garnishments Collections	400,328	366,772
3rd Party- Sheriff Sales	1,034,986	3,059,002
3rd Party- Bond Fees	449,125	627,182
Criminal Fines- Bonds IWC	-	13,332
Interest Earnings on Collected Balances	2,463	3,108
<b>Subtotal Collections</b>	<b>2,728,170</b>	<b>5,107,667</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b>		
21st Judicial Clerk of Court - Bond Fees	2,384	2,894
21st Judicial District Attorney- Bond Fees	97,791	99,669
21st Judicial District Public Defender - Bond Fees	91,801	92,464
21st Judicial Expense Fund - Bond Fees	89,417	89,570
Louisiana Dept of Public Safety Crime Lab - Bond Fees	2,384	2,894
Hammond Police Department - Asset Forfeiture Sale	-	-
Jefferson Parish Sheriff Office - Asset Forfeiture Sale	-	-
21st District Attorney Office - Asset Forfeiture Sale	-	-
Criminal Court Fund - Asset Forfeiture Sale	-	-
Acadia Parish- Sheriff Sale	-	-
East Baton Rouge Parish Sheriff - Sheriff Sale	-	-
Iberia Sheriff - Sheriff Sale	-	-
Jefferson Sheriff- Sheriff Sale	60	330
Livingston Sheriff - Sheriff Sale	533	52
Pointe Coupee Sheriff - Sheriff Sale	-	188
St. Landry Sheriff - Sheriff Sale	-	140
St. Tammany Sheriff - Sheriff Sale	-	-
Tangipahoa Tax - Sheriff Sale	6,093	3,557
Tangipahoa Registry Court - Sheriff Sale	73,369	122,394
Tangipahoa Clerk- Sheriff Sale	5,719	18,271
3rd Party - Sheriff Sales	886,078	2,768,433
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection (enter zero if no activity to report here)	33,516	96,842
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount (enter zero if no activity to report here)	-	-
TPSO Bond Fee Disbursements	78,508	136,920
IWC Fee	646	21,631
TPSO Asset Forfeiture Sale Proceeds	-	-
TPSO Garnishment Collection Fees	24,048	23,386
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
3rd Party - Attorney Garnishment Collections	376,280	343,386
3rd Party - Service Fees	163,128	166,034
3rd Party - Closed out Cases	-	1,630,373
Bond Fee Refunds	19,350	74,380
Payments to 3rd Party Collection/Processing Agencies	-	-
<b>Subtotal Disbursements/Retainage</b>	<b>1,951,105</b>	<b>5,693,808</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<b>\$ 1,595,772</b>	<b>\$ 1,009,631</b>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE-RECEIVING ENTITY**  
**AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**  
**JUNE 30, 2022**

Cash Basis Presentation	<b>First Six Month Period Ended 12/31/21</b>	<b>Second Six Month Period Ended 06/30/22</b>
<b>Receipts From:</b>		
21st Clerk of Court - Jury Subpoena's	26,520	36,941
Tangipahoa Parish Government - Jury subpoena's	110,019	92,550
21st Judicial District Attorney Asset Forfeiture Fund-asset Forfeiture/Sale	24,326	43,516
21st Judicial District Court, Criminal Fines-Other	46,176	77,955
22nd Judicial District Court, Criminal Court Cost/Fees	14,451	23,682
3rd Justice of Peace - Service Fees	201	219
Acadia Parish Clerk of Court - Service Fees	-	55
First City Court - Service Fees	-	210
Ascension Clerk of Court - Service Fees	401	30
Assumption Clerk of Court- Service Fees	230	69
Avoyelles Clerk of Court- Service Fees	239	129
Bienville Clerk of Court- Service Fees	-	55
Bossier Clerk of Court - Service Fees	439	-
Boissiere City Court - Service Fees	130	31
Beauregard - Service Fees	31	-
Caddo Clerk of Court - Service Fees	293	416
Calcasieu Clerk of Court - Service Fees	300	445
Cameron Parish Clerk of Court- Service Fees	-	155
City of Alexandria - Service Fees	-	31
City of Breaux Bridge- Service Fees	85	-
City of Columbia - Service Fees	52	-
City of East Baton Rouge - Service Fees	110	-
City Court of Denham Springs - Service Fees	253	406
City of Diamondhead - Service Fees	-	-
City Court of Hammond - Service Fees	9,127	12,067
City Court of Houma - Service Fees	144	440
City Court of Lafayette - Service Fees	295	425
City Court of Slidell- Service Fees	-	-
City Court of Sulphur- Service Fees	-	52
City Court of St. Tammany - Service Fees	160	1,010
City Court of Thibodeaux - Service Fees	-	-
City Court of Ville Platte - Service Fees	-	-
Concordia Clerk of Court - Service Fees	31	31
Constable 2nd City Court - Service Fees	99	-
Constable Lambert Boissiere - Service Fees	-	324
Desoto Clerk of Court - Service Fees	-	-
East Baton Rouge Clerk of Court - Service Fees	10,655	12,320
East Baton Rouge Sheriff - Service Fees	-	176
East Carroll Clerk of Court - Service Fees	-	-
East Feliciana Clerk of Court - Service Fees	54	52
Eunice City Court - Service Fees	-	92
Grant Clerk of Court- Service Fees	159	-
Iberville Clerk of Court - Service Fees	107	1,144
Iberia Clerk of Court - Service Fees	54	162
Jefferson Clerk of Court - Service Fees	223	666
Jefferson 1st Parish Court - Service Fees	134	36
Jefferson 2nd Parish Court - Service Fees	62	-
Jefferson Davis Clerk of Court - Service Fees	55	52
Justice of Peace Clerks Fund - Service Fees	55	-

See continuation on next page

**TANGIPAHOA PARISH Sheriff**  
**AMITE, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE-RECEIVING ENTITY**  
**AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**  
**JUNE 30, 2022**

Continued from previous page

Cash Basis Presentation	<b>First Six Month Period Ended 12/31/21</b>	<b>Second Six Month Period Ended 06/30/22</b>
<b>Receipts From:</b>		
Lafayette Sheriff - Service Fees	-	165
Lafayette Clerk of Court - Service Fees	1,361	1,324
Lafourche Clerk of Court - Service Fees	366	172
Lake Charles City Court - Service Fees	62	52
Lincoln Clerk of Court - Service Fees	-	140
Livingston Sheriff - Service Fees	52	112
Livingston Clerk of Court - Service Fees	1,767	1,847
City of Morgan City- Service Fees	-	112
Orleans Sheriff - Service Fees	1,624	957
Orleans Clerk of Court - Service Fees	52	-
Ouachita Clerk of Court - Service Fees	136	157
Plaquemines Clerk of Court - Service Fees	52	-
Pointe Coupee Clerk of Court - Service Fees	-	52
Rapides Clerk of Court - Service Fees	157	290
Ruston City Court - Service Fees	31	52
St. Bernard Clerk of Court - Service Fees	412	486
ST. James Clerk of Court - Service Fees	156	170
St. Charles Clerk of Court - Service Fees	19	286
St. John the Baptist Clerk of Court - Service Fees	512	598
St. Helena Clerk of Court - Service Fees	327	164
St. Helena Sheriff - Service Fees	338	275
St. Landry Clerk of Court - Service Fees	5,160	93
St. Martin Clerk of Court - Service Fees	108	52
St. Mary Clerk of Court - Service Fees	31	52
St. Tammany Clerk of Court - Service Fees	9,263	7,191
St. Tammany Sheriff - Service Fees	618	300
St. Martin Clerk of Court - Service Fees	-	124
Tangipahoa Clerk of Court - Service Fees	37,362	50,445
Terrebonne Clerk of Court - Service Fees	460	407
Third Ward St. Tammany - Service Fees	52	-
Vernon Clerk of Court - Service Fees	210	-
Winn Clerk of Court - Service Fees	-	55
Washington Clerk of Court - Service Fees	1,408	526
West Baton Rouge Clerk of Court - Service Fees	60	244
West Feliciana Clerk of Court - Service Fees	107	108
Zachary City Court - Service Fees	77	-
3rd Party - Service Fees	117,119	84,382
<b>Subtotal Receipts</b>	<b>\$ 425,129</b>	<b>\$ 457,334</b>

**Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)**



**INDEPENDENT AUDITORS' 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**

To the Honorable Daniel Edwards  
Tangipahoa Parish Sheriff  
Amite, 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, the major fund, and the aggregate remaining fund information of the Tangipahoa Parish Sheriff, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Tangipahoa Parish Sheriff's Office basic financial statements, and have issued our report thereon dated December 2, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Tangipahoa Parish Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tangipahoa Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of Tangipahoa Parish 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 timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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



**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Tangipahoa Parish 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Gonzales, Louisiana  
December 2, 2022

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES**  
**JUNE 30, 2022**

**A. Summary of Auditors' Results**

*Financial Statements*

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Tangipahoa Parish Sheriff were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' 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*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the Tangipahoa Parish Sheriff's Office which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

**B. Findings – Financial Statements Audit**

None noted

**C. Findings - Compliance**

None noted

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**SCHEDULE OF PRIOR YEAR FINDINGS**  
**JUNE 30, 2022**

**FINDINGS -FINANCIAL STATEMENT AUDIT**

None noted

**FINDINGS -COMPLIANCE**

None noted

**FINDINGS AND QUESTIONED COSTS- MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None noted



**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Sheriff Daniel Edwards 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, 2021 through June 30, 2022. Tangipahoa Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

***Written Policies and Procedures***

---

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and entity's operations:
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.  
*Written policies and procedures were obtained and address the functions noted above.*
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.  
*Written policies and procedures were obtained and address the functions noted above.*
  - c) **Disbursements**, including processing, reviewing, and approving.  
*Written policies and procedures were obtained and address the functions noted above.*

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

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

- e) **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.*

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

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

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of the 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.*

- h) **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.*

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) 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.*

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*Not applicable, the Sheriff has no debt.*

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

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

- l) **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 the functions noted above.*

***Board (or Finance Committee, if applicable)***

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2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws or other equivalent document.

*Since the Sheriff does not have a board, members of management hold a Departmental Meeting with Sheriff Edwards monthly. The meetings were held monthly with a quorum.*

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

*The minutes documented the review of financial activity of the entity.*

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

*The general fund reported a positive unrestricted fund balance in prior fiscal year audit report.*

***Bank Reconciliations***

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3. Obtain a listing of entity 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 selected account, and observe that:

*Obtained listing of client bank accounts for the fiscal period from management and management's representation that listing is complete.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

#### ***Collections (excluding electronic funds transfers)***

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

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

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

*Obtained a listing of collection locations and management's representation that listing is complete.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exception noted.*

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

*No exception noted.*

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

*No exceptions noted.*

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

a) Observe that receipts are sequentially pre-numbered.

*Sequentially pre-numbered receipts were not used.*

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

*No exceptions noted.*

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

*No exceptions noted.*

d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

*No exceptions noted.*

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

*No exceptions noted.*

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

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

*Obtained listing of locations that process payments and management's representation that listing is complete.*

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

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

*No exceptions noted.*



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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

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

*Observed the disbursement matched the related original itemized invoice and that deliverables were received by the entity.*

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

*The disbursement documentation included evidence of segregation of duties tested under #9.*

#### **Credit Cards/Debit Cards/Fuel Cards/P-Cards**

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

*Obtained listing of the credit cards and management's representation that listing is complete.*

12. Using the listing prepared by management, randomly select 5 cards (or all if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe 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. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

*No exceptions noted.*

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

*No exceptions noted.*

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

*Of the items selected for testing, two transactions did not have documentation of business/public purpose.*

*Management's response: Documentation will be maintained to support item, business/public purpose and individuals participating in meals.*

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

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

*Obtained listing of travel and related expense reimbursements and management's representation that listing is complete.*

- a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*No exceptions noted.*

- b) 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.*

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

*No exceptions noted.*

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

*No exceptions noted.*

### **Contracts**

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

*Obtained listing of contracts initiated or renewed during the fiscal period and management's representation that listing is complete.*

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

*No exceptions noted.*

- b) Observe whether 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.*

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

*Not applicable.*

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

*No exceptions noted.*

### **Payroll and Personnel**

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16. 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 or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

*Obtained listing of employees and management's representation that listing was complete. Agreed paid salaries to authorized salaries/pay rates in the personnel file without exception.*

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

- a) Observe that all selected employees or 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.*

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

18. 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.*

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

*No exceptions noted.*

## ***Ethics***

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:
- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*No exceptions noted.*

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

*No exceptions noted.*

## ***Debt Service***

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21. 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.

*No bonds/notes and other debt instruments issued during the fiscal period.*

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

*No bonds/notes outstanding at the end of the fiscal period.*

## ***Fraud Notice***

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

*Management asserted that the entity did not have any misappropriations of public funds or assets.*

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

*No exceptions noted.*

## ***Information Technology Disaster Recovery/Business Continuity***

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

- a. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

*We performed the procedure and discussed the results with management.*

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

*We performed the procedure and discussed the results with management.*

- c. Obtain a listing of the entity’s computers currently in use, and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

*We performed the procedure and discussed the results with management.*

## ***Sexual Harassment***

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26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

*No exceptions noted.*

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

*No exceptions noted.*

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

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

*No exceptions noted.*

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

*No exceptions noted.*

- c. Number of complaints which resulted in a finding that sexual harassment occurred;

*No exceptions noted.*

- d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

*No exceptions noted.*

- e. Amount of time it took to resolve each complaint.

*No exceptions noted.*

We were engaged by Tangipahoa 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 Tangipahoa 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.



Gonzales, Louisiana  
December 2, 2022