

EAST FELICIANA PARISH SHERIFF

Clinton, Louisiana

Financial Report

Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

The Honorable Jeffery E. Travis
East Feliciana Parish Sheriff
Clinton, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Feliciana Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements 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 business-type activities, each major fund, and the aggregate remaining fund information of the Sheriff as of June 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 budgetary comparison schedules, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and the schedule of employer contributions on pages 45 through 50 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Sheriff has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The accompanying custodial funds combining statements and justice system funding schedule 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 custodial funds combining statements and justice system funding schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the tax collector fund affidavit and the general fund expenditure budgetary comparison schedule but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2023, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 16, 2023

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Net Position
June 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and interest-bearing deposits	\$ 3,089,584	\$ 90,010	\$ 3,179,594
Receivables	-	42,019	42,019
Due from other governmental units	158,366	-	158,366
Inventory	3,542	13,354	16,896
Prepaid items	12,420	-	12,420
Capital assets, net	501,796	-	501,796
Total assets	3,765,708	145,383	3,911,091
DEFERRED OUTFLOWS OF RESOURCES			
Pension plan	1,733,973	-	1,733,973
OPEB	138,538	-	138,538
Total deferred outflows of resources	1,872,511	-	1,872,511
LIABILITIES			
Accounts and other accrued payables	91,391	1,369	92,760
Long-term liabilities:			
Due within one year	35,000	-	35,000
Due after one year	140,000	-	140,000
Other post employment benefits payable	4,590,670	-	4,590,670
Net pension liability	2,226,368	-	2,226,368
Total liabilities	7,083,429	1,369	7,084,798
DEFERRED INFLOWS OF RESOURCES			
Pension plan	142,753	-	142,753
OPEB	1,669,623	-	1,669,623
Total deferred inflows of resources	1,812,376	-	1,812,376
NET POSITION			
Net investment in capital assets	501,796	-	501,796
Unrestricted	(3,759,382)	144,014	(3,615,368)
Total net position	\$(3,257,586)	\$ 144,014	\$(3,113,572)

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Activities
Year Ended June 30, 2023

Activities	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Public safety:							
Law enforcement	\$ 5,715,372	\$ 3,369,519	\$ 154,180	\$ 325,000	\$ (1,866,673)	\$ -	\$ (1,866,673)
Business-type activities:							
Commissary	<u>302,799</u>	<u>463,709</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,910</u>	<u>160,910</u>
Total	<u>\$ 6,018,171</u>	<u>\$ 3,833,228</u>	<u>\$ 154,180</u>	<u>\$ 325,000</u>	<u>(1,866,673)</u>	<u>160,910</u>	<u>(1,705,763)</u>
General revenues:							
Taxes -							
Property taxes, levied for general purposes					1,464,548	-	1,464,548
State revenue sharing					47,619	-	47,619
Nonemployer pension contribution					126,652	-	126,652
Interest and investment earnings					13,545	604	14,149
Transfers					<u>170,000</u>	<u>(170,000)</u>	<u>-</u>
Total general revenues					<u>1,822,364</u>	<u>(169,396)</u>	<u>1,652,968</u>
Change in net position					(44,309)	(8,486)	(52,795)
Net position - beginning					<u>(3,213,277)</u>	<u>152,500</u>	<u>(3,060,777)</u>
Net position - ending					<u>\$ (3,257,586)</u>	<u>\$ 144,014</u>	<u>\$ (3,113,572)</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

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

Enterprise Fund

Commissary Fund

To account for the provision of a commissary to the inmates housed by the Sheriff. All activities necessary to provide such services are accounted for in this fund.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Balance Sheet - Governmental Fund
June 30, 2023

	<u>General Fund</u>
ASSETS	
Cash and interest-bearing deposits	\$ 3,089,584
Due from other governmental units	158,366
Inventory	3,542
Prepaid items	<u>12,420</u>
Total assets	<u>\$ 3,263,912</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 43,155
Other accrued liabilities	<u>48,236</u>
Total liabilities	<u>91,391</u>
Deferred inflows of resources:	
Unavailable revenue	<u>14,047</u>
Fund balance:	
Nonspendable	15,962
Assigned	175,000
Unassigned	<u>2,967,512</u>
Total fund balance	<u>3,158,474</u>
Total liabilities and fund balance	<u>\$ 3,263,912</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

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

Total fund balance for the governmental fund at June 30, 2023		\$ 3,158,474
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:		
Buildings, net of \$104,962 accumulated depreciation	\$ 45,894	
Furniture, fixtures, and equipment, net of \$447,264 accumulated depreciation	119,372	
Vehicles, net of \$615,303 accumulated depreciation	<u>336,530</u>	501,796
Deferred outflows of resources are not available resources, and therefore, are not reported in the funds:		
Pension plan		1,733,973
OPEB		138,538
Some of the Sheriff's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources at the fund level.		
Unavailable revenue - delinquent ad valorem taxes		14,047
Some liabilities are not due and payable from current financial resources and are, therefore not reported in the fund. These liabilities consist of the following:		
Judgment payable	(175,000)	
Other post employment benefits payable	(4,590,670)	
Net pension (liability) asset	<u>(2,226,368)</u>	(6,992,038)
The deferred inflows of resources to the retirement system are not payable from current expendable resources and, therefore are not reported in the fund.		
Pension plan		(142,753)
OPEB		<u>(1,669,623)</u>
Total net position of governmental activities at June 30, 2023		<u>\$ (3,257,586)</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

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

	<u>General Fund</u>
Revenues:	
Ad valorem taxes	\$ 1,494,236
Intergovernmental revenues -	
Grants	48,031
State revenue sharing	47,619
State supplemental pay	106,149
Local government	221,981
Fees, charges, and commissions for services -	
Civil and criminal	168,024
Feeding and keeping prisoners	2,788,493
Other	191,021
Donations	325,000
Interest income	13,545
Total revenues	<u>5,404,099</u>
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	3,050,577
Operating services	873,409
Operations and maintenance	1,230,511
Travel and other charges	52,489
Capital outlay	198,523
Total expenditures	<u>5,405,509</u>
Deficiency of revenues over expenditures	(1,410)
Other financing sources (uses)	
Transfers in	<u>170,000</u>
Net change in fund balance	168,590
Fund balance, beginning	<u>2,989,884</u>
Fund balance, ending	<u><u>\$ 3,158,474</u></u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

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

Total net change in fund balance for the year ended June 30, 2023 per the statement of revenues, expenditures and changes in fund balance		\$ 168,590
The change in net position reported for governmental activities in the statement of activities is different because:		
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay which is considered an expenditure on statement of revenues, expenditures and changes in fund balance	\$ 198,522	
Depreciation expense for the year ended June 30, 2023	<u>(137,954)</u>	60,568
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities over multiple periods.</p>		
Repayment of long-term debt		35,000
<p>Some of the Sheriff's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures, and therefore, are reported as deferred inflows of resources at the fund level.</p>		
Net change in unavailable revenue - delinquent ad valorem taxes		(29,688)
<p>Some long-term liabilities are not recognized at the fund level because they do not represent a claim on current financial resources. Expenses at the government-wide level are recognized when these liabilities are incurred, while expenditures are recognized at the fund level when cash payments are made. The amounts below represent the difference between the expenses incurred at the government-wide level and the current financial resources expended at the fund level.</p>		
Other post employment benefits payable	(180,719)	
Net pension liability	<u>(98,060)</u>	<u>(278,779)</u>
Total change in net position at June 30, 2023 per the statement of activities		<u>\$ (44,309)</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Net Position
Proprietary Fund
June 30, 2023

ASSETS

Current assets:

Cash and interest-bearing deposits	\$ 90,010
Receivables	42,019
Inventory	<u>13,354</u>
Total assets	145,383

LIABILITIES

Current liabilities:

Accounts and other payables	<u>1,369</u>
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NET POSITION

Unrestricted	<u>144,014</u>
Total net position	<u>\$ 144,014</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
Year Ended June 30, 2023

Operating revenues:	
Sales	\$ 463,709
Cost of goods sold	<u>302,799</u>
Operating income	160,910
Nonoperating revenues:	
Interest income	<u>604</u>
Income before transfers	161,514
Transfers out	<u>(170,000)</u>
Change in net position	(8,486)
Net position, beginning	<u>152,500</u>
Net position, ending	<u>\$ 144,014</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Cash Flows
Proprietary Fund Type - Enterprise
Year Ended June 30, 2023

Cash flows from operating activities:	
Receipts from customers	\$ 455,122
Payments to suppliers	<u>(298,517)</u>
Net cash provided by operating activities	156,605
Cash flows from noncapital financing activities:	
Transfers to other funds	<u>(170,000)</u>
Cash flows from investing activities:	
Interest earned	<u>604</u>
Net decrease in cash and cash equivalents	(12,791)
Cash and cash equivalents, beginning of period	<u>102,801</u>
Cash and cash equivalents, end of period	<u>\$ 90,010</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 160,910
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in current assets and liabilities -	
Increase in receivables	(8,587)
Decrease in inventory	4,278
Increase in accounts and other payables	<u>4</u>
Net cash provided by operating activities	<u>\$ 156,605</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 16,970
Interest-bearing deposits	535,802
Receivables	<u>2,621</u>
Total assets	<u>555,393</u>
LIABILITIES	
Accounts payable	<u>180,474</u>
DEFERRED INFLOWS OF RESOURCES	
Delinquent taxes	<u>2,621</u>
NET POSITION	
Restricted for individuals, organizations, other governments	<u>\$ 372,298</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

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

	<u>Custodial Funds</u>
Additions:	
Sheriff's sales, suits, and seizures	\$ 270,323
Garnishments	152,320
Bonds	118,750
Bonds, fines, forfeitures and costs	336,389
Inmate deposits	328,561
Taxes, fees, etc., paid to tax collector	12,333,647
Prisoner work release fees	941,421
Other	<u>91,330</u>
Total additions	<u>14,572,741</u>
Deductions:	
Taxes, fees, etc., distributed to taxing bodies and others	12,595,957
Deposits settled to -	
Clerk of Court	66,975
Police Jury	138,452
District Attorney	66,870
Indigent defender board	93,173
Litigants, attorneys, others, etc.	447,309
Refunds	33,250
Inmate withdrawals	<u>1,318,585</u>
Total deductions	<u>14,760,571</u>
Net change in fiduciary net position	(187,830)
Net position - beginning	<u>560,128</u>
Net position - ending	<u><u>\$ 372,298</u></u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements

INTRODUCTION

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

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, 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, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

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

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

(1) Summary of Significant Accounting Policies

The accompanying basic financial statements of the East Feliciana Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Reporting Entity

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for the Sheriff as an economic unit. The government-wide financial statements report the Sheriff's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities and all business-type activities of the primary government. Fiduciary funds are omitted from the government-wide financial statements.

The statement of activities presents a comparison between direct expense and program revenues for each function of the Sheriff's governmental and business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods and 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 (FFS)

The accounts of the Sheriff are organized and operated on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues, and expenditures/expenses, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the Sheriff. The various funds of the Sheriff are classified into three categories: governmental, proprietary, and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column.

Major funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources, or liabilities and deferred inflows of resources are at least ten percent of the totals for all governmental and enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds for the same item or funds designated as major at the discretion of the Sheriff. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements. The Sheriff uses the following funds, grouped by fund type.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Governmental Fund -

Governmental funds are those through which most governmental functions of the Sheriff are financed. The acquisition, use, and balance of the Sheriff's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

General Fund -

The General Fund is the primary operating fund of the Sheriff and is used to account for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all major governmental funds and nonmajor funds aggregated. A reconciliation is presented to summarize the differences in fund balances of the governmental fund financial statements and the net position of the governmental activities in the government-wide financial statements.

Proprietary Fund -

Proprietary funds are used to account for the Sheriff's ongoing operations and activities which are similar to those often found in the private sector where the intent is that costs of providing goods and services be recovered through user charges. The proprietary fund maintained by the Sheriff is an enterprise fund.

Enterprise Fund -

Enterprise funds are proprietary funds that are used to report activities for which a fee is charged to external users. These funds account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the government body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the government body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Sheriff's major enterprise fund is the Commissary Fund.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Fiduciary Funds -

Custodial funds account for assets held by the Sheriff for various local governments and inmates and others. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

The measurement focus determines the accounting and financial reporting treatment applied to a fund. The governmental and business-type activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The fund financial statements use either the current financial resources measurement focus or the economic resources measurement focus as appropriate. Governmental funds use the current financial resources measurement focus. The measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income. The measurement focus of the propriety fund type, the flow of economic resources, is based upon determination of net income, net position, and cash flows.

The accrual basis of accounting is used throughout the government-wide statements; conversely, the financial statements of the governmental funds have been prepared in accordance with the modified accrual basis of accounting, whereby revenues are recognized when considered both measurable and available to finance expenditures of the current period. For this purpose, the Sheriff considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. An exception to this is grants collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. The Sheriff considers reimbursement amounts received within one year as available. The Sheriff accrues intergovernmental revenue, ad valorem tax revenue, charges for services, and investment income based upon this concept. Expenditures generally are recognized when the related fund liabilities are incurred and become payable in the current period. Proceeds of debt are reported as other financing sources, and principal and interest on long-term debt, as well as expenditure related to compensated absences and claims and judgments, are recorded as expenditure when paid.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursement for specific purposes or projects are recognized in the period in which the expenditures are recorded. All other revenue items are considered to be measurable and available only when the cash is received by the Sheriff. Transfers between the governmental and proprietary funds are recorded when the related liability is incurred. These transfers do not represent revenues (expenditure) to the Sheriff and are, therefore, reported as other financing sources (uses) in the governmental fund financial statements.

The financial statements of the enterprise fund have been prepared in accordance with the accrual basis of accounting. Accordingly, revenues are recorded when earned, and expenses and related liabilities are recorded when incurred.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity

Cash and interest-bearing deposits

Cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Sheriff. They are stated at cost, which approximates market.

For the purpose of the propriety fund statement of cash flows, "cash and cash equivalents" includes all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less when purchased.

Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and is recorded as expense when consumed. Inventory of the Sheriff's Enterprise Fund consists of items purchased for resale to prisoners. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2023 are recorded as prepaid items.

Capital Assets

Capital assets, which include buildings, furniture, fixtures and equipment, and vehicles, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at acquisition value at the date of donation. The Sheriff maintains a threshold level of \$1,500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Vehicles	5 years
Buildings	10-40 years
Furniture, fixtures and equipment	5-7 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated Absences

Employees of the Sheriff's office with 1 year of service as of June 30th are granted up to 48 hours of sick leave and up to 48 hours of vacation on July 1st of each year. For employees who have less than one year of service, sick leave and vacation time will be granted on a pro-rate basis accounting to the number of months worked prior to July 1st. Employees with two years or more of service are granted 96 hours of sick leave on July 1st of each year. Employees with two years or more of service are granted up to 144 hours of vacation time depending upon the number of years of service. An employee may not accrue vacation leave from one year to the next. Sick leave may be accumulated up to 500 hours; however, if an employee resigns, retires, or is terminated, the accumulated sick leave is forfeited. At June 30, 2023, the Sheriff has no leave benefits that are required to be reported in accordance with generally accepted accounting principles.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Sheriff has two items that qualify for reporting in this category, the deferred outflow of resources attributable to its pension plan and the deferred outflow of resources attributable to its total OPEB liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Sheriff has two items that qualify for reporting in this category, the deferred inflow of resources attributable to its pension plan and the deferred inflow of resources attributable to its total OPEB liability.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

The Sheriff also reported deferred inflows of resources related to unavailable delinquent ad valorem tax revenue totaling \$14,047 in the General Fund at June 30, 2023.

Postemployment benefits other than pensions (OPEB)

The total OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB and OPEB expense (see Note 8), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. In the governmental fund financial statements contributions are recognized as expenditures when due.

Pension Plan

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension, and pension expense (see Note 9), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position 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. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

Equity Classifications

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

- a. Net investment in capital assets consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups, such as creditors, grantors, and contributors, laws or regulations of other governments; or law through constitutional provisions or enabling legislation. It is the Sheriff's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

- c. Unrestricted net position consists of all other assets, deferred outflows of resources, liabilities and deferred inflows of resources that do not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily upon the extent to which the Sheriff is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The categories and their purposes are:

- a. Nonspendable includes fund balance amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints requiring they remain intact. The Sheriff’s nonspendable fund balance includes inventories and prepaid items.
- b. Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors, contributors or amounts constrained due to constitutional provisions or enabling legislation or the laws or regulations of other governments.
- c. Committed includes fund balance amounts that can be used only for specific purposes determined by a formal action of the Sheriff. The Sheriff is the highest level of decision-making authority for the Sheriff’s office. Commitments may be established, modified, or rescinded only through resolutions approved by the Sheriff.
- d. Assigned includes fund balance amounts that are constrained by the Sheriff’s intent to be used for specific purposes, that are neither restricted nor committed. The assignment of fund balance is authorized by a directive approved by the Sheriff.
- e. Unassigned includes fund balance amounts which have not been classified within the above-mentioned categories.

It is the Sheriff’s policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Sheriff uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

Proprietary fund equity is classified as the same as in the government-wide statements.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

E. Revenues and Expenditures

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. The taxes are generally collected in December, January, and February of the fiscal year. Intergovernmental revenues and fees, charges, and commissions for services are recorded when the Sheriff is entitled to the funds. Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Operating Revenues and Expenses

In the proprietary fund, operating revenues are those revenues produced as a result of providing services and producing and delivering goods and/or services. Nonoperating revenues are funds primarily provided by investing activities, such as financial institution interest income, gains on disposal of assets, and insurance recovers on property loss. Operating expenses are those expenses are not directly related to the production of revenue and include items such as interest expense and losses on disposal of assets.

Expenditures/Expenses

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

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities. In the fund financial statements, expenditures are classified by character in the governmental fund and as operating or nonoperating in the proprietary fund. In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

F. Bad Debts

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available, which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality at June 30, 2023.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

G. Use of Estimates

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

(2) Cash and Cash Equivalents

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2023, the Sheriff had cash and interest-bearing deposits (book balances) totaling \$3,732,366 as follows:

	Government-wide Statement of Net Position		Fiduciary Funds	Total
	Governmental Activities	Business-Type Activities	Statement of Net Position	
Noninterest-bearing deposits	\$ 937,000	\$ -	\$ 16,970	\$ 953,970
Interest-bearing deposits	2,152,584	90,010	535,802	2,778,396
Total	\$ 3,089,584	\$ 90,010	\$ 552,772	\$ 3,732,366

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. The Sheriff does not have a policy for custodial credit risk; however, 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 pledging financial institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial institution. These securities are held in the name of the pledging financial institution in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2023, are secured as follows:

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Bank balances	<u>\$ 3,640,081</u>
Federal deposit insurance	851,074
Pledged securities	<u>2,789,007</u>
 Total	 <u>\$ 3,640,081</u>

Pledged securities in the amount of \$2,789,007 were exposed to custodial credit risk. These securities include uninsured or unregistered investments for which the securities are held by the bank, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to taxpayers by the Sheriff in October. Billed taxes are due to December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of East Feliciana Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2023, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 5.25 mills on property with net assessed valuations totaling \$270,850,809.

Total law enforcement taxes levied during fiscal year 2023 were \$1,421,968. Taxes receivable were \$16,628 at June 30, 2023 and are reported as a component of Due from other Governments in the General Fund in these financial statements.

(4) Ex-officio Tax Collector

The amount of cash on hand in the tax collector account at June 30, 2023 was \$140,526. The unsettled balances of the Tax Collector Fund at June 30, 2023 consisted of the following:

Parish licenses	\$ 43,111
Taxes, notices, etc.	<u>97,415</u>
 Total	 <u>\$ 140,526</u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Parish Wide Taxes	\$ 738,863
Police Jury (Constitution)	901,890
Parish Wide School (Maintenance)	4,590,457
Health Unit	810,081
Library	675,067
Law Enforcement	1,417,642
Assessment District	1,725,473
Fire District	1,687,669
Forrest Acreage	12,793
911 Emergency	270,027
Fire Protection Fees	375,774
Louisiana Tax Commission	72,616
Total	<u>\$13,278,352</u>

The amount of all taxes assessed and uncollected, by taxing authority is as follows:

	Decreases to tax roll	Adjudication of taxes	Other	Total
Parish Wide Taxes	\$ 8,277	\$ 167	\$ 169	\$ 8,613
Police Jury (Constitution)	9,999	213	204	10,416
Parish Wide School (Maintenance)	50,895	1,085	1,040	53,020
Health Unit	8,981	192	183	9,356
Library	7,484	159	153	7,796
Law Enforcement	15,717	335	321	16,373
Assessment District	19,130	408	391	19,929
Fire District	18,711	399	382	19,492
Forrest Acreage	6	-	-	6
911 Emergency	2,994	65	61	3,120
Fire Protection	743	2,962	38	3,743
Louisiana Tax Commission	181	-	-	181
Total	<u>\$ 143,118</u>	<u>\$ 5,985</u>	<u>\$ 2,942</u>	<u>\$ 152,045</u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) Due From Other Governmental Units

Amounts due from other governmental units totaling \$158,366 at June 30, 2023 consisted of the following:

State of Louisiana:		
Maintenance of prisoners	\$	62,012
Other		79,726
Ad valorem taxes		<u>16,628</u>
Total		<u><u>\$ 158,366</u></u>

(6) Capital Assets

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

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Buildings	\$ 150,856	\$ -	\$ -	\$ 150,856
Furniture, fixtures, and equipment	526,774	39,862	-	566,636
Vehicles	<u>793,173</u>	<u>158,660</u>	<u>-</u>	<u>951,833</u>
Total	<u>1,470,803</u>	<u>198,522</u>	<u>-</u>	<u>1,669,325</u>
Less: accumulated depreciation				
Buildings	100,414	4,548	-	104,962
Furniture, fixtures, and equipment	381,694	43,821	-	425,515
Vehicles	<u>547,467</u>	<u>89,585</u>	<u>-</u>	<u>637,052</u>
Total	<u>1,029,575</u>	<u>137,954</u>	<u>-</u>	<u>1,167,529</u>
Net capital assets	<u><u>\$ 441,228</u></u>	<u><u>\$ 60,568</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 501,796</u></u>

Depreciation expense in the amount of \$137,954 was charged to public safety.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(7) Changes in Long-Term Liabilities

The following is a summary of long-term liability transactions of the Sheriff for the year ended June 30, 2023:

	Beginning Balance	Additions	Deletions	Ending Balance	Amount due in one year
Governmental activities - Other liabilities:					
Judgment payable	<u>\$ 210,000</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 175,000</u>	<u>\$ 35,000</u>

Judgment Payable:

A settlement was imposed on the Sheriff totaling \$490,156 during fiscal year ended June 30, 2016, as the result of a lawsuit. The Sheriff paid \$55,000 in 2016, \$50,156 in 2017, \$35,000 in each subsequent year and will be required to pay \$35,000 each year over the next five (5) years after June 30, 2023

(8) Post-Retirement Health Care and Life Insurance Benefits

General Information about the OPEB Plan

Plan Description: The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. These benefits are provided through the Louisiana Sheriff's Association. The plan is a multiple employer defined benefit health care plan administered by the Louisiana Sheriff's Insurance Advisory Committee. The plan provisions and contribution rates are contained in the official plan documents. The plan does not issue a publicly available financial report.

Benefits Provided: The plan provides healthcare, dental, vision and life insurance benefits for retirees and their dependents. The monthly premiums of these benefits for retirees and similar benefits for active employees are paid by the Sheriff. The Sheriff recognizes the cost of providing these benefits (the Sheriff's portion of premiums) as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you go basis.

Generally, employees who retire after age 55 with 15 years of service, or 30 years of service without regard to age, are eligible for benefits. Coverage is also provided to spouses of retirees who are currently receiving benefits. If the retiree pre-deceases the spouse, coverage for the surviving spouse continues.

Retirees are not required to contribute for individual coverage. The Sheriff pays 100% of the individual contribution for medical, dental, and vision coverage and for the first \$20,000 of life insurance coverage. The retiree pays 100% of the contribution for any elected dependent coverage and the cost of life insurance in excess of \$20,000 of coverage.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Employees covered by benefit terms: Plan membership was as follows:

Active employees	52
Inactive employees entitled to but not yet receiving benefit payments	-
Inactive employees currently receiving benefit payments	<u>12</u>
Total	<u><u>64</u></u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$4,590,670 was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2022.

Actuarial Assumptions and other inputs: The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases, including inflation	3.50%
Discount rate, including inflation	3.54%
Healthcare cost trend rates	Level 4.5% for medical and level 2.5% for dental/vision

Since there are no plan assets held in trust the Bond Buyer GO Bond 20 Index was used for determining the discount rate of 3.54% which is an increase of 1.33% from the prior measurement date.

The RPH-2014 Total Table with Projection MP-2021 was used for mortality rates.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of ongoing evaluation of the assumptions from July 1, 2021 to June 30, 2022.

Changes in the Total OPEB Liability

The following presents changes in the total OPEB liability.

Balance as of June 30, 2022	\$ 4,175,114
Changes for the year:	
Service cost	377,743
Interest cost	159,026
Benefit payments	<u>(121,213)</u>
Net change in total OPEB liability	<u>415,556</u>
Balance as of June 30, 2023	<u><u>\$ 4,590,670</u></u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Sensitivity of the total OPEB Liability to changes in the discount rate: The following presents the total OPEB liability of the Sheriff, as well as the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.54%) or one percentage point higher (4.54%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	\$ 5,464,185	\$ 4,590,670	\$ 3,904,261

Sensitivity of the total OPEB Liability to changes in the healthcare cost trend rates: The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (3.50%) or one percentage point higher (5.50%) than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rate	1% Increase
Net OPEB Liability	\$ 3,861,544	\$ 4,590,670	\$ 5,556,371

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

For the year ended June 30, 2023, the Sheriff recognized OPEB expense of \$180,719. At June 30, 2023, the Sheriff reported deferred outflows of resources related to OPEB for the changes in assumptions or other inputs in the amount of \$138,538. Amounts reported as deferred outflows or resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Net Amount Recognized in OPEB Expense
2024	\$ (234,837)
2025	(234,837)
2026	(234,837)
2027	(234,837)
2028	(247,214)
Thereafter	(344,523)
	\$ (1,531,085)

Actuarial value of plan assets: There are no plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

As of June 30, 2023, the Sheriff did not have any amounts owed to the OPEB plan.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(9) Pension Plan

Employees of the Sheriff are provided with retirement benefits through a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. The Fund issues a stand-alone audit report that can be obtained on the Legislative Auditor's website, www.lla.la.gov.

Plan Description: The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

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

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

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

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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

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

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

Deferred Benefits: 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.

Back Deferred Retirement Option Plan (Back-DROP): 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 time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Contributions: 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%. 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 nonemployer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of \$126,652 and excluded from pension expense for the year ended June 30, 2023.

Pension Liability/Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2023, the Sheriff reported an asset of \$2,226,368 for its proportionate share of the net pension liability relating to the cost-sharing plan. The net pension liability/asset was measured as of June 30, 2022, 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, 2022, the Sheriff's proportion was 0.273918%, which was an increase of 0.029421% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Sheriff recognized pension expense of \$452,983 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$17,878.

Contributions – Proportionate Share: Differences between contributions remitted to the Fund and the employer's proportionate share are recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the Fund and contributions reported by the participating employer.

Actuarial Assumptions: The net pension liability/asset was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated unripening 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 procedures indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023 are as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.85% per annum, net of investment expense
Discount Rate	6.85%
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, 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.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Discount Rate: The discount rate used to measure the total pension liability/asset was 6.85%. 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 period of projected benefit payments to determine the total pension liability/asset.

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

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target allocation as of June 30, 2019 were as follows:

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62%	6.61%	4.10%
Fixed Income	25%	4.92%	1.23%
Alternative Investments	<u>13%</u>	6.54%	<u>0.85%</u>
Totals	<u>100%</u>		6.18%
Inflation			<u>2.25%</u>
Expected Arithmetic Nominal Return			<u>8.43%</u>

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate: The following presents the employer's proportionate share of the net pension liability/asset using the discount rate of 6.85%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease <u>5.85%</u>	Current Discount Rate <u>6.85%</u>	1.0% Increase <u>7.85%</u>
Employ's proportionate share of the net pension liability (asset)	\$ 3,942,405	\$ 2,226,368	\$ 795,493

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between expected and actual experiences	\$ 102,415	\$ 110,620
Changes of assumptions	332,551	-
Net difference between projected and actual earnings on pension plan investments	963,877	-
Change in proportion and differences between Employer contributions and proportionate share of contributions	88,981	32,133
Employer contributions subsequent to the measurement date	246,149	-
Total	\$ 1,733,973	\$ 142,753

Deferred outflows of resources of \$246,149 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Net Amount Recognized in Pension Expense
2024	\$ 355,587
2025	296,301
2026	153,916
2027	539,267
	\$1,345,071

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(10) Risk Management

The Sheriff is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the Sheriff maintains commercial insurance policies covering automobile liability, medical payments, uninsured motorist, and collision, and surety bond coverage. In addition to the above policies, the Sheriff maintains a public official's liability policy and a law enforcement policy. No claims were paid, which exceeded the policies' coverage amount, on any of the policies during the past three years.

(11) Litigation and Claims

At June 30, 2023, the Sheriff is subject to various lawsuits and claims, many of which arise in the normal course of business. Although their outcome is not presently determinable, it is the opinion of legal counsel that resolution of these matter will not have a material adverse effect on the financial condition of the Sheriff.

(12) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

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

(13) On-Behalf Payment of Salaries

The State of Louisiana paid the Sheriff's deputies \$106,149 of supplemental pay during the year ended June 30, 2023. Such payments are recorded as intergovernmental revenues and public safety expenditures in the government-wide and General Fund financial statements.

(14) Interfund Transactions

Transfers consisted of \$170,000 transferred from the Commissary Fund to the General Fund for the year ended June 30, 2023. These transfers were used to move a portion of commissary earnings to the General Fund to be used for programs accounted for in that fund in accordance with budgetary authorizations.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(15) Compensation, Benefits and Other Payments to Sheriff

A detail of compensation, benefits, and other payments made to Sheriff Jeffery E. Travis for the year ended June 30, 2023 follows:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 172,500
Benefits - insurance	6,564
Benefits - retirement	21,131
Benefits - Medicare	2,501
Benefits - vision and dental insurance	466
Cell phone/Hot Spot	1,177
Dues	14,375
Travel	577
Registration fees	385
Conference travel	601
	<u>\$ 220,277</u>

**REQUIRED SUPPLEMENTARY
INFORMATION**

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

General Fund
Budgetary Comparison Schedule
Year Ended June 30, 2023
With Comparative Actual Amounts for Year Ended June 30, 2022

	2023		Actual	Variance With Final Budget Positive (Negative)	2022 Actual
	Budget				
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 1,360,000	\$ 1,464,521	\$ 1,494,236	\$ 29,715	\$ 1,368,420
Intergovernmental revenues -					
Grants	25,000	26,228	48,031	21,803	56,911
State revenue sharing	47,500	47,619	47,619	-	47,548
State supplemental pay	74,000	108,214	106,149	(2,065)	74,847
Local government	140,000	219,751	221,981	2,230	125,632
Fees, charges, and commissions for services -					
Civil and criminal	118,000	147,912	168,024	20,112	129,117
Feeding and keeping prisoners	2,740,000	2,744,383	2,788,493	44,110	2,752,352
Other	153,000	166,726	191,021	24,295	156,483
Donations	300,000	300,000	325,000	25,000	345,600
Interest income	200	10,742	13,545	2,803	455
Miscellaneous	-	-	-	-	15,825
Total revenues	<u>4,957,700</u>	<u>5,236,096</u>	<u>5,404,099</u>	<u>168,003</u>	<u>5,073,190</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	2,853,085	3,005,292	3,050,577	(45,285)	2,739,975
Operating services	845,000	880,730	873,409	7,321	789,271
Operations and maintenance	1,234,000	1,323,928	1,230,511	93,417	1,109,248
Travel and other charges	28,800	60,533	52,489	8,044	35,272
Capital outlay	-	180,036	198,523	(18,487)	128,638
Total expenditures	<u>4,960,885</u>	<u>5,450,519</u>	<u>5,405,509</u>	<u>45,010</u>	<u>4,802,404</u>
Excess (deficiency) of revenues over expenditures	(3,185)	(214,423)	(1,410)	213,013	270,786
Other financing sources (uses)					
Transfers in	<u>120,000</u>	<u>150,000</u>	<u>170,000</u>	<u>20,000</u>	<u>182,400</u>
Net change in fund balance	116,815	(64,423)	168,590	233,013	453,186
Fund balance, beginning	<u>2,989,884</u>	<u>2,989,884</u>	<u>2,989,884</u>	<u>-</u>	<u>2,326,698</u>
Fund balance, ending	<u>\$3,106,699</u>	<u>\$2,925,461</u>	<u>\$3,158,474</u>	<u>\$ 233,013</u>	<u>\$2,779,884</u>

The accompanying notes are an integral part of this schedule.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

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

	2023	2022	2021	2020	2019	2018
Service cost	\$ 377,743	\$ 546,729	\$ 546,729	\$ 457,876	\$ 457,876	\$ 440,774
Interest cost	159,026	135,956	126,579	187,645	149,720	146,883
Experience (gain) loss	-	(946,720)	-	-	-	-
Changes in assumptions	-	(1,252,943)	-	259,270	-	-
Benefit payments	<u>(121,213)</u>	<u>(110,871)</u>	<u>(102,310)</u>	<u>(102,310)</u>	<u>(73,761)</u>	<u>(73,761)</u>
Net change in total OPEB liability	415,556	(1,627,849)	570,998	802,481	533,835	513,896
Total OPEB liability -- beginning	<u>4,175,114</u>	<u>5,802,963</u>	<u>5,231,965</u>	<u>4,429,484</u>	<u>3,895,649</u>	<u>3,381,753</u>
Total OPEB liability -- ending	<u>\$ 4,590,670</u>	<u>\$ 4,175,114</u>	<u>\$ 5,802,963</u>	<u>\$ 5,231,965</u>	<u>\$ 4,429,484</u>	<u>\$ 3,895,649</u>
Net OPEB liability	\$ 4,590,670	\$ 4,175,114	\$ 5,802,963	\$ 5,231,965	\$ 4,429,484	\$ 3,895,649
Covered-employee payroll	\$ 1,868,850	\$ 1,868,850	\$ 1,693,126	\$ 1,693,126	\$ 1,654,916	\$ 1,654,916
Total OPEB liability as a percentage of covered-employee payroll	245.64%	223.41%	342.74%	309.01%	267.66%	235.40%
Fiduciary Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funded Ratio	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

The accompanying notes are an integral part of this schedule.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

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

Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Sheriff's Pension and Relief Fund:					
2023	0.273918%	\$ 2,226,368	\$ 2,034,146	109.4%	83.90%
2022	0.244497%	(121,161)	1,803,737	-6.7%	101.04%
2021	0.245836%	1,704,469	1,814,873	93.9%	84.73%
2020	0.259457%	1,227,291	1,813,076	67.7%	88.91%
2019	0.256476%	983,495	1,770,938	55.5%	90.41%
2018	0.252945%	1,095,321	1,748,794	62.6%	88.49%
2017	0.242907%	1,541,705	1,627,894	94.7%	82.10%
2016	0.244740%	1,090,933	1,632,841	66.8%	86.61%
2015	0.236064%	934,815	1,502,419	62.2%	87.34%

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

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

The accompanying notes are an integral part of this schedule.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Schedule of Employer Contributions
Year Ended June 30, 2023

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
Sheriff's Pension and Relief Fund:					
2023	\$ 245,401	\$ 246,149	\$ (748)	\$ 2,133,919	11.54%
2022	249,183	249,117	66	2,034,146	12.25%
2021	220,958	220,951	7	1,803,737	12.25%
2020	222,322	222,316	6	1,814,873	12.25%
2019	222,102	222,122	(20)	1,813,076	12.25%
2018	225,795	227,663	(1,868)	1,770,938	12.86%
2017	231,715	231,716	(1)	1,748,794	13.25%
2016	223,835	226,603	(2,768)	1,627,894	13.92%
2015	232,680	231,739	941	1,632,841	14.19%

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

The accompanying notes are an integral part of this schedule.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

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

(2) OPEB Plan

Changes in Benefit Terms – There were no changes in benefit terms for the OPEB plan.

Changes of Assumptions –

<u>Year ended June 30,</u>	<u>Discount Rate</u>
2023	3.54%
2022	3.54%
2021	2.21%
2020	2.21%
2019	3.88%
2018	3.88%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of the Governmental Accounting Standards Board Statement No. 75 to pay related benefits.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Required Supplementary Information (Continued)

(3) Pension Plan

Changes in Benefit Terms – There were no changes in benefit terms for the pension.

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

Amounts reported in fiscal year ended June 30, 2023 for pension plan reflect the following changes used to measure the total pension liability:

* Year ended June 30,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
2023	6.85%	6.85%	2.50%	5	5.00%
2022	6.90%	6.90%	2.50%	5	5.00%
2021	7.00%	7.00%	2.50%	6	5.00%
2020	7.10%	7.10%	2.50%	6	5.50%
2019	7.25%	7.25%	2.60%	6	5.50%
2018	7.40%	7.50%	2.775%	7	5.50%
2017	7.50%	7.60%	2.875%	7	5.50%
2016	7.60%	7.70%	2.875%	6	5.50%

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

SUPPLEMENTARY INFORMATION

FIDUCIARY FUND TYPE - CUSTODIAL FUNDS

Sheriff's Fund

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

Tax Collector Fund

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

Garnishments Fund

To account for the collection of garnishments paid on an installment basis as authorized by the court and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Prisoner Inmate Fund

To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Combining Statement of Fiduciary Net Position
Fiduciary Funds - Custodial Funds
June 30, 2023

	Sheriff's Fund	Tax Collector Fund	Garnishments Fund	Prison Inmate Fund	Totals
ASSETS					
Cash	\$ -	\$ -	\$ 16,970	\$ -	\$ 16,970
Interest-bearing deposits	146,468	140,526	-	248,808	535,802
Receivables	-	2,621	-	-	2,621
Total assets	146,468	143,147	16,970	248,808	555,393
LIABILITIES					
Accounts payable	43,573	88,720	6,243	41,938	180,474
DEFERRED INFLOWS OF RESOURCES					
Delinquent taxes	-	2,621	-	-	2,621
NET POSITION					
Restricted for individuals, organizations, other governments	\$ 102,895	\$ 51,806	\$ 10,727	\$ 206,870	\$ 372,298

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
Year Ended June 30, 2023

	Sheriff's Fund	Tax Collector Fund	Garnishments Fund	Prison Inmate Fund	Totals
Additions:					
Sheriff's sales, suits, and seizures	\$ 270,323	\$ -	\$ -	\$ -	\$ 270,323
Garnishments	-	-	152,320	-	152,320
Bonds	118,750	-	-	-	118,750
Bonds, fines, forfeitures and costs	336,389	-	-	-	336,389
Inmate deposits	-	-	-	328,561	328,561
Taxes, fees, etc., paid to tax collector	-	12,333,647	-	-	12,333,647
Prisoner work release fees	-	-	-	941,421	941,421
Interest	1	91,329	-	-	91,330
Total additions	<u>725,463</u>	<u>12,424,976</u>	<u>152,320</u>	<u>1,269,982</u>	<u>14,572,741</u>
Deductions:					
Taxes, fees, etc., distributed to taxing bodies and others	-	12,595,957	-	-	12,595,957
Deposits settled to -					
Clerk of Court	66,975	-	-	-	66,975
Police Jury	138,452	-	-	-	138,452
District Attorney	66,870	-	-	-	66,870
Indigent defender board	93,173	-	-	-	93,173
Litigants, attorneys, others, etc.	295,060	-	152,249	-	447,309
Refunds	33,250	-	-	-	33,250
Inmate withdrawals	-	-	-	1,318,585	1,318,585
Total deductions	<u>693,780</u>	<u>12,595,957</u>	<u>152,249</u>	<u>1,318,585</u>	<u>14,760,571</u>
Net change in fiduciary net position	31,683	(170,981)	71	(48,603)	(187,830)
Net position - beginning	<u>71,212</u>	<u>222,787</u>	<u>10,656</u>	<u>255,473</u>	<u>560,128</u>
Net position - ending	<u>\$ 102,895</u>	<u>\$ 51,806</u>	<u>\$ 10,727</u>	<u>\$ 206,870</u>	<u>\$ 372,298</u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Entity Name: East Feliciana Parish Sheriff
LLA Entity ID#: 3083
Date that reporting period ended: 06/30/23

	First Six Month Period Ended <u>12/31/2022</u>	Second Six Month Period Ended <u>6/30/2023</u>
Cash Basis Presentation		
Beginning balance of amounts collected	<u>\$ 129,463</u>	<u>\$ 130,682</u>
Add: Collections		
Civil fees	82,645	81,301
Asset forfeiture/sale	104,551	165,772
Criminal court costs/fees	126,902	166,357
Criminal fines - other	61,494	79,010
Interest earnings on collected balances	183	446
Other	<u>14,462</u>	<u>98,702</u>
Subtotal Collections	<u>390,237</u>	<u>591,588</u>
Less Disbursements to Governments & Nonprofits		
East Feliciana Parish Clerk of Court/Civil fees	34,013	46,714
East Feliciana Parish District Attorney/Fines and costs	27,848	36,475
East Feliciana Parish Police Jury/Fines and costs	59,636	81,565
20th Judicial District Indigent Defender Fund/Cost	37,979	51,755
Feliciana Juvenile Justice District/Cost	2,753	3,899
Clinton Narcotics Fund/Cost	6	345
Slaughter Narcotics Fund/Cost	150	-
Judicial Expense Fund/Cost	20,467	26,951
CMIS/Cost	1,659	2,326
Louisiana Supreme Court/Cost	269	376
Louisiana State Police Crime Lab/Cost	297	504
Louisiana Commission on Law Enforcement/Fees and cost	4,572	6,319
Louisiana Department of Health Traumatic Head & Spinal Cord Injury Trust/Cost	1,200	2,047
Louisiana Department of Wildlife and Fisheries/Cost	44	7
Less Amounts Retained by Collecting Agency		
Amount "self-disbursed" to collecting agency		
Civil fees/costs	4,295	7,557
Criminal fines/costs - other	46,247	76,900
Less Disbursements to Individuals/3rd party collection or processing agencies:		
Other disbursements to individuals	<u>147,583</u>	<u>205,816</u>
Subtotal Disbursements/Retainage	<u>389,018</u>	<u>549,556</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 130,682</u>	<u>\$ 172,714</u>
Ending balance of "partial payments" collected but not disbursed	<u>\$ -</u>	<u>\$ -</u>

OTHER INFORMATION

STATE OF LOUISIANA, PARISH OF EAST FELICIANA

AFFIDAVIT

Jeffery E. Travis, Sheriff of East Feliciana Parish

BEFORE ME, the undersigned authority, personally came and appeared, Jeffery E. Travis, the Sheriff of East Feliciana Parish, State of Louisiana, who after being duly sworn, deposed, and said:

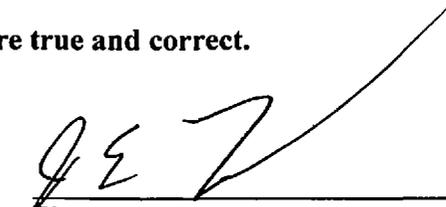
The following information is true and correct:

\$140,526 is the amount of cash on hand in the tax collector account on June 30, 2023;

He further deposed and said:

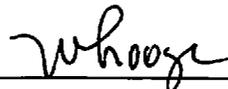
All itemized statements of the amount of taxes collected for tax year 2022, by taxing authority, are true and correct.

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



Signature
Sheriff of East Feliciana Parish

SWORN to and subscribed before me, Notary, this 16th day of October 2023, in my office in Clinton, Louisiana.

 _____ (Signature)
WENDI HOOSE _____ (Print), # **90192**
Notary Public
@ death _____ (Commission)

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

General Fund
Budgetary Comparison Schedule - Expenditures
Year Ended June 30, 2023
With Comparative Actual Amounts for Year Ended June 30, 2022

	2023			Variance With Final Budget Positive (Negative)	2022 Actual
	Budget		Actual		
	Original	Final			
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 142,000	\$ 172,854	\$ 172,500	\$ 354	\$ 161,038
Deputies' salaries	2,415,000	2,521,273	2,581,251	(59,978)	2,278,148
Pension and payroll taxes	281,900	296,980	296,826	154	295,627
Sheriff's expense allowance	14,185	14,185	-	14,185	5,162
Total personal services and related benefits	<u>2,853,085</u>	<u>3,005,292</u>	<u>3,050,577</u>	<u>(45,285)</u>	<u>2,739,975</u>
Operating services:					
Hospitalization insurance	630,000	671,453	681,523	(10,070)	618,867
Auto insurance	120,000	89,667	90,147	(480)	101,906
Other liability insurance	95,000	119,610	101,739	17,871	68,498
Total operating services	<u>845,000</u>	<u>880,730</u>	<u>873,409</u>	<u>7,321</u>	<u>789,271</u>
Operations and maintenance:					
Auto, fuel and oil	235,000	238,220	226,116	12,104	220,726
Auto maintenance	64,000	113,494	99,746	13,748	89,391
Deputy uniforms, supplies, etc.	42,500	68,615	60,544	8,071	24,905
Office supplies and expenditures	115,000	208,698	180,363	28,335	107,808
Telephone	16,000	15,029	29,773	(14,744)	21,635
Prisoner feeding and maintenance	487,500	502,684	531,748	(29,064)	485,563
Professional fees	178,000	134,820	61,656	73,164	126,904
Other	96,000	42,368	40,565	1,803	32,316
Total operations and maintenance	<u>1,234,000</u>	<u>1,323,928</u>	<u>1,230,511</u>	<u>93,417</u>	<u>1,109,248</u>
Travel and other charges	<u>28,800</u>	<u>60,533</u>	<u>52,489</u>	<u>8,044</u>	<u>35,272</u>
Capital outlay:					
Autos	-	133,660	158,661	(25,001)	105,861
Equipment	-	46,376	39,862	6,514	22,777
Total capital outlay	<u>-</u>	<u>180,036</u>	<u>198,523</u>	<u>(18,487)</u>	<u>128,638</u>
Total expenditures	<u>\$4,960,885</u>	<u>\$5,450,519</u>	<u>\$5,405,509</u>	<u>\$ 45,010</u>	<u>\$4,802,404</u>

INTERNAL CONTROL, COMPLIANCE

AND

OTHER MATTERS

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Jeffery E. Travis
East Feliciana Parish Sheriff
Clinton, 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 business-type activities, each major fund, and the aggregate remaining fund information of the East Feliciana Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated October 16, 2023.

Report on Internal Control over Financial Reporting

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

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

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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 Sheriff'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 Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 16, 2023

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

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

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

A. Internal Control Over Financial Reporting

There were no internal control findings.

B. Compliance

There were no compliance findings.

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

There were no internal control findings.

B. Compliance

There were no compliance findings.

EAST FELICIANA PARISH SHERIFF

Statewide Agreed-Upon Procedures Report

Year Ended June 30, 2023

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To Honorable Jeffery E. Travis
East Feliciana Parish Sheriff
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. East Feliciana Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

East Feliciana Parish Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

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

ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

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

iii. **Disbursements**, including processing, reviewing, and approving.

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

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
Written policies and procedures were obtained and address the functions noted above.
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
Written policies and procedures were obtained and address the functions noted above.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
Written policies and procedures were obtained and address the functions noted above.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
Written policies and procedures were obtained and address the functions noted above.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
Written policies and procedures were obtained and address the functions noted above.
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
Written policies and procedures were obtained and address the functions noted above.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
Written policies and procedures were obtained and address the functions noted above.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
Written policies and procedures were obtained and address the functions noted above.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
Written policies and procedures were obtained and address the functions noted above.

2) Board or Finance Committee

(The following procedures are not applicable to East Feliciana Parish Sheriff.)

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
 - iii. For governmental entities, obtain the prior year audit report and observe the 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.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

3) Bank Reconciliations

- A. Obtain a listing of 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:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
Obtained and reviewed bank reconciliations noting that they were prepared within 2 months of the related statement closing date.
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
Obtained and reviewed bank reconciliations noting that they include evidence of review by a member of management who does not handle cash, post ledgers, or issue checks.
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
No items outstanding for more than 12 months from the statement date noted.

4) Collections (excluding electronic funds transfers)

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

Obtained a listing of deposit sites for the fiscal period and management's representation that the listing is complete.

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

- i. Employees responsible for cash collections do not share cash drawers/registers;

Observed that employees responsible for cash collections do not share the same cash drawers/registers.

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

Observed that employees responsible for collecting cash are also responsible for preparing/making bank deposits; however, another employee is responsible for reconciling collection documentation to the deposit.

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

Observed that employees responsible for collecting cash are also responsible for posting cash collection entries to the general ledger; however, another employee is responsible for reconciling ledger postings to each other and to the deposit.

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

Observed that employees responsible for reconciling cash collections to the general ledger are also responsible for collecting cash; however, another employee/official verifies the reconciliation.

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

Obtained and reviewed a copy of the bond or insurance policy for theft covering all employees who have access to cash, noting no exceptions.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

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

Observed that receipts are sequentially pre-numbered.

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
Traced sequentially pre-numbered receipts to the deposit slip noting no exceptions.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
Traced the deposit slip total to the actual deposit per the bank statement noting no exceptions.
- iv. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
Observed deposits noting that 3 out of the 10 deposits selected for testing were not made within one business day of receipt at the collection location.
- v. Trace the actual deposit per the bank statement to the general ledger.
Traced the actual deposit per the bank statement to the general ledger noting no exceptions.

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

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete.
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
Observed that at least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - ii. At least two employees are involved in processing and approving payments to vendors;
Observed that at least two employees are involved in processing and approving payments to vendors.
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
Observed that the employee responsible for processing payments is not prohibited from adding/modifying vendor files.
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
Observed that the employee responsible for signing checks is also responsible for mailing the payments.
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Observed that only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means, noting no exceptions.

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

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

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

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

Observed that disbursement documentation did include evidence of segregation of duties.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Observed that there was approval by only those persons authorized to disburse funds per the entity's policy, noting no exceptions. Also observed that there was approval by the required number of authorized signers per the entity's policy, noting no exceptions.

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

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

Obtained a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards for the fiscal period and management's representation that the listing is complete.

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

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials such as the mayor of a Lawrason Act municipality, should not be reported; and

Observed there is evidence that the monthly statement and supporting documentation were reviewed and approved, in writing, by someone other than the authorized card holder.

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

Observed that there were no finance charges or late fees assessed on the selected statements.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to 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 observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

No exceptions noted.

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

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements and 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 a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing is complete.

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

No exceptions noted regarding the functions above.

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

N/A. All items were reimbursed based on per diem rates.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

No exceptions noted regarding the functions above.

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

No exceptions noted regarding the functions above.

8) Contracts

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

Obtained a listing of all agreements/contracts that were initiated or renewed during the fiscal period and management's representation that the listing is complete.

- i. 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;

Observed that the contract was bid in accordance with the Louisiana Public Bid Law noting no exceptions.

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

Observed that the contract was approved by the governing body/board.

- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was documented approval); and

No contract amendments noted during the fiscal period.

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

No exceptions noted regarding the functions noted above.

9) Payroll and Personnel

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

Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Obtained related paid salaries and personnel files and agreed to authorized salaries/pay rates in the personnel files noting no exceptions.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

Observed selected employees or officials documented daily attendance noting no exceptions.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

Observed attendance and leave records noting no exceptions.

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

Observed any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records noting no exceptions.

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

Observed the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file, noting no exceptions.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and 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's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

No employee received termination payments during the fiscal year.

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

Obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and worker's compensation premiums have been paid, and associated forms have been filed, by required deadlines.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exceptions noted.

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

No exceptions noted.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exceptions noted.

11) Debt Service

(The following procedures are not applicable to the East Feliciana Parish Sheriff.)

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

12) Fraud Notice

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

Per discussion with management, there were no misappropriations of public funds and assets during the fiscal period.

- B. Observe 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.

Observed the entity has posted the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds on their premises. It is also observed that the notice has been posted on the entity's website.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures:

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

There were no terminated employees during the fiscal year.

14) Prevention of Sexual Harassment

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

No exceptions noted.

- B. Observe 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).

Observed that the entity does have a sexual harassment policy and complaint procedure.

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

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

Obtained and reviewed the entity's annual sexual harassment report, noting no exceptions.

Management's Response

Management of the East Feliciana Parish Sheriff concurs with the exceptions and are working to address the deficiencies identified.

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

We are required to be independent of the East Feliciana 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 16, 2023