

CONCORDIA PARISH SHERIFF'S OFFICE

JUNE 30, 2025

AGREED-UPON PROCEDURES
TRANSITIONAL WORK PROGRAM



SILAS SIMMONS LLP
CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS



SILAS SIMMONS LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

209 N. Commerce St.
Natchez, MS 39120
P. O. Box 1027
Natchez, MS 39121
Tel: 601-442-7411
Fax: 601-442-8551

2120 Forsythe Ave.
Monroe, LA 71201
P. O. Box 4550
Monroe, LA 71211
Tel: 318-323-4481
Fax: 318-323-2188

www.silassimmons.com

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Concordia Parish Sheriff
Transitional Work Program
Vidalia, Louisiana

We have performed the procedures enumerated in the supplement to this report, which were agreed to by the management of Concordia Parish Sheriff and the Louisiana Department of Public Safety & Corrections (DPS&C), on compliance with *Standard Operating Procedures for the Transitional Work Program* and maintenance of offender trust accounts as prescribed by DPS&C for the fiscal year July 1, 2023 through June 30, 2025. Concordia Parish Sheriff's management is responsible for its financial records and compliance with applicable laws and regulations.

Concordia Parish Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the Louisiana Department of Public Safety & Corrections – Corrections Services (DPS&C). 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 included in the supplement to this report.

We were engaged by Concordia Parish Sheriff to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with standard operating procedures for the Transitional Work Program and maintenance of offender trust accounts. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely for the information and use of Concordia Parish Sheriff's management and the Louisiana Department of Public Safety and Corrections and is not intended to be and should not be used by anyone other than those specified parties.

Silas Simmons, LLP

Natchez, Mississippi
March 31, 2026

**CONCORDIA PARISH SHERIFF
SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

TEST GOVERNANCE

1. Verify the TWP facility has formal updated policies and procedures in place governing the program to ensure compliance with the DPS&C *Standard Operating Procedures for Transitional Work Programs (SOP)*.

No exceptions noted.

2. DPS&C defined \$1,000 as a reasonable minimum goal for offenders to save prior to release.
 - a. Determine whether the TWP facility has implemented policies to set limitations and/or spending limits on offender weekly draws or purchases from canteen/commissary operations to encourage the offender to maximize the opportunity to accumulate savings prior to release.

No exceptions noted.

- b. Document the number of offenders in the AUP Report who have been released from the TWP with at least \$1,000 of savings during the fiscal year.

3. Obtain a copy of the most recent bank signature cards for the TWP Offender Trust Account and test the following:

- a. Verify all funds held in trust for the TWP offenders at the facility are maintained in one bank account at one financial institution.

All TWP funds shall be kept as a whole in one bank account and not separated into multiple bank accounts. TWP may not have:

- multiple bank accounts at a single financial institution;
- multiple bank accounts at multiple financial institutions;
- a single bank account at multiple financial institutions.

The TWP may have a separate commissary account listed on the general ledger within their accounting system; however, it cannot be a separate bank account.

No exceptions noted.

- b. Verify the account has at least 2 authorized signers who are current employees/legal stakeholders of the TWP facility.

No exceptions noted.

TEST EMPLOYEE THEFT/COMMERCIAL CRIME POLICY COVERAGE

4. Obtain a copy of the TWP's employee theft/commercial crime insurance policy and verify its coverage meets the following minimum criteria:
 - a. Includes the Offender Trust Account;
 - b. Includes all employees handling cash and cash equivalents; and
 - c. The coverage amount (either per occurrence or a stated maximum) is not less than 36% of the annual (FYE) gross deposits into the Offender Trust Account from all sources.

No exceptions noted.

TEST SEGREGATION OF DUTIES

5. Document TWP staff (meaning, name, title, job functions).

No exceptions noted.

6. Determine whether duties of the staff have been segregated properly (*as illustrated in Chapter 17 of the SOP*) to mitigate cash handling risks and to maintain proper controls over the management of the Offender Trust Account.

No exceptions noted.

7. Document compensating controls for duties/functions not segregated properly to mitigate associated risks.

No exceptions noted.

TEST DATABASE GENERAL CONTROLS

8. Obtain a general understanding of the accounting system(s)/database(s) (*e.g. QuickBooks, Excel*) used to maintain offender financial records for the TWP Offender Trust Account.

No exceptions noted.

9. Determine whether the following controls have been implemented and are functioning properly to mitigate associated risks (*e.g., fraud, change control, data integrity*):

- a. Use of individual user IDs and passwords on each system/database.
- b. Audit trail functionality to capture changes of data within the system/database.
- c. Frequent backups (*e.g., daily, weekly*) of system/database information to a secure server/off-site/iCloud.
- d. If more than one system/database is used, verify reconciliation between the systems is performed at least monthly.

No exceptions noted.

TEST FISCAL REPORTING

10. Randomly select one month each quarter of the fiscal year to test in detail. For each month selected obtain:
- a. The Offender Trust Account Monthly Fiscal Package, and
 - b. System-generated, detailed report supporting amounts on Lines 2-5 of Form PS-D-3-SOP-17-1B.

No exceptions noted.

11. For each month selected:

- a. Recalculate the Offender Trust Account's reconciled bank balance and verify it agrees with the amount reported on Line 1 of Form PS-D-3-SOP-17-1B. Document the number of months with exceptions in the AUP Report.

No exceptions noted.

- b. Test the accuracy of the amounts reported on Lines 2-5 of Form PS-D-3-SOP-17-1B by recalculating the amounts and tracing them to the system-generated reports re-run in Step 11-a above. Document the number of months with exceptions in the AUP Report.

No exceptions noted.

- c. Verify the Offender Trust Account is not:

- i. a "sweep account" or used in conjunction with a "sweep account" (i.e., a bank account where the funds are automatically transferred to another account or investment).
- ii. co-mingled with other funds (i.e., offender organization funds, seized contraband, trustee/non-TWP offender money).
- iii. used for other purposes (i.e., pay operational expenses).

Document the number of exceptions in the AUP Report.

No exceptions noted.

SAMPLE SELECTION FOR DETAILED TESTING OF TRANSACTIONS

12. Obtain a list of all TWP DPS&C offenders housed at the TWP during the fiscal year.
13. Stratify this population into two mutually-exclusive groups based on the number of jobs held at a time by an offender during the year.

Group 1) Offenders who worked only one primary job at a time

Group 2) Offenders who worked both a primary and a secondary job

14. Document the number of offenders in each group in the AUP Report.

Group 1) 153 offenders
Group 2) 6 offenders

15. Select the lesser of the following to obtain the files for and test in detail in Step 18:

- a. 25% of [Group 1 + Group 2] or
- b. 25 total offenders randomly selected from Groups 1 + 2

16. Document the total number of offenders to be tested in the AUP Report.

The number of offenders to be tested is 25.

17. Group 2 will have additional testing in Step 19.

TESTING GROUPS 1 AND 2

18. For each offender in the sample selected, perform the following tests on at least 2 paychecks during the fiscal year. Expand testing to additional paychecks if necessary, based on initial results. Document the number of exceptions for each test below in the AUP Report.

- a. Verify the following documents are in agreement pertaining to the offender's name, pay rate, pay amount, and date:
 - i. Paystub in the offender's file.
 - ii. Deposit on bank statement.
 - iii. Entry in accounting system records.

No exceptions noted.

- b. Verify payroll income is from an approved employer who:
 - i. Signed an "Employer Agreement,"
 - ii. Paid the offender by either direct deposit or a physical paycheck (no pre-paid credit, cash, money order, or ATM cards); and
 - iii. Withheld payroll taxes, when applicable.

No exceptions noted.

- c. Verify funds received were deposited daily (within 24 hours of receipt, except for weekends and holidays).

No exceptions noted.

- d. Verify transactions were posted to individual offender ledgers and the accounting system within two business days.

No exceptions noted.

- e. Verify correct participation fee was deducted from the offender's pay.

No exceptions noted.

- f. Verify no advances/reimbursements were taken out of offender's paycheck (i.e., reimburse employer for work boots, store purchase), except for taxes and garnishments imposed by federal and/or state law or DPS&C policy.

No exceptions noted.

- g. Verify no commissary/canteen purchases, support for dependents, child support, other debts, or weekly allowances were processed for an offender until \$200 minimum savings reached.

No exceptions noted.

- h. Determine whether the offender has maintained a minimum of \$200 in the account at all times during the year, once the balance exceeded \$200. If the balance fell below \$200, verify those exceptions have a justifiable reason documented in the offender's file (i.e., health care expense).

No exceptions noted.

ADDITIONAL TESTING OF GROUP 2

- 19. Randomly select 25% of offenders in Group 2 and verify the TWP Job Coordinator has:

- a. Specifically identified the offender's primary and secondary jobs (i.e., once established, the job identification is permanent and should not change);
- b. Documented the offender's acceptable performance of primary job; and
- c. Eligibility for the secondary job.

No exceptions noted.

TESTING TRANSFERS/RELEASES/RETURNS

- 20. Obtain a list of offenders who were released, transferred, or returned during the fiscal year.

- 21. Select 25% in each category to test. Document the number tested in each category in the AUP report.

Released 10 tested

- 22. For all offenders released from the TWP, verify the following:

- a. The balance of their accounts (as calculated in Chapter 17 of the SOP) was given to them immediately upon their release.
- b. Funds received after offender's discharge were mailed to the offender within 30 calendar days of receipt.

c. Abandoned funds were remitted to DPS&C after 90 calendar days.

Document the number of exceptions in each test in the AUP Report.

No exceptions noted.

23. For offenders transferred to another TWP or local jail, including those transferred due to a TWP closing, verify the balance of their accounts (as calculated in Chapter 17 of the SOP) was forwarded to receiving TWP/local jail within 14 calendar days of the offender's transfer.

No exceptions noted.

24. For offenders returned to DPS&C, verify the balance of their accounts (as calculated in Chapter 17 of the SOP) was forwarded to DPS&C within 7 calendar days of the offender's return to DPS&C.

No exceptions noted.