

ACADIA PARISH SHERIFF

Crowley, Louisiana

Financial Report

Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Change in Accounting Principle

As described in Note 17 to the financial statements, in 2022, the Sheriff adopted new accounting guidance, GASB Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed. We evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements. We conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and employer pension contributions on pages 40 through 43 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 comparative statements on pages 46 through 47 and the justice system funding schedules on pages 50 through 52 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 comparative statements and the justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The prior year comparative statements were derived from the Sheriff's 2021 financial statements, which were subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, were fairly presented in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the comparative detailed budget comparisons on pages 48 and 49 and the affidavit on page 53 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2022 on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 22, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ACADIA PARISH SHERIFF
Crowley, Louisiana

Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 5,124,656
Investments	12,459,715
Receivables	1,288,766
Prepaid expenses	<u>63,925</u>
Total current assets	<u>18,937,062</u>
Noncurrent assets:	
Depreciable capital assets, net	2,747,311
Land and construction in progress	<u>921,914</u>
Total noncurrent assets	<u>3,669,225</u>
TOTAL ASSETS	<u>22,606,287</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,778,744
Deferred outflows related to OPEB	<u>2,481,534</u>
Total deferred outflows of resources	<u>4,260,278</u>
LIABILITIES	
Current liabilities:	
Accounts, salaries, and other payables	<u>1,216,227</u>
Noncurrent liabilities:	
Compensated absences	97,468
Postemployment benefit obligation	10,509,091
Net pension liability	<u>17,229</u>
Total noncurrent liabilities	<u>10,623,788</u>
TOTAL LIABILITIES	<u>11,840,015</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	3,422,784
Deferred inflows related to OPEB	<u>1,717,665</u>
Total deferred inflows of resources	<u>5,140,449</u>
NET POSITION	
Net investment in capital assets	3,669,225
Unrestricted	<u>6,216,876</u>
TOTAL NET POSITION	<u>\$ 9,886,101</u>

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

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUNDS DESCRIPTION

General Fund

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Balance Sheet - Governmental Fund
June 30, 2022

	<u>General Fund</u>
ASSETS	
Cash and interest-bearing deposits	\$ 5,124,656
Investments	12,459,715
Receivables	1,288,766
Prepaid expenditures	<u>63,925</u>
Total assets	<u>\$ 18,937,062</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 267,569
Accrued liabilities	267,375
Retainage payable	34,036
Estimated medical payments	<u>110,032</u>
Total liabilities	<u>679,012</u>
Fund balances:	
Nonspendable for prepaid items	63,925
Assigned for disaster relief	2,000,000
Unassigned	<u>16,194,125</u>
Total fund balances	<u>18,258,050</u>
Total liabilities and fund balances	<u>\$ 18,937,062</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2022

Total fund balances for governmental fund at June 30, 2022		\$ 18,258,050
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Capital assets, net		3,669,225
The deferred outflows of resources are not a use of current resources, and, therefore, are not reported in the fund financial statements.		
The deferred outflows of resources are related to the following:		
Net pension liability	\$ 1,778,744	
Net OPEB obligation	<u>2,481,534</u>	4,260,278
Long-term liabilities are not payable from current resources and therefore, are not reported in the governmental funds.		
Insurance claims payable	(537,215)	
Compensated absences	(97,468)	
Postemployment benefit obligation	(10,509,091)	
Net pension liability	<u>(17,229)</u>	(11,161,003)
The deferred inflows of resources are not available resources and, therefore, are not reported in the fund financial statements.		
The deferred inflows of resources are related to the following:		
Net pension liability	(3,422,784)	
Net OPEB Obligation	<u>(1,717,665)</u>	<u>(5,140,449)</u>
Net position at June 30, 2022		<u>\$ 9,886,101</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Fund
For the Year Ended June 30, 2022

	General Fund
Revenues:	
Ad valorem taxes	\$ 3,253,361
Sales tax	5,112,834
Intergovernmental revenues -	
Federal grants	93,262
State grants	292,379
State revenue sharing	324,981
State supplemental pay	448,724
Fees, charges and commissions for services -	
Civil and criminal fees	329,601
Court attendance	13,872
Feeding, keeping, and transporting prisoners	590,729
Other fees, charges, and commissions	204,534
Interest income	37,656
Sale of equipment	31,372
Miscellaneous	666,988
Total revenues	11,400,293
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	5,629,137
Operating services	2,108,628
Operations and maintenance	1,435,375
Travel and other charges	78,194
Capital outlay	1,609,812
Total expenditures	10,861,146
Net change in fund balance	539,147
Fund balance, beginning	17,718,903
Fund balance, ending	\$ 18,258,050

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2022

Total net changes in fund balances for the year ended June 30, 2022 per statement of revenues, expenditures, and changes in fund balances	\$ 539,147
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay which is considered expenditures on statement of revenues, expenditures and changes in fund balances	\$1,609,812
Loss on disposal of assets	(61,327)
Depreciation expense for the year ended June 30, 2022	<u>(643,946)</u> 904,539
Compensated absences at June 30, 2022 not requiring the use of current economic resources and, therefore, are not recorded as a fund expenditure.	(15,501)
Group health insurance claims not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure.	(436,723)
Postemployment benefit obligation at June 30, 2022 not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure.	(8,506)
Pension benefit at June 30, 2022 not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure.	500,102
Non-employer pension contributions to the Sheriffs' Pension and Relief Fund	<u>286,803</u>
Total change in net position for the year ended June 30, 2022 per statement of activities	<u>\$1,769,861</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Statement of Fiduciary Assets and Liabilities
Custodial Funds
For the Year Ended June 30, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 267,695
Due from other governments	<u>57,471</u>
Total assets	<u>\$ 325,166</u>
LIABILITIES	
Due to other taxing bodies	<u>\$ 100,636</u>
NET POSITION	
Restricted for individuals and other governments	<u>\$ 224,530</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Sheriff's sales	\$ 691,831
Bonds, fines, and costs	863,205
Garnishments	196,551
Inmates	234,308
Asset forfeiture	18,769
Taxes and fees paid to tax collector	33,312,141
Interest	<u>39,993</u>
Total additions	<u>35,356,798</u>
DEDUCTIONS	
Taxes, fees, etc. distributed to taxing bodies and others	\$ 34,072,548
Settled deposits	<u>1,059,720</u>
Total deductions	<u>35,132,268</u>
Net increase in fiduciary net position	224,530
Net position - beginning	<u>-</u>
Net position - ending	<u><u>\$ 224,530</u></u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

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

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

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

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

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

(1) Summary of Significant Accounting Policies

A. Reporting Entity

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

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

B. Basis of Presentation

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

Government-Wide Financial Statements (GWFS)

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

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

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff's functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Governmental Funds –

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

Fiduciary Funds -

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

C. Measurement Focus/Basis of Accounting

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

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Revenues

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

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

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

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

Expenditures

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

D. Cash and Interest-Bearing Deposits

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

E. Investments

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

F. Capital Assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$2,500 or more for capitalizing capital assets.

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

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

G. Compensated Absences

Employees of the Sheriff's office earn from five to twenty days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year it is earned. A maximum of forty hours of vacation leave may be carried forward to the next year. Unused vacation leave is paid upon termination of employment. Employees earn one day of sick leave for each month worked with a maximum of ten days of sick leave earned per year. Unused sick leave may be carried forward each year; however, it is not compensable upon termination of employment. At June 30, 2022, employees have accumulated and vested \$97,468 of benefits. This amount is included in noncurrent liabilities in the statement of net position.

H. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. At June 30, 2022, the Sheriff's deferred outflows of resources and deferred inflows of resources are attributable to pension plans and other post-employment benefit obligations.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

I. Equity Classifications

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

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “net investment in capital assets” or “restricted.”

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

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Sheriff’s adopted policy, only the Sheriff may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

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

J. Estimates

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

(2) Cash and Interest-Bearing Deposits

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

At June 30, 2022, the Sheriff has cash and interest-bearing deposits (book balances) as follows:

	Government-wide Statement of Net Position	Fiduciary Funds	Total
Noninterest-bearing deposits	\$ 194,018	\$ 153,891	\$ 347,909
Interest-bearing deposits	4,930,638	113,804	5,044,442
Total	<u>\$ 5,124,656</u>	<u>\$ 267,695</u>	<u>\$ 5,392,351</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Deposit balances (bank balances) at June 30, 2022, are secured as follows:

Bank balances	<u>\$ 5,969,703</u>
Federal deposit insurance	514,323
Pledged securities	<u>5,455,380</u>
Total	<u>\$ 5,969,703</u>

Deposits in the amount of \$5,455,380 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities pledging institution's trust department or agent, but not in the Sheriff's name. The Sheriff does not have a policy for custodial credit risk.

(3) Investments

As of June 30, 2022, the Sheriff had the following investments and maturities:

Investment Type	% of Portfolio	Fair Value	Less Than One Year	One - Five Years
Mutual Funds:				
Fixed Income	0.1%	\$ <u>9,996</u>	\$ <u>9,996</u>	\$ -
Total Mutual Funds		9,996	9,996	-
State Investment Pool (LAMP)	<u>99.9%</u>	<u>12,449,719</u>	<u>12,449,719</u>	-
Total	<u>100%</u>	<u>\$ 12,459,715</u>	<u>\$ 12,459,715</u>	<u>\$ -</u>

Interest Rate Risk – The Sheriff does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk/Concentration of Credit Risk – Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Sheriff does not have a policy for credit rate risk. The Government's investment in U.S. agency securities and corporate securities were rated AA and AAA by Moody at June 30, 2022.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of a counterparty, the Sheriff will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Sheriff requires all investments to be in the Sheriff's name and all ownership securities to be evidenced by an acceptable safekeeping receipt issued by a third-party financial institution which is acceptable to the Sheriff. Accordingly, the Sheriff had no custodial credit risk related to its investments at June 30, 2022.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

The Sheriff participates in Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

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

- Credit risk: LAMP has a fund rating of AAAM issued by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: LAMP's pooled investments are excluded from the 5 percent disclosure requirements.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 56 days as of June 30, 2022.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

(4) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Acadia Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions. Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2022, law enforcement taxes were levied at the rate of 7.74 mills on property with net assessed valuations (after homestead exemption) totaling \$421,134,872. Total law enforcement taxes levied during 2022 were \$3,260,375.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) Receivables and Due from Other Governmental Agencies

Receivables and amounts due from other governmental agencies at June 30, 2022 consist of the following:

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>
Sales taxes	\$ 919,305	\$ -
Due from other governmental agencies	280,130	57,741
Other	<u>89,331</u>	<u>-</u>
Total	<u>\$ 1,288,766</u>	<u>\$ 57,741</u>

(6) Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Balance 7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2022</u>
Capital assets not being depreciated				
Land	\$ 35,000	\$ -	\$ -	\$ 35,000
Construction in progress	890,928	503,543	507,557	886,914
Depreciable assets:				
Buildings	1,322,762	95,252	-	1,418,014
Vehicles	2,786,250	835,915	695,968	2,926,197
Furniture	3,870	-	-	3,870
Equipment	<u>1,326,657</u>	<u>682,659</u>	<u>145,686</u>	<u>1,863,630</u>
Totals	<u>6,365,467</u>	<u>2,117,369</u>	<u>1,349,211</u>	<u>7,133,625</u>
Less: accumulated depreciation				
Buildings	1,053,563	33,462	-	1,087,025
Vehicles	1,767,086	417,822	641,246	1,543,662
Furniture	2,120	553	-	2,673
Equipment	<u>778,012</u>	<u>192,109</u>	<u>139,081</u>	<u>831,040</u>
Total accumulated depreciation	<u>3,600,781</u>	<u>643,946</u>	<u>780,327</u>	<u>3,464,400</u>
Capital assets, net	<u>\$2,764,686</u>	<u>\$1,473,423</u>	<u>\$ 568,884</u>	<u>\$3,669,225</u>

Depreciation expense in the amount of \$ 643,946 was charged to public safety.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

(7) Accounts, Salaries, and Other Payables

Accounts, salaries, and other payables at June 30, 2022 consist of the following:

Accounts payable	\$ 534,944
Estimated medical payments	647,247
Retainage payable	<u>34,036</u>
Total	<u>\$1,216,227</u>

(8) Post Retirement Health Care and Life Insurance Benefits

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

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

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

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

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Total OPEB Liability

The Sheriff's total OPEB liability of \$10,509,091 was measured as of June 30, 2022, the end of the fiscal year.

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	3.0%
Salary increases, including inflation	3.0%
Prior discount rate	2.16%
Discount rate	3.54%
Healthcare cost trends annually, until year 2030, then 4.5%	5.5%

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2022, the end of the applicable measurement period.

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

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

Changes in Total OPEB Liability

Balance at June 30, 2021	<u>\$ 12,669,826</u>
Changes for the year:	
Service cost	49,106
Interest	274,199
Differences between expected and actual experience	18,662
Changes in assumptions	(2,007,850)
Benefit payments and net transfers	<u>(494,852)</u>
Net changes	<u>(2,160,735)</u>
Balance at June 30, 2022	<u>\$ 10,509,091</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability to the Sheriff, as well as what the Sheriff’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1.0% Decrease 2.54%	Current Discount Rate 3.54%	1.0% Increase 4.54%
Total OPEB liability	\$ 12,044,776	\$ 10,509,091	\$ 9,271,226

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.50%) or 1-percentage point higher (6.50%) than the current healthcare trend rates:

	1.0% Decrease 4.50%	Current Trend 5.50%	1.0% Increase 6.50%
Total OPEB liability	\$ 9,542,657	\$ 10,509,091	\$ 11,683,585

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

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$503,358. At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 880,324	\$ 44,457
Change of assumptions	1,601,210	1,673,208
Total	\$ 2,481,534	\$ 1,717,665

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Year Ended June 30,	
2023	\$ 180,054
2024	180,054
2025	180,054
2026	180,054
2027	(234,522)
Thereafter	<u>278,175</u>
Total	<u>\$ 763,869</u>

Actuarial Value of Plan Assets – There are not any 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.

Turnover Rate – An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 15.5%.

Investment Return Assumption (Discount Rate) – GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

Health Care Cost Trend Rate – The expected rate of increase in medical cost is based on a graded schedule beginning with 5.5% annually, down to an annual rate of 4.5% after the year 2030.

Mortality Rate - The S0A RP-2014 Combined Table is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

Method of Determining Value of Benefits – The "value of benefits" was assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid.

Inflation Rate - Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 3.00% annually.

Projected Salary Increases - This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

Post-retirement Benefit Increases - The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

(9) Pension Plan

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

Plan Descriptions

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

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

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

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

¹ Membership commencing prior to January 1, 2013

² Membership commencing January 1, 2013

³ With actuarially reduced benefits

⁴ Under hazardous duty sub plan commencing January 1, 2013

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

⁶ Membership commencing prior to December 31, 2011

⁷ Membership commencing January 1, 2012

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Contributions:

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization for the unfunded accrued liability. Employer contributions are adopted by the Legislature annually. Contributions of employees, employers, and non-employer contributing entities effective for the year ended June 30, 2022 for the defined benefit plans in which the Sheriff is a participating employer were as follows:

<u>Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Non-employer Contributing Entities</u>
Sheriff Pension and Relief	10.25%	12.25%	\$ 273,768
MPERS	10.00%	29.75%	13,035

Net Pension Liability

The Sheriff's net pension liability at June 30, 2022 is comprised of its proportionate share of the net pension liability/asset relating to each of the cost-sharing plans in which the Sheriff is a participating employer. The Sheriff's net pension liability/asset for each plan was measured as of the plan's measurement date (June 30, 2021 for both plans) 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 proportionate share of the net pension liability/asset for each of the plans in which it participates was based on the Sheriff's required contributions in proportion to total required contributions for all employers.

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

<u>Plan</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Proportionate Share (%) of Net Pension Liability</u>	<u>Increase/(Decrease) from Prior Measurement Date</u>
Sheriffs' Pension and Relief	\$ (293,702)	0.592679%	0.011577%
MPERS	<u>310,931</u>	0.058330%	0.004629%
Total	<u>\$ 17,229</u>		

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Since the measurement date of the net pension liability was June 30, 2021, the net pension liability is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, and fiduciary net position that was used in the measurement of the Sheriffs' net pension liability is available in the separately issued plan financial reports for those fiscal years. The financial report for each plan may be accessed on their website as follows:

MPERS	http://lampers.org/
Sheriffs' Pension and Relief Fund	https://www.lpsrf.com/

Actuarial Assumptions

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

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

- (1) Pub-2010 Public Retirement Plans Mortality Table multiplied by 120% for males and 115% for females each with full generational projection using the appropriate MP2019 scale.
- (2) Pub-2010 Public Retirement Plans Mortality Table multiplied by 115% for males and 125% for females each with full generational projection using the appropriate MP2019 scale.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Cost of Living Adjustments

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

Long-term Rate of Return

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

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

Asset Class	Sherrifs' Pension and Relief Fund		MPERS	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Equity Securities	62%	4.4%	55.5%	3.47%
Fixed Income	25%	0.36%	30.5%	0.59%
Alternative Investments	13%	0.57%	14%	1.01%
Total	<u>100%</u>	5.32%	<u>100%</u>	5.07%
Inflation		<u>2.55%</u>		<u>2.22%</u>
Expected Arithmetic Nominal Return		<u>7.87%</u>		<u>7.29%</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net positions was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for the Sheriff's Pension and Relief Fund and MPERS was 6.90% and 6.75% respectively, for the year ended June 30, 2022.

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

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended June 30, 2022, the Sheriff recognized a total pension expense of \$86,749.

	Deferred Outflows of Resources	
	Sherrifs's Pension and Relief	MPERS
	Change of assumptions	\$ 903,797
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	198,135	55,529
Contributions subsequent to the measurement date	532,533	54,316
Total	\$ 1,634,465	\$ 144,279
	Deferred Inflows of Resources	
	Sheriff's Pension and Relief	MPERS
Difference between expected and actual experience	\$ 408,955	\$ 9,576
Change of assumptions	-	8,870
Net differences between projected and actual earnings on plan investments	2,652,253	145,180
Changes in proportions	175,618	22,332
Total	\$ 3,236,826	\$ 185,958

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Deferred outflows of resources of \$586,849 resulting from the employer contributions subsequent to the measurement date will be recognized as pension expense during the year ending June 30, 2022.

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

Year Ended June 30,	Sherriffs' Pension and Relief Fund	MPERS	Total
2023	\$ (460,641)	\$ (23,057)	\$ (483,698)
2024	(409,821)	(5,053)	(414,874)
2025	(453,875)	(17,866)	(471,741)
2026	(810,557)	(50,019)	(860,576)
Total	<u>\$ (2,134,894)</u>	<u>\$ (95,995)</u>	<u>\$ (2,230,889)</u>

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

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

Plan	Current Discount Rate	Net Pension Liability		
		1.0% Decrease	Current Discount Rate	1.0% Increase
Sheriffs' Pension and Relief Fund	6.90%	\$3,224,820	\$ (293,702)	\$(3,227,027)
MPERS	6.75%	<u>541,903</u>	<u>310,931</u>	<u>118,147</u>
Total		<u>\$3,766,723</u>	<u>\$ 17,229</u>	<u>\$(3,108,880)</u>

Payable to the Pension Plans:

At June 30, 2022, the Sheriff had paid all contractually required contributions to the Louisiana Sheriffs' Pension and Relief Fund and MPERS.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

(10) Ex-officio Tax Collector

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

	<u>Collected</u>	<u>Uncollected</u>
Acadia Parish Law Enforcement	\$ 3,234,744	\$ 16,476
Acadia Parish School Board	13,566,435	60,830
Acadia Parish Police Jury	3,318,445	17,944
Acadia Parish Assessor	1,575,579	8,025
Acadia Parish Gravity Drainage Districts	2,787,161	15,184
Acadia Parish Fire Districts	2,683,613	18,254
Acadia Parish Council on Aging	626,888	3,193
Acadia/St. Landry Hospital District	340,507	1,358
Mermentau River and Harbor District	104,807	64
Acadia Parish Road Districts	1,329,003	6,769
Department of Agriculture & Forestry	6,187	-
Louisiana Tax Commission	65,416	-
Acadia Parish Library	<u>1,776,184</u>	<u>9,047</u>
Total	<u>\$31,414,969</u>	<u>\$ 157,144</u>

The amount of cash on hand at year end was \$157,170. The unsettled balances of the Tax Collector Fund at June 30, 2022 consist of the following:

Collection of current and prior year taxes, not settled	\$ 95,339
Due to general fund	47,274
Refunds and redemptions	1,894
Occupational licences	7,444
Interest	<u>5,219</u>
Total	<u>\$ 157,170</u>

(11) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2022, include \$8,294 of taxes paid under protest.

(12) Litigation and Claims

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

(13) Tax Abatement

Louisiana’s State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millage in force at that time. The future value to this exempt property could be subject to significant fluctuations from today’s value; however, the Sheriff could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. Because these taxes are not assessed, no adjustments have been made to the Sheriff’s financial statements to record the exempt amounts. At June 30, 2022, the Sheriff’s ad valorem revenues were reduced by \$24,956 as a result of these abatements.

(14) Risk Management

A. Commercial Insurance Coverage

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

B. Group Self-Insurance Health Plan

The Sheriff maintains a limited risk management program for group hospitalization insurance. The Sheriff has contracted UMR to act as the third-party administrator for the program. An excess of coverage insurance policy covers individual claims in excess of \$70,000 per year and \$2,050,301 per lifetime.

The General Fund participates in the program. The claims liability of \$110,032 reported in the General Fund at June 30, 2022 is based on the loss that is probable to have been at the date of the financial statements and the amount of loss that can be reasonably estimated. The total claims liability of \$647,247 for the program includes \$537,215 for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. The Sheriff currently does not discount its claims liabilities. Changes in the claim’s liabilities are as follows:

Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Benefit Payments and Claims	Balance at Fiscal Year End
\$ 162,084	\$2,329,461	\$ 1,844,298	\$ 647,247

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

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

In accordance with Act 706 of the 2014 Regular Legislative Session – LA R.S. 24:513(A)(3), the schedule of compensation, benefits, and other payments to K. P. Gibson, Sheriff, for the year ended June 30, 2022 follows:

Purpose	Amount
Salary	\$ 182,575
Benefits - insurance	17,416
Benefits - retirement	54,316
Registration fees	100
Conference travel	370
Dues	135
Cellular phone	1,020
Other	300
Total	\$ 256,232

(16) Uncertainties Arising During and After Financial Statement Date

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may have and may continue to impact the Sheriff's ongoing operations. The extent and severity of the potential impact on future operations is currently unknown.

(17) New Accounting Pronouncement

In June of 2017, the Governmental Accounting Standard Board (GASB) issued Statement No. 87, Leases. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for lease by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The Sheriff adopted this standard in the year ended June 30, 2022. The implementation of this standard had no material effect on the Sheriff's financial statements for the year ended June 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

ACADIA PARISH SHERIFF
Crowley, Louisiana
General Fund

Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Ad valorem taxes	\$ 3,225,076	\$ 3,245,000	\$ 3,253,361	\$ 8,361
Sales tax	4,050,000	4,600,000	5,112,834	512,834
Intergovernmental revenues -				
Federal grants	45,606	7,687	93,262	85,575
State grants	299,869	299,869	292,379	(7,490)
State revenue sharing	324,969	324,981	324,981	-
State supplemental pay	439,735	442,776	448,724	5,948
Fees, charges and commissions for services -				
Civil and criminal fees	361,325	323,300	329,601	6,301
Court attendance	11,315	13,277	13,872	595
Feeding, keeping, and transporting prisoners	543,296	576,073	590,729	14,656
Other fees, charges and commissions	211,549	189,079	204,534	15,455
Interest income	30,487	21,382	37,656	16,274
Sale of equipment	-	7,682	31,372	23,690
Miscellaneous	423,516	503,970	666,988	163,018
Total revenues	<u>9,966,743</u>	<u>10,555,076</u>	<u>11,400,293</u>	<u>845,217</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	5,648,082	5,691,559	5,629,137	62,422
Operating services	2,566,066	2,379,554	2,108,628	270,926
Operations and maintenance	1,301,536	1,485,868	1,435,375	50,493
Travel and other charges	41,062	48,248	78,194	(29,946)
Capital outlay	1,160,000	1,699,846	1,609,812	90,034
Total expenditures	<u>10,716,746</u>	<u>11,305,075</u>	<u>10,861,146</u>	<u>443,929</u>
Net change in fund balance	(750,003)	(749,999)	539,147	1,289,146
Fund balance, beginning	<u>17,718,903</u>	<u>17,718,903</u>	<u>17,718,903</u>	<u>-</u>
Fund balance, ending	<u>\$ 16,968,900</u>	<u>\$ 16,968,904</u>	<u>\$ 18,258,050</u>	<u>\$ 1,289,146</u>

See notes to the required supplementary information.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

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

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

See notes to the required supplementary information.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2022*

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

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

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

See notes to the required supplementary information.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Schedule of Employer Contributions
For the Year Ended June 30, 2022

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

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

See notes to the required supplementary information.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

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

(2) Pension Plans

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

(3) Other Postemployment Benefits

- a. Changes of Assumptions – The discount rate increased from 2.16% to 3.54% for the year ended June 30, 2022.

OTHER SUPPLEMENTARY INFORMATION

ACADIA PARISH SHERIFF
Crowley, Louisiana

Comparative Statement of Net Position
June 30, 2022 and 2021

	Governmental Activities	
	2022	2021
ASSETS		
Current assets:		
Cash and interest-bearing deposits	\$ 5,124,656	\$ 5,491,951
Investments	12,459,715	11,446,521
Receivables	1,288,766	1,097,747
Due from other governmental agencies - grants	-	62,781
Prepaid expenses	63,925	82,357
Total current assets	18,937,062	18,181,357
Noncurrent assets:		
Depreciable capital assets, net	2,747,311	2,764,686
Land and construction in progress	921,914	-
Total noncurrent assets	3,669,225	2,764,686
TOTAL ASSETS	22,606,287	20,946,043
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	1,778,744	2,878,580
Deferred outflows related to OPEB	2,481,534	2,980,037
Total deferred outflows of resources	4,260,278	5,858,617
LIABILITIES		
Current liabilities:		
Accounts, salaries, and other payables	1,216,227	562,946
Noncurrent liabilities:		
Compensated absences	97,468	81,967
Postemployment benefit obligation payable	10,509,091	12,669,826
Net pension liability	17,229	4,518,218
Total noncurrent liabilities	10,623,788	17,270,011
TOTAL LIABILITIES	11,840,015	17,832,957
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	3,422,784	808,536
Deferred inflows related to OPEB	1,717,665	46,927
Total deferred inflows of resources	5,140,449	855,463
NET POSITION		
Net investment in capital assets	3,669,225	2,764,686
Unrestricted	6,216,876	5,351,554
TOTAL NET POSITION	\$ 9,886,101	\$ 8,116,240

ACADIA PARISH SHERIFF
Crowley, Louisiana

General Fund
Comparative Balance Sheet
June 30, 2022 and 2021

	General Fund	
	2022	2021
ASSETS		
Cash and interest-bearing deposits	\$ 5,124,656	\$ 5,491,951
Investments	12,459,715	11,446,521
Receivables	1,288,766	1,097,747
Due from other governmental agencies - grants	-	62,781
Prepaid expenditures	63,925	82,357
Total assets	\$ 18,937,062	\$ 18,181,357
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 267,569	\$ 130,846
Accrued liabilities	267,375	245,987
Retainage payable	34,036	24,029
Estimated medical payments	110,032	61,592
Total liabilities	679,012	462,454
Fund balances:		
Nonspendable for prepaid items	63,925	82,357
Assigned for disaster relief	2,000,000	2,000,000
Unassigned	16,194,125	15,636,546
Total fund balances	18,258,050	17,718,903
Total liabilities and fund balances	\$ 18,937,062	\$ 18,181,357

ACADIA PARISH SHERIFF
Crowley, Louisiana
General Fund

Budgetary Comparison Schedule -
Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2022
With Comparative Actual Balances for Year Ended June 30, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 3,225,076	\$ 3,245,000	\$ 3,253,361	\$ 8,361	\$ 3,229,893
Sales tax	4,050,000	4,600,000	5,112,834	512,834	5,174,800
Intergovernmental revenues -					
Federal grants	45,606	7,687	93,262	85,575	39,407
Coronavirus relief fund	-	-	-	-	1,061,725
State grants	299,869	299,869	292,379	(7,490)	409,238
State revenue sharing	324,969	324,981	324,981	-	324,969
State supplemental pay	439,735	442,776	448,724	5,948	446,278
Fees, charges and commissions for services -					
Civil and criminal fees	361,325	323,300	329,601	6,301	369,560
Court attendance	11,315	13,277	13,872	595	12,920
Feeding, keeping and transporting prisoners	543,296	576,073	590,729	14,656	548,783
Other fees, charges & commissions	211,549	189,079	204,534	15,455	225,157
Interest income	30,487	21,382	37,656	16,274	34,228
Sale of equipment	-	7,682	31,372	23,690	-
Miscellaneous	423,516	503,970	666,988	163,018	575,970
Total revenues	<u>9,966,743</u>	<u>10,555,076</u>	<u>11,400,293</u>	<u>845,217</u>	<u>12,452,928</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	5,648,082	5,691,559	5,629,137	62,422	5,543,244
Operating services	2,566,066	2,379,554	2,108,628	270,926	1,974,053
Operations and maintenance	1,301,536	1,485,868	1,435,375	50,493	1,304,625
Intergovernmental expenses	-	-	-	-	66,588
Travel and other charges	41,062	48,248	78,194	(29,946)	39,249
Capital outlay	<u>1,160,000</u>	<u>1,699,846</u>	<u>1,609,812</u>	<u>90,034</u>	<u>1,641,496</u>
Total expenditures	<u>10,716,746</u>	<u>11,305,075</u>	<u>10,861,146</u>	<u>443,929</u>	<u>10,569,255</u>
Net change in fund balance	<u>(750,003)</u>	<u>(749,999)</u>	<u>539,147</u>	<u>1,289,146</u>	<u>1,883,673</u>
Fund balance, beginning	<u>17,718,903</u>	<u>17,718,903</u>	<u>17,718,903</u>	<u>-</u>	<u>15,835,230</u>
Fund balance, ending	<u>\$ 16,968,900</u>	<u>\$ 16,968,904</u>	<u>\$ 18,258,050</u>	<u>\$ -</u>	<u>\$ 17,718,903</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
For the Year Ended June 30, 2022
With Comparative Actual Balances for the Year Ended June 30, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Budget		Actual		
	Original	Final			
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 182,405	\$ 182,575	\$ 182,575	\$ -	\$ 177,956
Deputies salaries	4,787,909	4,821,382	4,780,786	40,596	4,700,577
Pension and payroll taxes	<u>677,768</u>	<u>687,602</u>	<u>665,776</u>	<u>21,826</u>	<u>664,711</u>
Total personal services and related benefits	<u>5,648,082</u>	<u>5,691,559</u>	<u>5,629,137</u>	<u>62,422</u>	<u>5,543,244</u>
Operating services:					
Hospitalization insurance	2,328,222	2,135,565	1,855,001	280,564	1,737,679
Auto insurance	130,341	148,360	148,360	-	130,463
Other liability insurance	<u>107,503</u>	<u>95,629</u>	<u>105,267</u>	<u>(9,638)</u>	<u>105,911</u>
Total operating services	<u>2,566,066</u>	<u>2,379,554</u>	<u>2,108,628</u>	<u>270,926</u>	<u>1,974,053</u>
Operations and maintenance:					
Auto fuel and oil	160,239	226,230	244,183	(17,953)	174,652
Auto maintenance	107,813	133,966	117,763	16,203	129,021
Deputy uniforms, supplies, etc.	160,433	192,128	202,084	(9,956)	127,001
Office supplies and expenses	363,622	394,561	341,754	52,807	354,249
Telephone	112,255	113,029	109,765	3,264	108,257
Maintenance contracts and rentals	955	591	493	98	3,636
Prisoner feeding and maintenance	296,547	330,761	332,141	(1,380)	312,567
Professional fees	76,255	70,157	68,574	1,583	76,255
Criminal investigation expense	<u>23,417</u>	<u>24,445</u>	<u>18,618</u>	<u>5,827</u>	<u>18,987</u>
Total operations and maintenance	<u>1,301,536</u>	<u>1,485,868</u>	<u>1,435,375</u>	<u>50,493</u>	<u>1,304,625</u>
Intergovernmental expenses	-	-	-	-	66,588
Travel and other charges	<u>41,062</u>	<u>48,248</u>	<u>78,194</u>	<u>(29,946)</u>	<u>39,249</u>
Capital outlay	<u>1,160,000</u>	<u>1,699,846</u>	<u>1,609,812</u>	<u>90,034</u>	<u>1,641,496</u>
Total expenditures	<u>\$ 10,716,746</u>	<u>\$ 11,305,075</u>	<u>\$ 10,861,146</u>	<u>\$ 443,929</u>	<u>\$ 10,569,255</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2022

Cash Basis Presentation	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
Receipts from:		
Asset Forfeiture/Sale		
15th Judicial District Court - Asset Forfeiture	<u>\$ 5,792</u>	<u>\$ 11,010</u>
Total Receipts	<u>\$ 5,792</u>	<u>\$ 11,010</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2022

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 153,878	\$ 126,150
Add: Collections		
Civil Fees	216,939	678,230
Bond Fees	143,880	155,863
Asset Forfeiture/Sale	13,174	7,255
Criminal Court Costs/Fees	170,633	168,262
Criminal Fines - other	115,946	145,550
Subtotal Collections	<u>660,572</u>	<u>1,155,160</u>
Less: Disbursements to Governments and Nonprofits		
Asset Forfeiture/Sale -		
15th Judicial District Court	13,174	6,075
Bond Fees -		
15th Judicial District Court	36,525	28,114
15th Judicial District Court (Indigent Defender Office Fund)	36,525	28,114
15th Judicial District Court (Judicial Fund)	36,525	28,114
Civil Fees -		
Acadia Parish Clerk of Court	19,914	26,113
Caddo Parish Sheriff	92	92
Calcasieu Parish Sheriff	-	31
East Baton Rouge Parish Sheriff	148	230
Jefferson Davis Parish Clerk of Court	-	909
Jefferson Davis Parish Sheriff	-	60
Jefferson Parish Sheriff	30	60
Lafayette Parish Sheriff	-	273
Orleans Parish Sheriff	197	90
Ouachita Parish Sheriff	71	143
St. Landry Parish Clerk of Court	92	-
St. Landry Parish Sheriff	39	83
St. Martin Parish Sheriff	84	-

(continued)

ACADIA PARISH SHERIFF
Crowley, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
Year Ended June 30, 2022

	<u>First Six Month Period Ended 12/31/2021</u>	<u>Second Six Month Period Ended 6/30/2022</u>
Criminal Court Costs/Fees		
15th Judicial District Court	21,826	21,299
15th Judicial District Court (Indigent Defender Office Fund)	37,932	36,637
15th Judicial District Court (Judicial Fund)	4,057	3,905
Acadia Parish Clerk of Court	20,925	21,430
Acadiana Criminalistics Laboratory Commission	33,952	34,219
Crimestoppers of Acadia Parish	1,614	1,557
Louisiana Commission on Law Enforcement	4,249	4,833
Louisiana Department of Treasury (Littering)	25	-
Louisiana Department of Wildlife and Fisheries	133	97
Louisiana Supreme Court (CMIS)	2,423	2,334
Louisiana Supreme Court (Judicial College Fund)	402	384
Louisiana Dept of Health and Hospitals	1,943	1,769
Louisiana State Police	876	846
Acadia Parish Police Jury	24,788	24,102
Criminal Fines - Other		
15th Judicial District Court	14,700	16,702
Acadia Parish Police Jury	<u>93,100</u>	<u>105,779</u>
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency -		
Civil Fees (Fixed)	59,441	66,237
Civil Fees (Percentage)	23,685	50,071
Bond Fees (Percentage)	36,525	28,114
Criminal Court Costs/Fees	26,757	26,506
Criminal Fines - Other	<u>14,699</u>	<u>16,702</u>
Less: Disbursements to Individuals/3rd Party Collection or		
Bond Fee Refunds	9,629	48,710
Payments to 3rd Party Collection/Processing Agencies	<u>111,203</u>	<u>527,590</u>
Subtotal Disbursements/Retainage	<u>688,300</u>	<u>1,158,324</u>
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 126,150</u>	<u>\$ 122,986</u>

STATE OF LOUISIANA, PARISH OF ACADIA

AFFIDAVIT

K. P. Gibson, Sheriff of Acadia

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

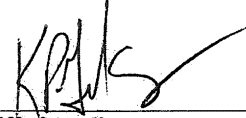
The following information is true and correct:

\$157,170 is the amount of cash on hand in the tax collector account on June 30, 2022;

He further deposed and said:

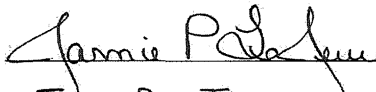
All itemized statements of the amount of taxes collected for tax year 2021, by taxing authority, are true and correct.

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

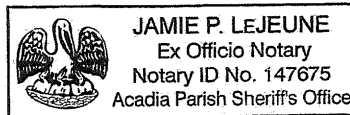


Sheriff of Acadia

SWORN to and subscribed before me, Notary, this 25th day of October 2022, in my office in Crowley, Louisiana.

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

(Commission)



INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Acadia Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 22, 2022.

Report on Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 22, 2022

ACADIA PARISH SHERIFF
Crowley, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
And Management's Corrective Action Plan
Year Ended June 30, 2022

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

A. Internal Control Findings –

There are no findings to report under this section.

B. Compliance Findings –

There are no findings to report under this section.

Part II. Prior Year Findings

A. Internal Control Findings –

There are no findings to report under this section.

B. Compliance Findings –

There are no findings to report under this section.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Agreed-Upon Procedures Report

Year Ended June 30, 2022

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Acadia 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, 2021 through June 30, 2022. Acadia Parish Sheriff's (The Sheriff) management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

Written Policies and Procedures

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

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

Board or Finance Committee

(The Sheriff does not have a Board or Finance Committee; therefore, this procedure is not applicable.)

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) Observe that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
 - c) Obtain the prior year audit report and observe the unassigned fund balance in the General Fund. If the General Fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the General Fund.

Bank Reconciliations

3. We obtained a listing of the Sheriff's bank accounts for the fiscal period from management and management's representation that the listing is complete. We asked management to identify the Sheriff's main operating account. We selected the Sheriff's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). We randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for selected accounts, and observed that:
 - a) Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations included evidence that a member of management who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections (excluding electronic fund transfers)

4. We obtained 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. We randomly selected 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed the bond or insurance policy for theft was enforced during the fiscal period.

7. We randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* We obtained supporting documentation for each of the 10 deposits and:
 - a) Observed that receipts are sequentially pre-numbered.
 - b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Traced the deposit slip total to the actual deposit per the bank statement.
 - d) Observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Traced the actual deposit per the bank statement to the general ledger.

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

8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. We randomly selected 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained 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 we observed that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under #8 above, we obtained the Sheriff's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and we obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, we obtained supporting documentation for each transaction and:
 - a) We observed whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) We observed that the disbursement documentation includes evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

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

12. Using the listing prepared by management, we randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, we randomly selected one monthly bank statement), we obtained supporting documentation, and:
 - a) We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
 - b) We observed that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, we observed 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, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

14. We obtained 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. We randomly selected 5 reimbursements, we obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - a) If reimbursed using a per diem, we observed the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) We observed that each reimbursement is supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

15. We obtained 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.* We obtained management's representation that the listing is complete. We randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - a) We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) We observed that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

- c) If the contract was amended (e.g., change order), we observed that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
- d) We randomly selected one payment from the fiscal period for each of the 5 contracts, we obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

- 16. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees/officials, we obtained related paid salaries and personnel files, and we agreed paid salaries to authorized salaries/pay rates in the personnel files.
- 17. We randomly selected one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, we obtained attendance records and leave documentation for the pay period, and:
 - a) We observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) We observed that supervisors approved the attendance and leave of the selected employees/officials.
 - c) We observed that any leave accrued or taken during the pay period is reflected in the Sheriff's cumulative leave records.
 - d) We observed the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
- 18. We obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees/officials, we obtained related documentation of the hours and pay rates used in management's termination payment calculations and the Sheriff's policy on termination payments. We agreed the hours to the employee or officials' cumulate leave records, agreed the pay rates to the employee/officials' authorized pay rates in the employee or officials' personnel files, and agreed the termination payment to entity policy.
- 19. We obtained management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Ethics

- 20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained ethics documentation from management, and:
 - a) We observed that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b) We observed whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Debt Service

(The Sheriff has not issued any debt during the fiscal period; therefore, this procedure is not applicable.)

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

Fraud Notice

23. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing was complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the Sheriff reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the Sheriff is domiciled.

The Sheriff represented that there were no misappropriations of public funds and assets during the fiscal year.

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

Information Technology Disaster Recovery/Business Continuity

25. We performed the following procedures, **verbally discussed the results with management, and reported "We performed the procedure and discussed the results with management."**
 - a) We obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observed that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), we observed evidence that backups are encrypted before being transported.
 - b) We obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.
 - c) We obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. We randomly selected 5 computers and observed 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.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, we obtained sexual harassment training documentation from management, and observed the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. We observed 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).
28. We obtained the entity’s annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed it includes the applicable requirements of R.S. 42:344:
 - a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Exceptions:

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

Written Policies and Procedures

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

Management’s response: The Sheriff will update the written policies and procedures to include receipts and collections, payroll and personnel, ethics, information technology disaster recover/business continuity, and sexual harassment.

Bank Reconciliations

2. Of the 5 corresponding bank statements and reconciliations selected, 2 accounts did not have documentation to research reconciling items outstanding for more than 12 months from the statement closing date.

Management’s response: Management will ensure that corresponding bank statements and reconciliations will include documentation to research reconciling items outstanding for more than 12 months from the statement closing date.

Collections

3. Of the 10 corresponding deposits selected, 6 deposit receipts were not deposited within 1 business day as required by the Louisiana Legislative Auditor.

Management’s response: Management will ensure that deposits are made at the bank within one business day of receipt.

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

We are required to be independent from the Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 22, 2022