



ANNUAL FINANCIAL REPORT
ORLEANS PARISH SHERIFF'S OFFICE
NEW ORLEANS, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 2024



ORLEANS PARISH SHERIFF'S OFFICE

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INDEPENDENT AUDITORS' REPORT

The Honorable Susan Hutson
Orleans Parish Sheriff's Office
New Orleans, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Orleans Parish Sheriff's Office (the Office) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Office'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, each major fund, and the aggregate remaining fund information of the Office, as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Change in Accounting Principle

As discussed in Note 16 to the financial statements, the Office adopted new accounting standard, GASB Statement No. 101 *Compensated Absences*, which resulted in a restatement of net position as of January 1, 2024. 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 Office'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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Office's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages iv through xiv, general fund budgetary comparison information on page 38, Schedule of Employer's Contributions to the Louisiana Sheriffs' Pension and Relief Fund on page 39, Schedule of Proportionate Share of Net Pension Liability on page 40, and the Schedule of Changes in Total OPEB Liability and Related Ratios on page 41 be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office's basic financial statements. The combining and comparative financial statements and schedules; the debt service fund budgetary comparison information; the schedule of compensation, benefits and other payments to agency head, the justice system funding schedules; and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Summarized Comparative Information

We previously audited the Office's financial statements for the years ended December 31, 2023 and 2022, and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our reports dated September 30, 2024 and March 31, 2024, respectively. Our reports as of the same dates, on the supplementary information on pages 44 through 46 relating to the 2023 and 2022 financial statements stated that, in our opinion, such information was fairly stated in all material respects in relation to the financial statements for the years ended December 31, 2023 and 2022, respectively, as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2025, on our consideration of the Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Office's internal control over financial reporting and compliance.

EisnerAmper LLP

EISNERAMPER LLP
Metairie, Louisiana
June 30, 2025



REQUIRED SUPPLEMENTARY INFORMATION

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024**

Management's discussion and analysis of the Orleans Parish Sheriff's Office's (the Office) financial performance provides a narrative overview and analysis of the Office's financial activities for the year ended December 31, 2024. This discussion and analysis focuses on the current year's ending balances, activities, and resulting changes in comparison with the prior year's information. The Office's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

Government-Wide

The assets and deferred outflows of the Office exceeded its liabilities and deferred inflows at December 31, 2024 by \$224.1 million (presented as "net position"). Net position is comprised of the following: (1) net investment in capital assets of \$250.5 million, (2) restricted for future intergovernmental transfers of \$4.0 million, (3) restricted for debt service of \$0.9 million, (4) restricted for capital improvements of \$3.1 million, and (5) a deficit in unrestricted net position of \$34.4 million.

The office implemented GASB Statement No. 101, *Compensated Absences*, which updates the guidance for how local governments account for and report on employee leave benefits, specifically compensated absences. It replaces the previous standard, GASB 16, and aims to provide a more unified and consistent model for recognizing and measuring liabilities for various types of leave, including vacation, sick leave, and other forms of paid time off. Implementation of this standard resulted in a restatement reducing beginning net position in the amount \$1,785,886.

The Office's net position at December 31, 2024 decreased by \$5.7 million, or 2.5%, from the restated December 31, 2023 net position. For the year ended December 31, 2024 total expenses of approximately \$92.4 million exceeded total revenues of \$86.7 million.

The Office records its proportionate share of the unfunded net pension liability and certain deferred inflows and outflows related to the Louisiana Sheriff's Pension Relief Fund (a state-wide defined benefit, cost-sharing, multiple employer plan). Pension-related deferred outflows decreased by \$9.1 million and pension-related deferred inflows increased by \$1.6 million. The Office's net pension liability at December 31, 2024, decreased to \$26.9 million from \$36.6 million at December 31, 2023. More information is included in Note 7 to the financial statements.

Fund Level

At December 31, 2024, the Office's governmental funds reported combined ending fund balances of \$22.1 million, a decrease of \$2.0 million from the prior year. The Debt Service Fund's fund balance decreased by \$0.3 million to a total fund balance of \$0.9 million. The General Fund's fund balance decreased by \$0.7 million to a fund balance of \$14.1 million. The Capital Projects Fund's fund balance decreased by \$1.0 million to a total fund balance of \$7.1 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis document introduces the Office's basic financial statements. The basic financial statements include three components: (1) government-wide financial statements (accrual basis), (2) fund financial statements (modified accrual basis), and (3) notes to the basic financial statements. The Office also includes in this report additional information to supplement the basic financial statements.

GOVERNMENT WIDE FINANCIAL STATEMENTS

The Office's annual report includes two government-wide financial statements. These government-wide financial statements are designed to provide readers with a broad overview of the Office's finances, in a manner similar to a private-sector business with its basis in accrual accounting and elimination or reclassification of activities between funds.

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024**

The first of these government-wide statements is the Statement of Net Position. The Statement of Net Position presents information that includes all of the Office's assets and liabilities and deferred inflows and outflows, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Office as a whole is improving or deteriorating.

The second government-wide statement is the Statement of Activities, which reports how the Office's net position changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. The primary purpose of these governmental activities is the custody of inmates and the serving of citations, summonses, subpoenas, notices, and other processes for Civil and Criminal District Courts, the Courts of Appeals, and the Supreme Court. The government-wide financial statements are presented on pages 1 and 2, Exhibits "A" and "B" of this report.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Office, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Office's most significant funds rather than the Office as a whole.

The Office's funds are classified into two categories: governmental funds and fiduciary funds as follows:

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is on the near-term and may be useful in the evaluation of a government's near-term financing requirements. The focus is on inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide useful insight into the long-term impact of short-term financing decisions. Reconciliations between these two perspectives are provided to facilitate this comparison. The reconciliation between the governmental funds balance sheet and the statement of net position is on page 4, Exhibit "D". The reconciliation between the governmental funds statement of revenues, expenditures, and changes in fund balances, and the statement of activities is on page 7, Exhibit "F".

The basic governmental fund financial statements are presented on pages 3 and 5-6, Exhibits "C" and "E" of this report.

Fiduciary funds are reported within the fund financial statements and report a defined contribution pension plan and custodial funds including: individual prison inmate agency accounts and civil fiduciary accounts for assets held by the Office as an agent for deposits held pending court action. Activities from fiduciary funds are not included in the government-wide financial statements because the Office cannot use these assets for its operations. The basic fiduciary fund financial statements are presented on pages 8 and 9, Exhibits "G" and "H" of this report.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 10 of this report.

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024**

ADDITIONAL INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Office's budget presentations. The budgetary comparison statement is included as "required supplementary information" for the general fund. This schedule demonstrates compliance with the Office's adopted original and final revised budgets. Other required supplementary information includes pension-related schedules and OPEB-related schedules. Required supplemental information can be found on pages 38 through 41, Schedules "A-1", "A-2", "A-3", and "A-4" of this report. This report also includes, as other supplementary information, combining statements and statements with comparative data to prior years and the debt service fund budgetary comparison statement on pages 42 through 47. Act 706 of the 2014 Louisiana Legislative Session amended R.S. 24:513A and added the state required disclosure of compensation, reimbursements, benefits and other payments to the Agency Head. This Schedule "D-1" can be found on page 48. The 2020 regular legislative session allowed for Act 87 to require two justice system funding schedules: entity collections and disbursements and entity receipts, these schedules "E-1" and "E-2" can be found on pages 49 through 53.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table provides a summary Statement of Net Position:

	Primary Government Totals		Change	
	Governmental Activities			
	2024	2023	\$	%
Assets:				
Current and other	\$ 36,206,916	\$ 36,997,275	\$ (790,359)	-2.1%
Capital	252,498,012	259,317,614	(6,819,602)	-2.6%
Total	288,704,928	296,314,889	(7,609,961)	-2.6%
Deferred outflows:				
Deferred outflows- OPEB related	3,625,674	3,824,655	(198,981)	-5.2%
Deferred outflows- pension related	10,998,679	20,135,403	(9,136,724)	-45.4%
	14,624,353	23,960,058	(9,335,705)	-39.0%
Liabilities:				
Current	9,943,322	9,126,533	816,789	8.9%
Long-term				
Due within one year	5,640,125	5,113,209	526,916	10.3%
Due after one year	55,210,429	67,616,452	(12,406,023)	-18.3%
Total	70,793,876	81,856,194	(11,062,318)	-13.5%
Deferred inflows:				
Deferred inflows-OPEB related	4,088,796	4,123,922	(35,126)	-0.9%
Deferred inflows-pension related	4,377,284	2,744,427	1,632,857	59.5%
Total	8,466,080	6,868,349	1,597,731	23.3%
Net Position:				
Net investment in capital assets	250,476,708	255,730,051	(5,253,343)	-2.1%
Restricted for:				
Debt service	934,329	1,202,231	(267,902)	-22.3%
Capital improvements	3,051,001	2,936,927	114,074	3.9%
Intergovernmental transfers	4,045,947	5,172,074	(1,126,127)	-21.8%
Unrestricted (deficit)	(34,438,660)	(33,490,879)	(947,781)	2.8%
Total net position	\$ 224,069,325	\$ 231,550,404	\$ (7,481,079)	-3.2%

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

There are several components to net position. Net investment in capital assets decreased by \$5.3 million as a result of depreciation expense, offset by capital additions, and changes in bonds, leases, and subscriptions payable. Net position restricted for debt service decreased \$0.3 million due to the \$3.0 million of ad valorem tax revenue dedicated to debt retirement being less than the debt retirement principal and interest payments of \$3.3 million. Net position restricted for intergovernmental transfers decrease by \$1.1 million as capital improvements were made by other criminal justice agencies funded through the Orleans Parish Law Enforcement District bonds.

Most of the Office's net position represents its net investment in capital assets (e.g. land, buildings and improvements, operating equipment, office furniture and equipment, vehicles, leased equipment, and subscription assets) less any related debt used to acquire those assets that is still outstanding. The Office uses these capital assets to provide services to citizens and inmates; consequently, these assets are not available for future spending. Although the Office's net investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since capital assets themselves cannot be used to liquidate these liabilities.

Unrestricted net position went from a deficit of \$33.5 million in 2023 to a deficit of \$34.4 million in 2024. The restricted net position includes \$0.9 million set aside to liquidate debt. There is approximately \$1.6 million of principal and interest payments due on general obligation bonds over their remaining lives. Funds held for intergovernmental transfers (funds for other criminal justice governmental agencies for their capital improvements) had a remaining balance of \$4.0 million. The Office cannot use these intergovernmental funds as they are restricted for other criminal justice governmental agencies' capital improvements. The Office has \$3.1 million held for capital improvements at December 31, 2024.

Capital assets decreased by \$6.8 million (2.6%) primarily due to depreciation. Current and other assets decreased by \$0.8 million (2.1%) due to a decrease in cash and other receivables.

Long-term liabilities due after 1 year decreased by \$12.4 million due primarily to the net pension liability decreasing \$9.7 million. This decrease can largely be attributed to changes in the value of investments held in the Louisiana Sheriff's Pension and Relief Fund and changes of actuarial assumptions. Reductions in long-term liabilities also included \$3.2 million of regularly scheduled principal payments for general obligation bonds.

Deferred outflows of resources decreased by \$9.3 million (39.0%), and deferred inflows of resources increased by \$1.6 million (23.3%). These deferred outflows and inflows are related to pension and other-postemployment benefits and are actuarially determined.

The Office is responsible for one of the core components of the local criminal justice system: operation of the Parish detention system. This responsibility includes providing for the care, custody, and control of subjects housed in detention facilities, as well as the processing of all individuals arrested within the City of New Orleans. Additionally, the Sheriff serves as the Executive Officer for the Orleans Parish Criminal District Court and the Civil District Courts, which includes the execution of all writs, orders, and processes including warrants and subpoenas; executes writs for judicial sales; and provides security for the court system. Ancillary functions of the Office include but are not limited to: law enforcement patrols; security services; the operation of search and rescue, mounted, K-9, motorcycle, and SWAT units; crime victim's assistance; community service programs; work release programs and day reporting.

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

The following table provides a summary of the Office's statement of activities:

	Statement of Activities			
	Governmental Activities		Change	
	2024	2023	\$	%
Revenues:				
Program:				
Charges for custody of inmates services	\$ 58,957,748	\$ 52,458,452	\$ 6,499,296	12.4%
Charges for civil division services	4,213,782	4,157,480	56,302	1.4%
Operating grants	5,700,577	4,448,089	1,252,488	28.2%
Capital grants	3,855,273	403,712	3,451,561	855.0%
General:				
Ad-valorem taxes	12,283,519	12,298,644	(15,125)	-0.1%
Opioid settlement	-	3,310,678	(3,310,678)	-
Other	1,710,687	1,564,778	145,909	9.3%
Total revenues and other	<u>86,721,586</u>	<u>78,641,833</u>	<u>8,079,753</u>	<u>10.3%</u>
Expenses:				
Program expenses:				
Custody of prisoners	86,415,464	76,299,098	10,116,366	13.3%
Civil division	4,554,318	4,385,163	169,155	3.9%
Interest	229,188	228,573	615	0.3%
General:				
Gain (loss) on disposal of assets	24,035	(21,869)	45,904	0.0%
Transfers to other governmental agencies	1,193,774	763,936	429,838	56.3%
Total expenses and other	<u>92,416,779</u>	<u>81,654,901</u>	<u>10,761,878</u>	<u>13.2%</u>
Change in net position	(5,695,193)	(3,013,068)	(2,682,125)	89.0%
Beginning net position, as previously reported	231,550,404	234,563,472	(3,013,068)	-1.3%
Change in accounting principle	(1,785,886)	-	(1,785,886)	0.0%
Beginning net position, as restated	<u>229,764,518</u>	<u>234,563,472</u>	<u>(4,798,954)</u>	<u>-2.0%</u>
Ending net position	<u>\$ 224,069,325</u>	<u>\$ 231,550,404</u>	<u>\$ (7,481,079)</u>	<u>-3.2%</u>

Charges for custody of inmates, the primary funding source, increased by \$6.5 million from 2023 to 2024 due to The City of New Orleans providing additional funding for a City Council approved pay increase of 2.5% per hour for all hourly employees and for supplemental Mardi Gras security provided by the Orleans Parish Sheriff's Office. Capital grants increased by \$3.5 million due primarily to a new Coronavirus State and Local Fiscal Recovery Fund grant passed through the City of New Orleans of approximately \$3.3 million. Opioid settlement revenue decreased \$3.3 million due to recognition in 2023 related to nationwide settlement agreements that were reached to resolve opioid litigation brought by states, local political subdivisions, and special districts against pharmaceutical manufacturers.

Program expenses of the Office increased by 12.7% in 2024 due to the City Council approved pay increase of 2.5% cost of living adjustment and the supplemental security provided by the Orleans Parish Sheriff's Office during the carnival season.

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024**

FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS

As noted above, the Office uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and to assist in the management of its budgetary operations.

Governmental Funds

The focus of the Office's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Office's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2024, the Office's governmental funds reported combined ending fund balances of \$22.1 million. This is a decrease of \$2.0 million (8.4%), from the prior year. Unassigned fund balance is \$12.3 million.

Major Governmental Funds

The General Fund is the Office's primary operating fund. The General Fund's fund balance decreased by \$0.7 million in 2024 for an ending fund balance of \$14.1 million.

Revenues for the General Fund increased by \$5.4 million (7.2%). This is primarily attributable to a \$5.4 million increase in City of New Orleans revenue due to the increase in the population of persons in custody. The Debt Service Fund had a \$0.4 million decrease in ad valorem tax collections.

Operating expenditures for the General Fund increased by \$10.6 million (14.9%), from \$71.5 million in 2023 to \$82.1 million in 2024. This is primarily attributable to an increase in number of employees and rate of pay.

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024**

FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS (continued)

Major Governmental Funds (continued)

The following schedule shows General Fund revenues and expenditures:

	General Fund			
	2024	2023	\$ change	% change
REVENUES:				
City of New Orleans charges	\$ 46,663,211	\$ 41,216,776	\$ 5,446,435	13.2%
State of Louisiana DOC charges	1,788,143	1,971,289	(183,146)	-9.3%
Civil fees and commissions	3,069,983	3,111,872	(41,889)	-1.3%
Civil security services	457,504	1,606,094	(1,148,590)	-71.5%
Investment income	285,578	343,803	(58,225)	-16.9%
On-behalf payments	8,229,991	7,181,514	1,048,477	14.6%
Inmate telephone	990,145	981,729	8,416	0.9%
Release processing fees	494,406	667,580	(173,174)	-25.9%
State supplemental pay	2,071,173	1,973,321	97,852	5.0%
Federal and state grants	5,355,515	5,894,327	(538,812)	-9.1%
Restitution/administration	15,710	20,167	(4,457)	-22.1%
Commissary	776,142	419,397	356,745	85.1%
Other income	1,268,523	1,026,756	241,767	23.5%
Ad valorem tax revenue	9,319,475	8,978,010	341,465	3.8%
Total revenues	80,785,499	75,392,635	5,392,864	7.2%
EXPENDITURES:				
Central services	13,190,713	10,152,579	3,038,134	29.9%
Court services	4,370,844	3,275,965	1,094,879	33.4%
Security services	19,918,556	18,032,937	1,885,619	10.5%
Investigative services	4,730,045	4,079,026	651,019	16.0%
Administrative services	8,018,117	6,847,896	1,170,221	17.1%
Records and booking	5,404,402	4,581,326	823,076	18.0%
Inmate services	6,639,383	5,177,194	1,462,189	28.2%
Grants and special programs	984,846	884,776	100,070	11.3%
Plant and maintenance	11,013,541	10,478,975	534,566	5.1%
Debt retirement	732,954	1,251,765	(518,811)	-41.4%
Interest payments	145,662	89,388	56,274	63.0%
Civil administrative services	2,512,158	2,283,001	229,157	10.0%
Civil security services	2,049,314	1,882,616	166,698	8.9%
Capital outlays	2,409,916	2,478,068	(68,152)	-2.8%
Total expenditures	82,120,451	71,495,512	10,624,939	14.9%
Deficiency of revenues over expenditures	(1,334,952)	3,897,123	(5,232,075)	-134.3%
OTHER FINANCING SOURCES	604,478	1,959,631	(1,355,153)	-69.2%
Net changes in fund balances	(730,474)	5,856,754	(6,587,228)	-112.5%
FUND BALANCES, BEGINNING	14,825,592	8,968,838	5,856,754	65.3%
FUND BALANCES, ENDING	\$ 14,095,118	\$ 14,825,592	\$ (730,474)	-4.9%

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024**

FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS (continued)

Major Governmental Funds (continued)

The decrease in the fund balance of the Capital Projects Fund was \$1.0 million, from \$8.1 million in 2023 to \$7.1 million in 2024 of restricted fund balance. This was attributable to other agencies (primarily the Criminal District Courts) expending funds. Of this capital projects fund balance, \$4.0 million is restricted for other criminal justice agencies that are funded through the Capital Projects Fund in accordance with interagency cooperative agreements.

The Debt Service Fund's fund balance decreased by \$0.3 million. Ad valorem taxes of \$3.0 million (\$3.3 million for 2023) were collected for debt service. The increase in fund balance in 2024 was due to the deficiency of tax collections below the \$3.3 million that was expended from the Debt Service Fund to pay fees and interest and to retire debt.

BUDGETARY HIGHLIGHTS

The General Fund

The number of inmates held at the detention facilities at any given time is determined by the number of arrests made by law enforcement authorities and the length of stay, which is affected by sentences imposed by the courts or the ability to make bond. Other factors include that the classification of the inmate may restrict the type of bed that can be used. Another limiting factor is the staffing that is available.

The original budget for the General Fund included anticipated revenues of approximately \$76.8 million. The budget was amended to reflect an increase to \$80.5 million primarily due to the receipt of funds from the American Rescue Plan Act (ARPA) for the information technology (IT) infrastructure upgrade and the implementation of the new Jail Management and Case Management systems as well as funds received to assist with the security for the 2024 Carnival Season. Total actual revenues were \$0.3 million higher than final budgeted revenues.

The final expenditures were anticipated to be \$80.1 million in the amended budget. The budget for Central Services increased due to the assistance of agencies from outside of Orleans Parish assisting with security for the 2024 Carnival season and litigation pertaining to the construction of Phase II. The budget for Administrative Services increased due to the IT infrastructure upgrades and the implementation of the new Jail Management and Case Management systems. Actual expenditures of the general fund exceeded final budgeted expenditures by \$2.0 million due primarily to new leases entered into during 2024 which resulted in increased capital outlays expenditures.

The original budget expected no change in fund balance. The amended budget expected a \$0.4 million increase in fund balance. Actual results were a \$0.7 million decrease in fund balance.

The Debt Service Fund

The 2024 debt service budget was not amended. Ad Valorem tax was budgeted at \$2.9 million. Actual ad valorem tax collections totaled \$3.0 million.

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The following table provides a comparative summary of capital assets:

	2024	2023	Percentage change
Land	\$ 6,052,681	\$ 6,052,681	0.0%
Construction in progress	1,207,200	44,957	100.0%
Depreciable assets:			
Building and improvements	332,119,605	332,104,593	0.0%
Operating equipment	3,080,672	2,628,168	17.2%
Furniture and equipment	1,106,623	1,106,623	0.0%
Vehicles	5,028,883	5,020,633	0.2%
Software	21,929	-	0.0%
Lease right-of-use assets	4,684,605	4,686,254	0.0%
Subscription assets	504,202	-	0.0%
Total depreciable assets	346,546,519	345,546,271	0.3%
Less accumulated depreciation and amortization	101,308,388	92,326,295	9.7%
Depreciable assets, net	245,238,131	253,219,976	-3.2%
Total capital assets	\$ 252,498,012	\$ 259,317,614	-2.6%

The Office's investment in capital assets, net of accumulated depreciation, as of December 31, 2024, is \$252.5 million. This is a 2.6% decrease from 2023. The change consisted of \$2.4 million of capital additions and depreciation and amortization expense of \$9.2 million.

Long-term Obligations

At the end of the fiscal year, the Office had approximately \$60.9 million in long-term obligations as shown in the table below:

	2024	2023	Percentage change
Public placement debt	\$ 1,595,000	\$ 4,745,000	-66.4%
Leases payable	1,786,352	2,157,563	-17.2%
Subscription liability	234,952	-	0.0%
Claims and judgments	10,523,618	10,819,173	-2.7%
Compensated absences	3,881,942	1,908,955	103.4%
Other post-employment benefits	15,912,216	16,468,326	-3.4%
Net pension liability	26,916,474	36,630,644	0.0%
Total long-term obligations	\$ 60,850,554	\$ 72,729,661	-16.3%

In 2024, the long-term obligations of the Office decreased by \$11.9 million. The Office made regularly scheduled principal payments of \$3.2 million on publicly issued debt. The claims and judgments, an estimate of future claim payments, decreased by approximately \$0.3 million; this is attributed to pending settlements and change in estimate. Compensated absences increased due to the implementation of GASB Statement No. 101, *Compensated Absences*. The combination of scheduled payments on capital leases and the addition of new leases decreased leases payable by \$0.4 million. Subscription liability increased by \$0.2 due to additions of subscriptions. The other post-employment benefits obligation decreased by \$0.6 million due primarily to the changes in assumptions. The net pension liability decreased from December 31, 2023 primarily as a result of changes in actuarial assumptions and investment performance which resulted in a net pension liability of \$26.9 million at December 31, 2024 compared to a net pension liability of \$36.6 million at December 31, 2023.

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024**

CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Long-term Obligations (continued)

Voters approved General Obligation bonds of \$63.2 million on October 4, 2008. These bonds were issued over several years with the final \$8.2 million of general obligation bonds issued in 2015. The Office's General Obligation bonds have a "BBB+" rating by the national rating agency, Standard & Poor's. The Office paid the 2015 series bonds off in 2024.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The 2025 budget was adopted in late 2024 and shows a decrease of expenses by 11.07%. This decrease is attributed to the Office's new IT infrastructure upgrades and the implementation of the new cloud-based Jail Management System and Case Management System. The adopted 2025 budget shows no change in fund balance. Revenues decreased by 11.14% due to the ending of the ARPA funding for the IT Infrastructure upgrades and implementation of the new Jail Management System and Case Management System. The Office anticipates Ad Valorem revenues to increase due to the Office adopting a higher millage rate for operations due to a lower debt service due.

In May 2015, the voters of the Orleans Parish Law Enforcement District (a blended component of the Office) authorized a tax not to exceed 2.8 mills on all property subject to taxation in the District, for a period of 10 years, beginning with the year 2016. The tax's purpose is to provide additional funding for the operation, maintenance and upkeep of the jails and related facilities, the District and the Office, with said millage levied each year to be reduced by the millage rate levied that year for the District's currently outstanding General Obligation Bonds. For 2024, which was a reassessment year, the District chose to allow the mills to rollback to a total of 2.46 mills. For the year 2025 2.31 mills were levied for operations, and .15 mills were levied for debt service.

In May 2025, the voters of the Orleans Parish Law Enforcement District (a blended component of the Office) renewed the tax not to exceed 2.46 mills on all property subject to taxation in the District, for a period of 10 years, beginning with the year 2026. The tax's purpose is to provide additional funding for the operation, maintenance, and upkeep of the jails and related facilities, the District and the Office, with the said millage levied each year to be reduced by the millage rate levied that year for the District's currently outstanding General Obligation Bonds. In June 2025, the Sheriff, as ex officio on the District, adopted a resolution giving approval to the issuance of not exceeding Fifteen Million Dollars of Limited Tax Bonds, in one or more series from an irrevocable pledge and dedication of the funds to be derived by the District from the levy and collection of the 2.46 mills, pending State Bond Commission approval.

Operating revenues and expenditures are based on staffing levels and the inmate population at the end of 2024. Projected ending fund balance for 2025 is \$15.2 million.

Non-Civil revenues for 2025 are expected to be \$68.0 million, and expenditures are expected to be \$68.0 million. The decrease is due to the completion of the IT Infrastructure upgrades and the implementation of the Jail Management System and the Case Management System.

Civil revenues for 2025 are expected to be \$3.7 million, and expenditures are expected to be \$3.5 million.

FEMA revenues will be recognized as FEMA obligates the funds, and the Governor's Office of Homeland Security and Emergency Preparedness reimburses the expenditures. FEMA revenues were originally not budgeted in 2025 as versions were obligated because the date of receipt was not known, as the date of receipt impacts when revenue is recorded on the fund financial statements.

The Courts have an independent Financial Monitor in place to review the financial and budgetary needs of the Office in relation to the Consent Decree.

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES (continued)

A consent decree was signed with the Department of Justice in 2013. The provisions of the Consent Decree require increased expenditures for personnel and other compliance matters. The funding of the Consent Decree is under continual review, analysis, and discussion.

In 2020, the short-term impacts of COVID-19 on New Orleans changed inmate levels and personnel levels. New Orleans, with a strong reliance on the hospitality industry, has been disproportionately affected by COVID-19. The inmate population and staffing levels remained low during 2022 due to the introduction of new COVID-19 variants. Monthly mass testing of all employees and inmates remained in place to reduce the risk of outbreaks within the facility. Also, in 2021 the department made vaccination mandatory for all employees, contractors, and volunteers. Inmates were offered access to vaccines if desired.

When COVID-19 was identified, the Office actively reduced the inmate population through all available means. Non-essential personnel were furloughed but have since returned. The Orleans Parish Sheriff's Office has a plan in place for illnesses such as pandemic flu, which has been modified to better fit the recommended COVID-19 response procedures. The Office is in regular communication with the New Orleans Department of Health, the Louisiana Office of Public Health and the Centers for Disease Control (CDC) to ensure that the Office is taking the necessary steps to protect the public, inmates and our staff and minimize the spread of COVID-19. The Office remains vigilant in efforts to eradicate the virus from within the facilities and are continuing to take all the necessary precautions.

Due to Orleans Parish Criminal District Court closures during the COVID Pandemic, the backlog of court cases caused the inmate population to rise in 2023. The population continues to rise in 2025. As the court caseloads start to lessen, we expect a leveling out of the inmate population.

In November 2023, construction began on the acute mental health facility (referred to as Phase III). The building is expected to be completed and operational in early 2026. Analysis on the budgetary impact on operations is currently underway.

In February 2024, the Governor of Louisiana reassigned 40 Louisiana State Troopers to the City of New Orleans to assist the New Orleans Police Department. This has led to an uptick of arrests in the Parish. Due to this and the continued backlog of court cases the average daily population of the jail has risen 19%. The first half of 2025 has shown a slight decrease in population by 8% due to the courts reducing the backlog of cases.

In April 2024, a new State of Louisiana law went into effect requiring 17-year-olds charged with crimes as an adult to be held at the Orleans Justice Center. In 2025, there are two pods dedicated to holding 17-year-olds away from the adult population.

In November 2024, the FCC voted to reduce the amount that can be earned from inmate telephone usage to zero. The 2025 budget shows telephone revenue expected to be \$1,116,420. The Office will amend the budget to reflect the loss of telephone revenue.

CONTACTING THE OFFICE'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Office's finances, comply with finance-related laws and regulations, and demonstrate the Office's commitment to public accountability. If you have any questions about this report or would like to request additional financial information, contact the Orleans Parish Sheriff's Office, 2800 Perdido Street, New Orleans, Louisiana 70119. The financial report is also available on the Louisiana Legislative Auditor's website at www.la.la.us.

BASIC FINANCIAL STATEMENTS

ORLEANS PARISH SHERIFF'S OFFICE
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Governmental Activities
<u>ASSETS:</u>	
Cash and cash equivalents	\$ 29,152,558
Intergovernmental receivables	634,249
Internal balances	435,956
Other receivables	4,213,297
Prepaid expenses	1,187,678
Inventory	583,178
Capital assets not being depreciated	7,259,881
Capital assets being depreciated, net	245,238,131
Total assets	<u>288,704,928</u>
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>	
Deferred outflows related to total other post-employment liability	3,625,674
Deferred outflows related to net pension liability	10,998,679
Total deferred outflows of resources	<u>14,624,353</u>
<u>LIABILITIES:</u>	
Accounts payable	9,014,176
Due to other governments	913,675
Accrued interest	15,471
Long-term liabilities:	
Due within one year	5,640,125
Due after one year	55,210,429
Total liabilities	<u>70,793,876</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>	
Deferred inflows related to total other post-employment liability	4,088,796
Deferred inflows related to net pension liability	4,377,284
Total deferred inflows of resources	<u>8,466,080</u>
<u>NET POSITION (DEFICIT):</u>	
Net investment in capital assets	250,476,708
Restricted net position:	
Debt service	934,329
Capital improvements, net of related debt	3,051,001
Intergovernmental transfers	4,045,947
Unrestricted net position (deficit)	(34,438,660)
Total net position	<u>\$ 224,069,325</u>

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

ORLEANS PARISH SHERIFF'S OFFICE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Primary Government Governmental Activities
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Governmental Activities:</u>					
Custody of inmates	\$ 86,415,464	\$ 58,957,748	\$ 5,249,500	\$ 3,855,273	\$ (18,352,943)
Civil division	4,554,318	4,213,782	451,077	-	110,541
Interest on long-term debt	229,188	-	-	-	(229,188)
Total governmental activities	<u>\$ 91,198,970</u>	<u>\$ 63,171,530</u>	<u>\$ 5,700,577</u>	<u>\$ 3,855,273</u>	<u>(18,471,590)</u>
General revenues:					
Ad valorem taxes					12,283,519
Investment income					469,695
Loss on disposal of assets					(24,035)
Other income					1,240,992
Transfers to other governmental agencies					<u>(1,193,774)</u>
Total general revenues, losses and transfers					<u>12,776,397</u>
Change in net position					(5,695,193)
Net position - beginning, as previously reported					231,550,404
Change in accounting principal					<u>(1,785,886)</u>
Net positions - beginning, restated					<u>229,764,518</u>
Net position - ending					<u>\$ 224,069,325</u>

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

**ORLEANS PARISH SHERIFF'S OFFICE
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2024**

	General Fund	Capital Projects	Debt Service	Total Governmental
<u>ASSETS:</u>				
Cash and cash equivalents	\$ 20,324,804	\$ 8,101,685	\$ 726,069	\$ 29,152,558
Intergovernmental receivables	634,249	-	-	634,249
Interfund receivables	1,441,642	-	204,082	1,645,724
Other receivables	4,193,648	-	19,649	4,213,297
Prepaid expenses	1,187,678	-	-	1,187,678
Inventory	583,178	-	-	583,178
Total assets	<u>\$ 28,365,199</u>	<u>\$ 8,101,685</u>	<u>\$ 949,800</u>	<u>\$ 37,416,684</u>
<u>LIABILITIES:</u>				
Accounts payable	9,014,176	\$ -	\$ -	\$ 9,014,176
Due to other governments	913,675	-	-	913,675
Interfund payables	205,031	1,004,737	-	1,209,768
Total liabilities	<u>10,132,882</u>	<u>1,004,737</u>	<u>-</u>	<u>11,137,619</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>				
Unavailable revenues	4,137,199	-	-	4,137,199
Total deferred inflows of resources	<u>4,137,199</u>	<u>-</u>	<u>-</u>	<u>4,137,199</u>
<u>FUND BALANCES:</u>				
Nonspendable amounts:				
Prepaid expenses and inventory	1,770,856	-	-	1,770,856
Restricted	-	7,096,948	949,800	8,046,748
Unassigned	12,324,262	-	-	12,324,262
Total fund balance	<u>14,095,118</u>	<u>7,096,948</u>	<u>949,800</u>	<u>22,141,866</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 28,365,199</u>	<u>\$ 8,101,685</u>	<u>\$ 949,800</u>	<u>\$ 37,416,684</u>

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

**ORLEANS PARISH SHERIFF'S OFFICE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024**

Total fund balances for governmental funds at December 31, 2024 \$ 22,141,866

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:

Land	6,052,681
Construction in progress	1,207,200
Buildings and improvements, net of \$90,702,082 accumulated depreciation	241,417,522
Operating equipment, net of \$1,683,479 accumulated depreciation	1,397,193
Office furniture and equipment, net of \$1,040,686 of accumulated depreciation	65,937
Vehicles, net of \$5,021,459 accumulated depreciation	7,424
Software, net of \$1,827 accumulated amortization	20,102
Right of use assets - leased equipment, net of \$1,226,218 accumulated amortization	158,364
Right of use assets - leased vehicles, net of \$1,608,626 accumulated amortization	1,691,397
Subscription asset, net of \$24,010 accumulated amortization	480,192
	<u>252,498,012</u>

Inflows of resources – Under modified accrual basis of accounting, revenues are not recognized unless they are deemed “available” to finance the expenditures of the current period. Accrual basis recognition is not limited to availability, so cumulative deferred inflows of resources must be recorded.

4,137,199

Deferred outflows related to the pension plan and OPEB are a consumption of net assets that is applicable to a future reporting period and therefore are deferred.

Pension related	10,998,679
OPEB related	3,625,674

Long-term liabilities applicable to the Office's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in government funds, but rather is recognized as an expenditure when due. All liabilities (both current and long-term) are reported in the statement of net position.

Accrued interest	(15,471)
Bonds and notes payable	(1,595,000)
Other post employment benefits accrual	(15,912,216)
Net pension liability	(26,916,474)
Claims and judgements	(10,523,618)
Accrued compensated absences	(3,881,942)
Leases payable	(1,786,352)
Subscription liability	(234,952)
	<u>(60,866,025)</u>

Deferred inflows related to the pension and OPEB plans are an acquisition of net assets that is applicable to a future reporting period and therefore are deferred.

Pension related	(4,377,284)
OPEB related	(4,088,796)

Total net position of governmental activities at December 31, 2024 \$ 224,069,325

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

ORLEANS PARISH SHERIFF'S OFFICE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund	Capital Projects	Debt Service	Total Governmental
<u>REVENUES:</u>				
Custody of inmates:				
City of New Orleans charges	\$ 46,663,211	\$ -	\$ -	\$ 46,663,211
State of Louisiana Department of Corrections charges	1,788,143	-	-	1,788,143
Civil fees and commissions	3,069,983	-	-	3,069,983
Civil security services	457,504	-	-	457,504
Investment income	285,578	181,721	2,396	469,695
On-behalf payments	8,229,991	-	-	8,229,991
Inmate telephone	990,145	-	-	990,145
State supplemental pay	2,071,173	-	-	2,071,173
Federal and state grants	5,355,515	-	-	5,355,515
Restitution/administration	15,710	-	-	15,710
Release processing fees	494,406	-	-	494,406
Commissary	776,142	-	-	776,142
Other income	1,268,523	-	-	1,268,523
Ad valorem tax revenue	9,319,475	-	2,964,044	12,283,519
Total revenues	80,785,499	181,721	2,966,440	83,933,660
<u>EXPENDITURES:</u>				
Central services	13,190,713	-	-	13,190,713
Court services	4,370,844	-	-	4,370,844
Security services	19,918,556	-	-	19,918,556
Investigative services	4,730,045	-	-	4,730,045
Administrative services	8,018,117	-	-	8,018,117
Records and booking	5,404,402	-	-	5,404,402
Inmate services	6,639,383	-	-	6,639,383
Grants and special programs	984,846	-	-	984,846
Plant and maintenance	11,013,541	-	-	11,013,541
Miscellaneous	-	-	816	816
Debt retirement	732,954	-	3,150,000	3,882,954
Interest payments	145,662	-	102,083	247,745
Civil administrative services	2,512,158	-	-	2,512,158
Civil security services	2,049,314	-	-	2,049,314
Capital outlays	2,409,916	-	-	2,409,916
Total expenditures	82,120,451	-	3,252,899	85,373,350
Excess (deficiency) of revenues over expenditures	(1,334,952)	181,721	(286,459)	(1,439,690)

(continued)

ORLEANS PARISH SHERIFF'S OFFICE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund	Capital Projects	Debt Service	Total Governmental
<u>OTHER FINANCING SOURCES (USES), INCLUDING TRANSFERS:</u>				
Lease proceeds	245,776	-	-	245,776
Subscription proceeds	358,702	-	-	358,702
Transfers to other governmental agencies	-	(1,193,774)	-	(1,193,774)
	<u>604,478</u>	<u>(1,193,774)</u>	<u>-</u>	<u>(589,296)</u>
Total other financing sources (uses), including transfers				
	<u>604,478</u>	<u>(1,193,774)</u>	<u>-</u>	<u>(589,296)</u>
Net changes in fund balances	(730,474)	(1,012,053)	(286,459)	(2,028,986)
<u>FUND BALANCES, BEGINNING</u>	14,825,592	8,109,001	1,236,259	24,170,852
<u>FUND BALANCES, ENDING</u>	<u>\$ 14,095,118</u>	<u>\$ 7,096,948</u>	<u>\$ 949,800</u>	<u>\$ 22,141,866</u>

(concluded)

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

ORLEANS PARISH SHERIFF'S OFFICE
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

Total net changes in fund balances for the year ended December 31, 2024 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (2,028,986)
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays including lease and subscription additions as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives or lease terms and reported as depreciation or amortization expense. This is the amount by which depreciation and amortization expense of \$9,197,700 and loss on disposals of \$31,818 exceeded assets of \$2,409,916 that were capitalized.	(6,819,602)
New leases and subscription assets provide current financial resources to government funds, but leases and subscriptions increase long-term liabilities in the statement of net positions.	(604,478)
Repayments of bonds, notes, lease and subscription principal, including bond refundings, are reported as financing uses in governmental funds and thus contribute to the reduction in fund balance. In the statement of net position, however, repayment of debt decreases long-term liabilities and does not affect the statement of activities.	3,882,954
Reduction of lease liability due to early termination of lease agreement	7,783
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. This represents the change in deferred inflows.	403,281
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when paid. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.	
Change in accrued interest on bonds, notes, and leases	18,557
Change in accrued claims and judgments	295,555
Change in accrued compensated absences	(187,101)
Net change in net pension liability and related deferred inflows and deferred outflows of resources	(1,055,411)
Net change in other post-employment benefits liability and related deferred inflows and deferred outflows of resources	392,255
Total change in net position for the year ended December 31, 2024 per Statement of Activities	<u>\$ (5,695,193)</u>

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

**ORLEANS PARISH SHERIFF'S OFFICE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2024**

	Pension Trust Fund	Custodial Funds
<u>ASSETS:</u>		
Cash and cash equivalents	\$ 151,799	\$ 4,047,760
Interfund receivables	-	949
Investments	1,217,074	-
	<hr/>	<hr/>
Total assets	1,368,873	4,048,709
	<hr/>	<hr/>
<u>LIABILITIES:</u>		
Due to inmates and others	-	3,688,524
Interfund payables	76,720	360,185
	<hr/>	<hr/>
Total liabilities	76,720	4,048,709
	<hr/>	<hr/>
<u>NET POSITION:</u>		
Net position held in trust for pension benefits	\$ 1,292,153	\$ -
	<hr/>	<hr/>

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

ORLEANS PARISH SHERIFF'S OFFICE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Pension Trust Fund	Custodial Funds
<u>ADDITIONS:</u>		
Contributions:		
Employer contributions	\$ 21,468	\$ -
Employee contributions	21,468	-
Total contributions	<u>42,936</u>	<u>-</u>
Investment income	61,307	-
Deposits:		
Inmate	-	2,156,350
Escrow	-	15,121
Bond and fines	-	12,530
Litigant	<u>-</u>	<u>11,441,810</u>
Total additions	<u>104,243</u>	<u>13,625,811</u>
<u>DEDUCTIONS:</u>		
Inmate disbursements	-	2,156,350
Escrow disbursements	-	15,121
Bond and fine disbursements	-	12,530
Litigant disbursements	<u>-</u>	<u>11,441,810</u>
Total deductions	<u>-</u>	<u>13,625,811</u>
Change in net position	104,243	-
<u>FIDUCIARY NET POSITION, BEGINNING</u>	<u>1,187,910</u>	<u>-</u>
<u>FIDUCIARY NET POSITION, ENDING</u>	<u>\$ 1,292,153</u>	<u>\$ -</u>

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

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Orleans Parish Sheriff's Office (the Office) was created by the Louisiana Constitution of 1921, Article 7, Section 89.

The Sheriff is elected by qualified electors every four years. The Sheriff is in charge of the direction and supervision of all deputy sheriffs who possess all of the powers and authority granted by law to the Sheriff.

Louisiana Revised Statute 33:1500 provided there is one sheriff for the Parish of Orleans, effective the first Monday in May 2010 following the election. The offices of the Orleans Civil and Criminal Sheriffs were consolidated and the separate offices were abolished. The Sheriff has and exercises all powers, duties, and functions of the former Civil and Criminal Sheriffs of the Parish of Orleans.

Among the powers of the Sheriff are the keeping of the jails, the preservation of the peace and the apprehension of disturbers of the peace and other public offenders. The Sheriff is the executive officer of the District Courts and has the authority to serve citations, summons, subpoenas, notices and other processes, and to execute writs, mandates, orders, and judgments directed to him by the District Courts.

On July 28, 1989, the Orleans Parish Law Enforcement District (the District) was created by Act No. 20 of the 1989 Second Extraordinary Session of the Louisiana Legislature, which the Act amended Chapter 26 of Title 33 of the Louisiana Revised Statutes. The Sheriff of the Parish of Orleans is the Chief Executive Officer of the District. The purpose of the District is to provide financing for the Sheriff through the levying and collection of tax millages. The proceeds of these tax revenues may be used to fund the operations of the Sheriff's Office or fund the repayment of debt depending upon the millage amount and purpose approved in the millage election. The District is considered a blended component unit.

Basis of Presentation

The Office's financial statements are prepared in conformity with generally accepted accounting principles (GAAP) for local governmental units as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity

GASB Codification Section 2100 sets forth the definition of the reporting entity.

For financial reporting purposes, the Sheriff includes all funds, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As such, the Sheriff is solely responsible for the operations of the 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 for or provided by the city council as required by Louisiana law, the Sheriff is fiscally independent and is financially accountable to no other entity. As required by generally accepted accounting principles, the financial statements of the reporting entity include only those of the Orleans Parish Sheriff (the primary government). There are no component units to be included in the Sheriff's reporting entity.

Basic Financial Statements – Government-Wide Financial Statements (GWFS)

The Office's basic financial statements include both government-wide (reporting the Office as a whole) and fund financial statements (reporting the Office's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Office's inmate custody, civil division and related general administrative services are classified as governmental activities. The Office has no business-type activity.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In the government-wide Statement of Net Position (Exhibit A), the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Office's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position.

The government-wide Statement of Activities (Exhibit B) reports both gross and net cost of each of the Office's functions (custody of inmates and civil division). The net costs are normally covered by general revenues (ad valorem taxes, investment income, etc.). The Statement of Activities reduces gross expenses by related program revenues, operating and capital grants and contributions. Program revenues must be directly associated with the function (custody of inmates and civil division). Operating grants include operating-specific and discretionary grants, while the capital grant column reflects capital-specific grants.

The Office does not allocate indirect costs.

The effect of interfund transactions has been removed from these statements.

This government-wide focus is more on the long-term sustainability of the Office and the change in the Office's net position resulting from current year's activities. Separate financial statements are provided for fiduciary funds; however, they are excluded from the government-wide financial statements.

Basic Financial Statements – Fund Financial Statements (FFS)

The financial transactions of the Office are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses.

The following fund types are used by the Office:

Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than net income.

The following is a description of the major governmental funds of the Office:

General Fund

The General Fund is the primary operating fund of the Office, and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Office policy. The General Fund includes grants received from the Federal Emergency Management Agency (FEMA), U.S. Department of the Treasury, and other grants.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities by the District and the Office that are not financed through the General Fund.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of financial resources to be used for the periodic payment of principal and interest on general long-term debt including principal, interest, and related costs of the District and the Office.

Governmental Non-Major Funds:

The Office has no non-major governmental funds.

Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Office programs. The reporting focus is on net position and changes in net position.

Fiduciary Funds (continued):

The following is a description of the fiduciary funds of the Office:

Pension Trust Fund

The Pension Trust Fund reports resources held in trust and the receipts, investments, and distribution of retirement contributions. The Office's Pension Trust Fund is limited to the pension benefits offered through the defined contribution pension plan.

Custodial Funds

The custodial funds account for assets held by the Office as an agent for outside parties including other governments, inmates and for deposits held pending court action. These funds are custodial in nature and are held in a temporary, purely custodial capacity for others.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual

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

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Modified Accrual

All governmental fund financial statements are presented on the modified accrual basis of accounting and the current financial resources measurement focus. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, within 60 days. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Revenues

Substantially all governmental fund revenues are accrued except for those revenues related to grants which are not considered available and ad valorem taxes which are not collected within 60 days of year end.

As discussed above, the District can levy ad valorem taxes for operations or repayment of debt. The District receives ad valorem/property taxes that have been levied on real and personal property in Orleans Parish, Louisiana. The taxes are collected by the City of New Orleans and then remitted to the District. The taxes are levied by the City of New Orleans on the assessed value for all real and personal property in Orleans Parish on January 1st of the assessment year based upon the assessed value as of the prior August 15th. Before the taxes can be levied, the tax rolls must be submitted to the State Tax Commission for approval. Taxes are due and payable on January 1st, the date on which an enforceable lien attaches on the property and are delinquent on February 1st. In May of 2015, the voters of the District authorized a tax not to exceed 2.8 mills on all property subject to taxation in the District, for a period of 10 years, beginning with the year 2016, for the purpose of providing additional funding for the operation, maintenance and upkeep of the jails and related facilities of the District and the Office, with said millage levied each year to be reduced by the millage rate levied that year for the District's currently outstanding General Obligation Bonds. For 2024, 1.86 mills are levied for operations and 0.60 mills are levied for debt service.

The Office is authorized under state law to house inmates for Municipal and State agencies. In accordance with standard operating procedures between the Office and the State agency, the Office bills the agency a per diem amount for the housing of inmates. The City of New Orleans is required under State law to provide funding for the housing of their inmates which is authorized through their budgetary process. Other revenues of the Office include ad valorem taxes, grants, inmate telephone charges, release processing fees, restitution administration fees, and a portion of bail bond fees.

The Civil division's revenue includes: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Expenditures

Expenditures are recognized when the related fund liability is incurred.

The Office's primary expenditures include salaries and related benefits. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the statements report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Deferred Inflows – unavailable revenues. In the General Fund, the Office records a deferred inflow for one type of item, which arises under the modified accrual basis of accounting that qualifies for reporting in this category. Unavailable revenue is reported only in the governmental funds balance sheet. The source of the unavailable revenue is from intergovernmental grants and the national opioid settlement. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. For the accrual basis Statements of Net Position and Activities these revenues are recognized.

Deferred Outflows and Deferred Inflows - Pension. The Orleans Parish Sheriff's Office is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund (Fund) as described in Note 7. For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Fund, and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the Plan.

Deferred Outflows and Deferred Inflows – Other Post-Employment Benefits (OPEB). For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to post-employment benefit expense are determined based on actuarial valuation. The Sheriff reports both deferred outflows of resources and deferred inflows of resources related to the OPEB liability calculation.

Budgets

The Office is required by state law to adopt annual budgets for the General Fund and Debt Service Fund. Each budget is presented on the modified accrual basis of accounting that is consistent with generally accepted accounting principles. Budget amounts included in the accompanying financial statements reflect the originally adopted budget and all subsequent amendments.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. Prior to December 1st, the Office prepares a budget for the next succeeding fiscal year beginning January 1st. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted, after proper official public notification, to obtain taxpayer comment.
3. Prior to December 15th, the budget is legally enacted through passage of a resolution by the Sheriff.

Cash and Cash Equivalents

Cash includes amounts on hand, demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Office may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the Office's investment policy. Louisiana Revised Statute (R.S.) 33:2955 authorizes the Office to invest in: (1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the federal government, (2) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies or U.S. government instrumentalities, (3) direct security repurchase agreements of any federal book entry only securities, (4) time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal offices in the State of Louisiana, savings accounts or shares of savings and loan associations, (5) mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies, or (6) guaranteed investment contracts issued by a bank, financial institution, insurance company or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investment may be made except in connection with a financial program approved by the State Bond Commission.

Investments are stated at fair value as determined by quoted market prices.

Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and fiduciary funds are reported in the government-wide financial statements as internal balances.

Inventories

Inventory in the General Fund consists primarily of maintenance and office supplies and uniforms and are carried at weighted average cost. The weighted average cost is recorded as an expenditure at the time of consumption.

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Office maintains a threshold level of \$5,000 or more for capitalizing capital assets.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets (continued)

Capital assets are recorded in the Statement of Net Position, and depreciation and amortization are recorded in the Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land and construction in progress, are depreciated or amortized using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	40 years
Operating equipment	7 years
Office furniture and equipment	5 years
Vehicles	5 years
Lease right-of-use assets	Lease term

Compensated Absences

Vacation (annual leave) and sick pay (sick leave) are accrued when earned. Accumulated annual leave and sick leave as of the end of the year is valued using employees' current rates of pay, and the liability for these compensated absences is recorded as a long-term liability in the government-wide financial statements.

Annual leave is accumulated until the employee retires, resigns, or is terminated. Effective January 1, 2008, the maximum amount of annual leave that can be carried forward is 360 hours. Employees with more than 360 hours at January 1, 2008 can carry that amount forward but cannot increase the amount carried forward. Sick pay accumulation is unlimited. If an employee retires, resigns or is terminated then annual leave is paid at current salary rates. If an employee retires, resigns, or is terminated, then if sick leave is in excess of 500 hours, then it is paid for at 20% of actual accumulated hours at current salary rates. Sick pay is not paid if the employee has less than 500 hours.

GASB Statement No. 101, Compensated Absences, requires governments to accrue a liability for compensated leave that has not been used if all of the following are true: (1) the leave is attributable to services already rendered; (2) the leave accumulates; and (3) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through non-cash means.

The Office has recorded the following liabilities, including the salary-related benefits associated with the payment of compensated absences as of December 31, 2024:

- Sick leave that is expected to be used based on years of service and a two-year average of hours not-forfeited multiplied by current year pay rates.
- Vacation leave based on maximum vested amount multiplied by current year pay rates.

In the government wide financial statements, the total compensated absences liability is recorded as an expense and a long-term obligation and allocated on functional basis.

No liability is recorded in the governmental fund financial statements.

Long-Term Debt and Bond Discounts/Premiums

In the government-wide fund financial statements, outstanding debt is reported as a liability. Bond discounts or premiums are capitalized and amortized/accreted over the terms of the respective bonds using a method that approximates the effective interest method. Issuance costs are reported as expenditures.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Other Post-Employment Benefits ("OPEB")

GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, requires governments to recognize total OPEB liabilities directly in the financial statements, as a means of more effectively disclosing exactly what these benefits are meant to provide.

Annual costs are actuarially computed using the entry age normal cost method. The liability for unfunded OPEB costs is recognized in accordance with GASB Statement No. 75 on the statement of net position.

Leases

The Office is a lessee for noncancellable lease agreements for vehicle and equipment. In accordance with GASB Statement No. 87, *Leases*, the Office recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements for those lease contracts with an initial individual value that is material to the financial statements and whose terms call for a lease period great than one year. The lease liability is measured at the commencement of the lease at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgements related to leases include (1) the discount rate used to present value the expected lease payments, (2) lease term, and (3) lease payments.

- The Office uses the interest rate charged by the lessor as the discount rate, if provided. When the interest rate charged by the lessor is not provided, the Office uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease terms include the noncancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

The Office monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position. The Office did not recognize any lessor leases as they were deemed immaterial to the financial statements.

Subscription Assets and Liabilities

The Office has entered into noncancellable subscription-based information technology arrangements (SBITAs). The Office recognizes a SBITA liability and an intangible subscription asset in the financial statements. At the commencement of a SBITA, the Office initially measures the SBITA liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the payments made.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subscription Assets and Liabilities (continued)

Subscription assets are initially recorded at the initial measurement of the subscription liability, plus the subscription payments made at or before the commencement of the SBITA term, less any SBITA vendor incentives received from the SBITA vendor at or before the commencement of the SBITA term, plus capitalizable initial implementation costs. Subscription assets are amortized on a straight-line basis over the shorter of the SBITA term or the useful life of the underlying IT asset.

The Office monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

At December 31, 2024, the Office recognized a prepaid expense of \$684,537 for payments made under SBITA arrangements that were still in the implementation phase as of year-end.

Restricted Net Position – Government-Wide and Fiduciary Fund Financial Statements

The statement of net position reports net position as the difference between all other elements in the statement of net position and is displayed in three components:

Net investment in capital assets – consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in this component of net position. Rather, that portion of debt is included in the same component of net position as the unspent proceeds.

Restricted net position – net position with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (b) law through constitutional provisions or enabling legislation.

Unrestricted net position – consists of the balance (deficit) of all other elements in a statement of net position remaining after net investment in capital assets and restricted net position.

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

Fund Balance

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable Funds – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – amounts with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (b) law through constitutional provisions or enabling legislation.

Committed Fund Balance – amounts that can be used only for specific purposes determined by a formal action by the Sheriff or resolution.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Balance (continued)

Assigned Fund Balance – amounts that are constrained by the Sheriff's intent that they will be used for specific purposes. The Sheriff is the only body authorized to assign amounts for a specific purpose and is the highest level of decision-making. Therefore, assigned amounts must be reported as committed.

Unassigned Fund Balance – all amounts not included in other spendable classifications.

The Office considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Office also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use.

Interfund Transactions

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

Estimates

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

2) CASH AND CASH EQUIVALENTS

At December 31, 2024, The Office has cash and cash equivalents (book balances) as follows:

Non-interest bearing demand deposits	\$ 414,927
Interest-bearing demand deposits	32,783,100
Cash on hand	<u>154,090</u>
Total	<u>\$ 33,352,117</u>

Reconciliation to the Financial Statements:

Per Government-Wide Statement of Net Position:	
Cash and cash equivalents	\$ 29,152,558
Fiduciary Funds	
Pension Trust Fund	151,799
Custodial Funds	<u>4,047,760</u>
Total	<u>\$ 33,352,117</u>

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

2) CASH AND CASH EQUIVALENTS (continued)

These deposits are stated at cost, which approximates market. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Office that the fiscal agent has failed to pay deposited funds upon demand.

At December 31, 2024, the carrying amount of the Office's demand deposits and certificates of deposit were \$33,352,117 and the bank balances were \$36,167,525. The difference between the carrying amount and the bank balances is primarily due to outstanding checks or deposits in transit at December 31, 2024. The Office does not have any custodial credit risk at December 31, 2024.

3) INVESTMENTS

Investments are recorded at fair value in accordance with GASB Statement No. 72 *Fair Value Measurement and Application*. GASB Statement No. 72 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement establishes a hierarchy of valuation inputs based on the extent to which the inputs are observable in the marketplace. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

State statutes authorize the Board to invest in Louisiana Asset Management Pool (LAMP). Investments in the amount of \$1,217,074 are invested with LAMP, an external investment pool. 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 LA-R.S. 33.2955.

LAMP is a governmental investment pool that reports at fair value. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAAM by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 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 29 days as of December 31, 2024.
- Foreign currency risk: Not applicable.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

3) INVESTMENTS (continued)

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 (NAV). In accordance with GASB Statement No. 72, fair values of investments that are measured at NAV should not be categorized within the fair value hierarchy. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and board of directors. LAMP is not registered with the SEC as an investment company. An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the State of Louisiana has full access to the records of LAMP. LAMP issues financial reports which can be obtained by writing: LAMP, Inc., 228 St. Charles Avenue, Suite 1123, New Orleans, LA 70130.

4) INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables at December 31, 2024 are as follows:

Custody of Inmates		
City of New Orleans	\$	62,217
State of Louisiana		525,876
Grants		
FEMA Grants		5,233
Smart Reentry Grants		40,923
	\$	<u>634,249</u>

The Office provides an allowance for uncollectible amounts that is based upon historical collection information, existing economic conditions, and other relevant information. The allowance as of December 31, 2024 was \$0.

5) INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances at December 31, 2024 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Fiduciary Funds	\$ 436,905
General Fund	Capital Projects Fund	1,004,737
Debt Service	General Fund	204,082
Fiduciary Fund	General Fund	949

The balances result from the time lag between the dates that reimbursable expenditures occur, interfund goods and services are provided, payments to third parties are made and payments between funds are made.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

6) CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2024 are as follows:

	December 31, 2023	Additions	Disposals	December 31, 2024
Capital assets not being depreciated:				
Land	\$ 6,052,681	\$ -	\$ -	\$ 6,052,681
Construction in progress	44,957	1,162,243	-	1,207,200
Total non-depreciable assets	6,097,638	1,162,243	-	7,259,881
Capital assets being depreciated:				
Buildings and improvements	332,104,593	15,012	-	332,119,605
Operating equipment	2,628,168	452,504	-	3,080,672
Office furniture and equipment	1,106,623	-	-	1,106,623
Vehicles	5,020,633	8,250	-	5,028,883
Software	-	21,929	-	21,929
Total depreciable assets	340,860,017	497,695	-	341,357,712
Less accumulated depreciation:				
Buildings and improvements	82,380,108	8,321,975	-	90,702,083
Operating equipment	1,463,676	219,803	-	1,683,479
Office furniture and equipment	1,022,703	17,983	-	1,040,686
Vehicles	5,010,747	10,712	-	5,021,459
Software	-	1,827	-	1,827
Total accumulated depreciation	89,877,234	8,572,300	-	98,449,534
Total assets being depreciated, net of accumulated depreciation	250,982,783	(8,074,605)	-	242,908,178
Lease right-of-use assets				
Leased operating equipment	1,384,582	-	-	1,384,582
Leased vehicles	3,301,672	245,776	(247,425)	3,300,023
Total right-of-use assets	4,686,254	245,776	(247,425)	4,684,605
Less accumulated amortization:				
Leased operating equipment	1,139,207	87,011	-	1,226,218
Leased vehicles	1,309,854	514,379	(215,607)	1,608,626
Total accumulated amortization	2,449,061	601,390	(215,607)	2,834,844
Total lease right-of-use assets, net of accumulated amortization	2,237,193	(355,614)	(31,818)	1,849,761
Subscription asset				
Subscription asset	-	504,202	-	504,202
Total subscription asset	-	504,202	-	504,202
Less accumulated amortization				
Subscription asset	-	24,010	-	24,010
Total accumulated amortization	-	24,010	-	24,010
Total subscription asset, net of accumulated amortization	-	480,192	-	480,192
Capital assets, net	\$ 259,317,614	\$ (6,787,784)	\$ (31,818)	\$ 252,498,012

Depreciation and amortization expense in the amount of \$9,197,700 was charged \$9,187,711 to custody of inmates and \$9,989 to civil division.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

7) PENSION PLANS

The Orleans Parish Sheriff's Office provides pension benefits for substantially all of its employees through a defined contribution pension plan, a defined benefit pension plan, and a deferred compensation plan. All eligible employees hired before July 1, 1997 were given the option to remain in the defined contribution pension plan or participate in a new defined benefit plan. Substantially all eligible employees hired on July 1, 1997 or thereafter, are required to participate in the new defined benefit plan. Employee participation in the deferred compensation plan is optional.

a) Defined Contribution Pension Plan (Pension Trust – Fiduciary Fund)

The Pension Trust is a single employer defined contribution pension plan established by the Orleans Parish Sheriff's Office. The Pension Trust provides benefits at retirement to employees of the Office who are not participants in the Louisiana Sheriffs' Pension and Relief Fund. In the defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. The Plan requires that both the employees and the Office contribute to the plan.

The Office contributes 9% of each participating employee's wages for those who are employed on the last day of the year or who have withdrawn during the year due to a minimum required distribution, retirement, disability or death. Participating employees are required to contribute 9% of their wages. Employees may also make additional voluntary contributions to the Plan. Such additional amounts are not matched wholly or in part by the Office. The maximum contribution an employee may make, which consists of both required and voluntary amounts, is 19% of the employee's wages. Employees become partially vested in the Office's contributions (and earnings allocated to the employee's account) after completing four years of service.

The vesting percentage increases annually until the employee completes eight years of service at which time they become fully vested. Forfeitures of unvested portions are available to the Office to reduce future contributions.

The Office made contributions during the year ended December 31, 2024 of \$21,468. The employees contributed to the Plan through payroll withholdings a total of \$21,468 for the year ended December 31, 2024, which represents both the required and additional voluntary contributions.

b) Defined Benefit Pension Plan

Effective July 1, 1997, the Office is a member of the Louisiana Sheriffs' Pension and Relief Fund (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of sheriffs and their staffs, which is administered and controlled by a separate board of trustees.

The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. Access to the report can be found on the Louisiana Legislative Auditor's website www.la.la.gov.

Effective January 1, 2015, the Office implemented Government Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pensions and Statement 71 on Pension Transition for Contributions Made Subsequent to the Measurement Date- an Amendment of GASB 68. These standards require the Office to record its proportional share of the pension plan's Net Pension Liability and report the following disclosures:

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

7) PENSION PLANS (continued)

b) Defined Benefit Pension Plan (continued)

Plan Description:

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

Members who joined the system on or before December 31, 2011, are eligible for regular retirement benefits upon attaining 30 years of creditable service at any age, or 12 years of creditable service and aged 55 years. Retirement benefit is payable monthly for life, equal to three and one-third percent of his final average compensation for each year of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least 10 years of creditable service may retire at age 60. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

Members who joined the system on or after January 1, 2012, who retire at or after age 62 with at least 12 years of creditable service, at or after age 60 with at least 20 years of creditable service, or at 55 with 30 years of creditable service are entitled to a retirement benefit payable monthly for life, equal to three percent. For members with 30 or more years of service; the accrual rate is three and one-third percent. The retirement allowance is equal to the benefit accrual times the member's final average compensation for each year of creditable service. In any case, the retirement benefit cannot exceed 100 percent of their final average salary. Members with 20 or more years of service may retire with a reduced retirement at age 50.

For members who joined the system on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest 36 consecutive months (60 highest consecutive months for member employed between July 1, 2006 and July 1, 2013) or joined months if service was interrupted. The earnings to be considered for each 12-month period within the 36 month (or 60 month) period shall not exceed 125% of the preceding 12 months. For members joining after July 1, 2013, final compensation is based on the average monthly earnings during the highest 60 consecutive months and the earnings to be considered for each 12-month period within the 60 months shall not exceed 115% of the preceding 12-month period.

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

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

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

7) PENSION PLANS (continued)

b) Defined Benefit Pension Plan (continued)

Plan Description (continued):

Plan members are required by state statute to contribute 10.25 percent of their annual covered salary and the Office is required to contribute at an actuarially determined rate. For 2024, the employer rate is 11.50 percent of annual covered payroll. The contribution requirements of plan members and the Office are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Office's contributions to the System, for the years ending December 31, 2024, 2023, and 2022, were \$4,674,334, \$4,022,788, and \$3,566,230 respectively.

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

At December 31, 2024, the Office reported a liability of \$26,916,474 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Office's proportion of the net pension liability was based on a projection of the Office's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Office's proportion was 4.4548%, which was an increase of 0.2864% from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the Sheriff recognized pension expense of \$8,114,390.

At December 31, 2024 the Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,344,563	\$ (611,255)
Changes of assumptions	1,364,719	-
Net difference between projected and actual earnings on pension plan investments	-	(2,539,510)
Changes in proportion	1,700,969	(1,061,929)
Difference between the Office's contributions and its proportionate share of contributions	8,960	(164,590)
Employer contributions subsequent to the measurement date	2,579,468	-
Total	\$ <u>10,998,679</u>	\$ <u>(4,377,284)</u>

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

7) PENSION PLANS (continued)

b) Defined Benefit Pension Plan (continued)

Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued):

The Office reported a total of \$2,579,468 as deferred outflow of resources related to pension contributions made subsequent to the measurement date of June 30, 2024 which will be recognized as a decrease in net pension liability in the year ended December 31, 2025.

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

<u>Year</u>	
2025	\$ 265,148
2026	6,978,940
2027	(1,288,236)
2028	(1,913,925)
	<u>\$ 4,041,927</u>

Actuarial Assumptions: A summary of the actuarial methods and assumptions used in determining the total pension asset as of June 30, 2024 is as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years (2024, 2023, 2022 and 2021), 6 years (2020 and 2019)
Investment Rate of Return	6.85% net of pension plan investment expense, including inflation
Discount Rate	6.85%
Projected Salary Increases	5.00% (2.50% inflation, 2.50% merit)
Mortality Rates	For active retirees, annuitants, beneficiaries and disabled retirees, Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females, each with full generational projection using the MP2019 scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

7) PENSION PLANS (continued)

b) Defined Benefit Pension Plan (continued)

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

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

Estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-term Expected Real Rate of Return
Equity securities	62%	6.95%	4.29%
Fixed income	25%	5.40%	1.33%
Alternative Investments	13%	6.31%	0.82%
Total	100%		6.44%
Inflation			2.51%
Expected Arithmetic Nominal Return			8.95%

Discount Rate

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

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

7) PENSION PLANS (continued)

b) Defined Benefit Pension Plan (continued)

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

The following table presents the Office's proportionate share of the net pension liability (NPL) using the discount rate of 6.85% as well as what the Office's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate.

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Rates	5.85%	6.85%	7.85%
Office's Share of NPL	\$58,279,840	\$26,916,474	\$760,297

Payables to the Pension Plan

At December 31, 2024, the Office had accrued payables to the Pension Plan of \$250,480.

c) Deferred Compensation Plan

Effective September 1, 2001, the Office adopted a deferred compensation plan administered by the Louisiana Deferred Compensation Commission. The Louisiana Public Employees Deferred Compensation Plan (the "Plan") was established pursuant to IRC Section 457 and Louisiana R.S. 43:1301-1308. For 2024, the Plan allowed employees to contribute up to the lesser of \$20,500 for employees 49 years of age or younger; \$27,000 for employees 50 years of age or older (\$41,000 for those eligible for catch-up) or 100% of their salary. The Office has the option to match certain contributions but is not exercising this option currently. Employees contributed through payroll withholdings a total of \$221,722 for the year ended December 31, 2024.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

8) LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2024:

	Balance at December 31, 2023	Additions	Reductions	Balance at December 31, 2024	Due Within One Year
PUBLIC PLACEMENT					
General Obligation Bonds (Series 2011). \$5,000,000 originally issued with interest rate at 2.97% (interest payable beginning March 1, 2012; principal payable beginning September 1, 2012). maturing through September 1, 2026, secured by collections of ad valorem taxes.	\$ 1,175,000	\$ -	\$ (380,000)	\$ 795,000	\$ 390,000
General Obligation Bonds (Series 2012). \$5,000,000 originally issued with interest rate at 2.85% (interest payable beginning March 1, 2013; principal payable beginning September 1, 2013), maturing through September 1, 2026, secured by collections of ad valorem taxes.	1,185,000	-	(385,000)	800,000	395,000
General Obligation Bonds (Series 2015): \$8,225,000 originally issued with interest rate at 2.75% maturing September 1, 2015 through September 1, 2024, secured by collections of ad valorem taxes.	955,000	-	(955,000)	-	-
General Obligation Bonds (Series 2021): \$4,200,000 originally issued with interest rate at 0.05% (interest payable beginning March 1, 2022; principal payable beginning September 1, 2022), maturing through September 1, 2024, secured by collections of ad valorem taxes.	1,430,000	-	(1,430,000)	-	-
Total Public Placement	4,745,000	-	(3,150,000)	1,595,000	785,000
Total Debt	4,745,000	-	(3,150,000)	1,595,000	785,000
OTHER LONG-TERM LIABILITIES:					
Leases	2,157,563	245,776	(616,987)	1,786,352	532,284
Subscription liability	-	358,702	(123,750)	234,952	115,433
Claims and judgments (see note 9)	10,819,173	(274,915)	(20,640)	10,523,618	3,620,076
Compensated absences	3,694,841	187,101	-	3,881,942	-
	<u>\$ 21,416,577</u>	<u>\$ 516,664</u>	<u>\$ (3,911,377)</u>	<u>\$ 18,021,864</u>	<u>\$ 5,052,793</u>

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

8) LONG-TERM DEBT OBLIGATIONS (continued)

The following is a maturity summary of publicly offered bond principal and interest expense:

Year Ending	Principal	Interest	Total
2025	\$ 785,000	\$ 38,799	\$ 823,799
2026	810,000	15,714	825,714
	<u>\$ 1,595,000</u>	<u>\$ 54,513</u>	<u>\$ 1,649,513</u>

Interest expense on long-term debt for the year ended December 31, 2024 was \$229,188 including interest on leases of \$145,662.

On February 15, 2001, the Office issued \$27,000,000 of General Obligation Bonds (Series 2001), for repairing, renovating, improving, and constructing facilities for the Orleans Parish Sheriff's Office, District Attorney, District Courts, Clerk of District Court, Juvenile Court, and Municipal and Traffic Court. One half, or \$13.5 million, was allocated to governmental agencies other than the Office. The bonds were paid in full in 2011. The status of the funds allocated to the other agencies is as follows:

Agency	Original Balance	Transferred to other Agencies	Estimated Interest Earned	Remaining Balance at December 31, 2024
Orleans Parish District Attorney	\$ 2,500,000	\$ 2,616,838	\$ 437,869	\$ 321,031
Orleans Parish District Courts	8,500,000	9,806,836	1,488,756	181,920
Orleans Parish Clerk of Criminal District Courts	800,000	821,582	140,118	118,536
Orleans Parish Juvenile Courts	1,000,000	1,157,902	175,148	17,246
Orleans Parish Municipal and Traffic Courts	700,000	700,000	122,603	122,603
	<u>\$ 13,500,000</u>	<u>\$ 15,103,158</u>	<u>\$ 2,364,494</u>	<u>\$ 761,336</u>

On October 4, 2008, the voters of Orleans Parish authorized the Office to issue general obligation bonds not exceeding \$63,225,000 for constructing, improving, renovating and repairing jails and other facilities for the Sheriff, District Attorney, Clerk of District Court, Juvenile Court, Municipal and Traffic Court, and New Orleans Forensic Center. The 20-year bonds are payable from ad valorem taxes. There have been seven emissions of the bonds; \$10,000,000 was issued December 1, 2008, \$10,000,000 was issued March 1, 2009, \$15,000,000 was issued March 1, 2010, \$5,000,000 was issued December 2, 2011, \$5,000,000 was issued April 27, 2012, \$10,000,000 was issued June 14, 2013 and \$8,225,000 was issued January 15, 2015. Out of the \$63,225,000 issue, \$22,335,000 was allocated to governmental agencies other than the Office. The status of the funds allocated to the other agencies is as follows:

Agency	Original Balance	Transferred to other Agencies	Estimated Interest Earned	Remaining Balance at December 31, 2024
Orleans Parish District Attorney	\$ 3,290,000	\$ 884,283	\$ 78,566	\$ 2,484,283
New Orleans Forensic Center	5,000,000	5,000,000	119,402	119,402
Orleans Parish Clerk of Criminal District Courts	2,825,000	2,600,373	67,462	292,089
Orleans Parish Juvenile Courts	3,720,000	3,720,500	88,835	88,335
Orleans Parish Municipal and Traffic Courts	7,500,000	7,378,600	179,102	300,502
	<u>\$ 22,335,000</u>	<u>\$ 19,583,756</u>	<u>\$ 533,367</u>	<u>\$ 3,284,611</u>

The Office has entered into certain lease agreements for vehicles to be used in operations at implicit interest rates between 3.87% and 9.57%. The leases are payable monthly over 48-to-60-month periods. These vehicles have certain clauses that based on mileage and resale value could have additional payments due at the end of the leases.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

8) LONG-TERM DEBT OBLIGATIONS (continued)

In addition, the Office has entered into lease agreements to finance the purchase of new radios and other equipment from Motorola for use in the detention center and associated centralized equipment and software and GPS locators for vehicle and detention center radios. The leases have interest rates between 3.16% and 4.40%.

Following is a summary of principal and interest payments to amortize the lease liabilities described in the preceding paragraph.

Year Ending	Vehicle leases			Equipment leases		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 532,284	\$115,608	\$ 647,892	\$ 65,652	\$ 2,729	\$ 68,381
2026	554,848	71,935	626,783	50,616	669	51,285
2027	429,822	27,598	457,420	-	-	-
2028	113,459	7,180	120,639	-	-	-
2029	39,671	1,757	41,428	-	-	-
	<u>\$1,670,084</u>	<u>\$224,078</u>	<u>\$ 1,894,162</u>	<u>\$ 116,268</u>	<u>\$ 3,398</u>	<u>\$ 119,666</u>

The Board entered into a subscription-based information technology arrangement (SBITA) involving case management software. The Board has recorded a subscription asset and liability for future payments. The total of the Board's subscription asset is recorded at costs of \$504,202, less accumulated amortization of \$40,983, for a net subscription asset of \$463,219 at December 31, 2024. A one-time implementation fee of \$145,500 was capitalized as part of the subscription asset. The subscription liability, recorded at present value using a discount rate of 3.54% is \$234,952 as of December 31, 2024.

Following is a summary of principal and interest payments to amortize the subscription liabilities described in the preceding paragraph.

Year Ending	Subscription liability		
	Principal	Interest	Total
2025	\$ 115,433	\$ 8,317	\$ 123,750
2026	119,519	4,231	123,750
	<u>\$ 234,952</u>	<u>\$ 12,548</u>	<u>\$ 247,500</u>

9) RISK MANAGEMENT

The Orleans Parish Sheriff's Office manages some of its risks internally. The General Fund services claims for various risks of loss to which the Office is exposed, including general liability, property and casualty, and environmental. The Office has limited commercial insurance on some heavy equipment and buses and physical damage policies for selected vehicles. The Office has selected flood and property policies, including policies for the kitchen/warehouse, intake and processing, inmate housing, and the administrative building. The City of New Orleans provides workmen's compensation coverage.

Claims and liabilities are recorded in the Statement of Net Position when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated. Claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. The estimate for claims liability includes an estimate for incurred but not reported (IBNR) liabilities and also includes amounts for selected incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Attorney fees are recorded as incurred and are not included in the liability. Estimated recoveries, for example, from salvage or subrogation, are another component of the claims liability estimate.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

9) RISK MANAGEMENT (continued)

The Orleans Parish Sheriff's Office is a defendant in various lawsuits pertaining to material matters. Changes in the balances of claims liabilities were as follows:

<u>Fiscal Year</u>	<u>Liability at Beginning</u>	<u>Current-Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Liability at End</u>
2023	\$ 13,702,727	\$ (1,874,557)	\$ (1,008,997)	\$ 10,819,173
2024	\$ 10,819,173	\$ (274,915)	\$ (20,640)	\$ 10,523,618

On January 7, 2025, one of the claims outstanding on December 31, 2024, was settled for \$10,250,000. Of this amount \$7,536,076 is reported in claims liability and \$2,713,924 is included in accounts payable for prior invoices that were previously in dispute.

10) ON-BEHALF PAYMENTS

In accordance with generally accepted accounting principles the accompanying basic financial statements do not include certain portions of the Office's expenses paid directly by the City of New Orleans. These expenses include building space, utilities, and gasoline. Employee health insurance premiums, unemployment benefits, and workers' compensation premiums paid by the City of New Orleans on behalf of the Office totaled \$8,229,991. These are included in the accompanying financial statements as on-behalf payment revenues and expenditures in the General Fund.

11) ECONOMIC DEPENDENCY

The Office derives a material part of its revenues for the housing of state and municipal prisoners from the City of New Orleans and the State of Louisiana Department of Corrections. For the year ended December 31, 2024, revenues from these sources exceeded \$48 million.

12) CONTINGENCIES AND COMMITMENTS

Litigation

The Office is a defendant in various lawsuits. As discussed in note 9, the Office is self-insured with respect to claims. The Office and its attorneys have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome and to provide an estimate of its exposure to potential loss. This estimate could change in the near term due to the litigation environment.

Intergovernmental Assistance

The Office participates in certain local, state and federal financial assistance programs. Amounts received from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Office expects the amount, if any, to be immaterial.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

12) CONTINGENCIES AND COMMITMENTS (continued)

Other

A consent judgment was filed on December 12, 2012 in the United States District Court, Eastern District of Louisiana. The purpose of the agreement is to address certain alleged constitutional violations at the Orleans Parish Prison. The Office has taken steps to address the concerns at the housing facilities. The Office has in place certain policies, practices, and procedures, and has plans to adopt certain other policies, practices, and procedures. The consent judgment contemplates that the dispute will be resolved by the continued development and implementation of these measures. The court will determine the funding needed to ensure constitutional conditions of confinement at the housing facilities and the sources responsible for providing the funding.

In September 2013, independent monitors were appointed by the Court, and the Court ordered that they be funded 50% by the City and 50% by the Office. In November 2023, court ordered construction of the acute mental health facility (referred to as Phase III) began. The building is expected to be completed and operational in early 2026.

The Office is continuing discussions with the City, monitors, and the Court to adequately finance the Office.

13) POST-EMPLOYMENT BENEFITS

On-Behalf Other Post-Employment Benefits Provided by the City of New Orleans

The City of New Orleans (the City) is responsible for funding other post-employment benefits (OPEB) (health insurance) for retirees of the Criminal Division of the Orleans Parish Sheriff's Office who are under the age of 65 and meet one of the following requirements: member of the Orleans Parish Sheriff's Employees Retirement Plan (defined contribution plan) with ten years of service and age 55 years or older; or member of the Louisiana Sheriffs' Pension & Relief Fund with 30 years of service at any age, 20 years of service at 50 years of age or older, 12 years of service at 55 years of age or older, or 10 years of service at age 60 years of age or older.

These retirees of the Office participate in the City's OPEB plan. Benefits payments are paid directly by the City and are included in on-behalf payments on the financial statements. The amount of on-behalf payments related to health benefits for active and retired employees for the year ended December 31, 2024 was \$5,510,019 and \$818,702, respectively. The proportionate share of the plan's OPEB liability related to the Office's retirees is 10.0% and the City's liability related to the Office's retirees is \$13,689,802. For additional information on the plan and benefit terms, etc. please refer to the Annual Comprehensive Financial Report for the City of New Orleans. None of the liability and deferrals are allocated to or the responsibility of the Sheriff thus are not recorded on the Statement of Net Position.

The Orleans Parish Sheriff's OPEB Plan

General Information about the OPEB Plan

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

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

13) POST-EMPLOYMENT BENEFITS (continued)

Benefits Provided – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Only grandfathered employees in the Civil division receive medical and dental benefits. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age, or age 55 and 12 years of service if earlier; or, for employees hired on and after January 1, 2012, the earliest of age 55 and 30 years of service, age 60 and 20 years of service, and age 62 and 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) for the full face amount (for grandfathered employees in the Civil division) or \$10,000 (for all others) is paid by the employer. For grandfathered employees in the Civil division the amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70; for all others the amount only reduces to 50% of the original amount at age 70.

Employees covered by benefit terms – At December 31, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	254
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	708
	<hr/>
	962

Total OPEB Liability

The Office's total OPEB liability of \$15,912,216 was measured as of December 31, 2024, the end of the fiscal year.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2024 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%, annually
Salary increases	3.0%, including inflation
Discount rate	3.26%, annually (Beginning of Year to Determine ADC)
	4.08%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Medical: 5.5% annually for 5 years, decreasing to 4.14% after 52 years;
	Dental: 4%
Mortality	120% of Pub-2010 for general employees and healthy retirees with MP-
	2021 scale
Average remaining service life	6 years

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2024, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2024 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2024.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

13) POST-EMPLOYMENT BENEFITS (continued)

Changes in the Total OPEB Liability

Balance at December 31, 2023	\$16,468,326
Changes for the year:	
Service cost	166,429
Interest	539,580
Differences between expected and actual experience	888,927
Changes in assumptions	(1,563,714)
Benefit payments and net transfers	(587,332)
Net changes	(556,110)
Balance at December 31, 2024	<u>\$15,912,216</u>

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

	1.0% Decrease (3.08%)	Current Discount Rate (4.08%)	1.0% Increase (5.08%)
Total OPEB liability	<u>\$ 18,008,247</u>	<u>\$ 15,912,216</u>	<u>\$ 14,184,207</u>

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

	1.0% Decrease	Current Trend	1.0% Increase
Total OPEB liability	<u>\$ 14,651,660</u>	<u>\$ 15,912,216</u>	<u>\$ 17,413,105</u>

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

For the year ended December 31, 2024, the Office recognized OPEB expense of \$195,079. At December 31, 2024, the Office 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
Differences between expected and actual experience	\$ 935,793	\$ (1,182,187)
Changes in assumptions	2,689,881	(2,906,609)
Total	<u>\$ 3,625,674</u>	<u>\$ (4,088,796)</u>

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

13) POST-EMPLOYMENT BENEFITS (continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

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

Years ending December 31	
2025	\$ (510,928)
2026	259,196
2027	(71,067)
2028	(71,067)
2029	(71,067)
Thereafter	1,811
	<u>\$ (463,122)</u>

14) OPIOID SETTLEMENT

Nationwide settlement agreements ("Settlements") have been reached that would resolve opioid litigation brought by states, local political subdivisions, and special districts against pharmaceutical manufacturers. Settlement amounts will be paid by manufacturers and pharmacies who participated in the Settlements to abate the opioid epidemic. Louisiana settlement proceeds will be distributed from Louisiana's Opioid Abatement Administration Corporation to parish governments and sheriffs. The Louisiana Memorandum of Understanding (MOU) is an agreement between the State of Louisiana and participating local governments that will govern settlement funds. The MOU establishes permitted uses for the funds and sets out parish-by-parish allocations. The Louisiana Opioid Abatement Administration Corporation was created to distribute settlement proceeds and provide local governments with projections of settlement payments. As new settlements are executed or existing settlements are renegotiated, the projections change. The Office received \$600,308 in settlement funds in 2024. The collectability of the remaining balance will be dependent upon many factors, including the ongoing operations of the pharmaceutical companies involved. The remaining \$3,283,147 of uncollected payments as of December 31, 2024 is included in other receivables on the financial statements and recognized as deferred inflows of resources – unavailable revenues on the general fund statements and revenues on the government-wide statement of activities when the Corporation projects the payouts for the negotiated settlements. This balance is expected to be paid out over the next 16 years. In addition to these Settlements, there are other settlement negotiations in progress with other pharmaceutical manufacturers that may be reached in the future.

15) RECENT ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 100, *Accounting Changes and Error Correction*, is effective January 1, 2024. This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction).

The Office has implemented GASB Statement No. 101, *Compensated Absences*. GASB Statement No. 101 supersedes the requirements of Statement No. 16, *Accounting for Compensated Absences*. Under this Statement, a liability for compensated absences is recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The impact to the financial statements is described in Note 16.

ORLEANS PARISH SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

16) RESTATEMENT DUE TO CHANGE IN ACCOUNTING PRINCIPLES

The implementation of GASB Statement No. 101, *Compensated Absences*, as of January 1, 2024 resulted in a restatement of beginning net position on the government-wide financial statements. The impact is as follows:

Previously reported net position as of January 1, 2024	\$ 231,550,404
Adjustment as a result of implementation of GASB Statement No. 101	(1,785,886)
Net position as of January 1, 2024, as restated	<u>\$ 229,764,518</u>

17) SUBSEQUENT EVENTS

As described in Note 9, on January 7, 2025, a legal claim was settled in the amount of \$10,250,000. In January 2025, the Office paid \$5,600,000 related to this settlement.

On November 19, 2024, the Federal Communications Commission (FCC) ruled to eliminate ancillary service charges. Therefore, all ancillary fees for phone and video calls will be prohibited and take effect 60 days after notice in the Federal Registration, in January 2025. This FCC ruling will reduce the Office's revenues in 2025 by approximately \$1.0 million.

In May 2025, the voters of the Orleans Parish Law Enforcement District (blended component of the Office) renewed the tax not to exceed 2.46 mills on all property subject to taxation in the District, for a period of 10 years, beginning with the year 2026. The tax's purpose is to provide additional funding for the operation, maintenance, and upkeep of the jails and related facilities, the District and the Office, with the said millage levied each year to be reduced by the millage rate levied that year for the District's currently outstanding General Obligation Bonds.

**REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**

ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget - Over (Under)
REVENUES:				
Custody of prisoners:				
City of New Orleans charges	\$ 50,551,010	\$ 46,655,961	\$ 46,663,211	\$ 7,250
State of Louisiana Department of Corrections charges	2,033,017	2,122,375	1,788,143	(334,232)
Civil fees and commissions	3,573,465	3,019,691	3,069,983	50,292
Civil security services	913,561	1,083,542	457,504	(626,038)
On-behalf payments	6,738,596	7,181,514	8,229,991	1,048,477
Other income	1,716,570	6,174,715	3,830,504	(2,344,211)
State supplemental pay	1,800,000	2,071,390	2,071,173	(217)
Federal and state grants	600,000	2,702,303	5,355,515	2,653,212
Ad valorem tax revenue	8,870,000	9,516,594	9,319,475	(197,119)
Total revenues	76,796,219	80,528,085	80,785,499	257,414
EXPENDITURES:				
Central services	7,900,474	12,662,549	13,190,713	528,164
Court services	3,541,875	4,290,919	4,370,844	79,925
Security services	24,557,246	19,376,127	19,918,556	542,429
Investigative services	2,623,620	4,979,468	4,730,045	(249,423)
Administrative services	6,234,973	10,256,354	8,018,117	(2,238,237)
Records and booking	5,633,172	5,191,289	5,404,402	213,113
Inmate services	5,624,809	6,214,755	6,639,383	424,628
Interest	3,161	137,098	145,662	8,564
Debt retirement	107,353	544,757	732,954	188,197
Grants and special programs	859,517	967,250	984,846	17,596
Civil administrative services	2,531,829	2,516,499	2,512,158	(4,341)
Civil security services	2,113,595	1,997,334	2,049,314	51,980
Plant and maintenance	15,064,593	11,002,121	11,013,541	11,420
Capital outlays	-	-	2,409,916	2,409,916
Total expenditures	76,796,217	80,136,520	82,120,451	1,983,931
Excess (deficiency) of revenues over expenditures	2	391,565	(1,334,952)	(1,726,517)
OTHER FINANCING SOURCES (USES):				
Proceeds from lease	-	-	245,776	245,776
Proceeds from subscription asset	-	-	358,702	358,702
Total other financing sources (uses)	-	-	604,478	604,478
Net change in fund balance	2	391,565	(730,474)	(1,122,039)
FUND BALANCES, BEGINNING	9,024,393	8,900,373	14,825,592	5,925,219
FUND BALANCES, ENDING	\$ 9,024,395	\$ 9,291,938	\$ 14,095,118	\$ 4,803,180

**ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF THE THE EMPLOYER'S CONTRIBUTIONS
LOUISIANA SHERIFFS' PENSION AND RELIEF FUND
FOR THE YEAR ENDED DECEMBER 31, 2024**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 4,674,334	\$ 4,022,788	\$ 3,566,230	\$ 3,603,554	\$ 3,969,459	\$ 4,493,355	\$ 3,850,464	\$ 3,860,617	\$ 4,142,653	\$ 4,631,826
Contributions in Relation to Contractually Required Contribution ¹	4,674,334	4,022,788	3,566,230	3,603,554	3,969,459	4,493,355	3,850,464	3,860,617	4,142,653	4,631,826
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's Covered Employee Payroll ²	\$ 40,334,877	\$ 34,023,234	\$ 30,238,758	\$ 29,412,179	\$ 36,075,474	\$ 36,680,454	\$ 30,797,138	\$ 29,800,828	\$ 30,684,669	\$ 33,132,022
Contractually Required Contributions as a % of Covered Employee Payroll ³	11.50%	11.50%	12.25%	12.25%	12.25%	12.25%	12.75% / 12.25%	13.25% / 12.75%	13.75% / 13.25%	14.25% / 13.75%

For reference only:

¹ Actual employer contributions remitted to the Sheriffs' Pension and Relief Fund

² Employer's covered employee payroll amount for the LSPRF fiscal years ended December 31

³ Employer's required contribution rate for January-June/July-December

ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
LOUISIANA SHERIFFS' PENSION AND RELIEF FUND
FOR THE YEAR ENDED DECEMBER 31, 2024 (*)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's Proportion of the Net Pension Liability	4.4548%	4.1684%	3.9237%	4.2543%	4.9946%	4.8777%	4.5193%	4.2820%	4.9902%	5.0016%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 26,916,474	\$ 36,630,644	\$ 31,891,083	\$ (2,108,207)	\$ 34,568,190	\$ 23,072,467	\$ 17,329,809	\$ 18,542,423	\$ 31,672,341	\$ 22,294,701
Employer's Covered-Employee Payroll	\$ 40,334,877	\$ 34,023,234	\$ 29,432,068	\$ 30,134,804	\$ 36,075,474	\$ 33,337,074	\$ 30,367,746	\$ 28,896,806	\$ 33,284,433	\$ 32,514,467
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	66.73%	107.66%	108.35%	-7.00%	95.82%	69.21%	57.07%	64.17%	95.16%	68.57%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.40%	83.94%	84.73%	88.91%	90.41%	88.49%	82.10%	88.49%	87.34%	86.61%

* The amounts presented have a measurement date of June 30 the LSPRF fiscal year end

Change of assumptions:

2017

- (1) The investment rate of return was changed from 7.5% to 7.25%
- (2) The discount rate was changed from 7.4% to 7.25%
- (3) The expected remaining service life was changed from 7 years to 6 years

2018

- (1) The investment rate of return was changed from 7.25% to 7.10%
- (2) The discount rate was changed from 7.25% to 7.10%

2019

- (1) The investment rate of return was changed from 7.10% to 7.00%
- (2) The discount rate was changed from 7.10% to 7.00%

2021

- (1) The investment rate of return was changed from 7.00% to 6.90%
- (2) The discount rate was changed from 7.00% to 6.90%
- (3) The expected remaining service life was changed from 6 years to 5 years

2022

- (1) The investment rate of return was changed from 6.90% to 6.85%
- (2) The discount rate was changed from 6.90% to 6.85%

ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
AS OF DECEMBER 31, 2024

Financial statement reporting date	Measurement date	Service cost	Interest	Difference between expected and actual experience	Changes of assumptions	Benefit payments	Net change in total OPEB liability	Total OPEB liability - beginning	Total OPEB liability - ending	Covered payroll	Total OPEB liability as a percentage of covered payroll
12/31/2018	12/31/2018	\$ 303,916	\$ 538,163	\$ (749,991)	\$ (1,208,126)	\$ (331,373)	\$ (1,447,411)	\$ 15,809,974	\$ 14,362,563	\$ 28,206,847	50.92%
12/31/2019	12/31/2019	225,138	580,919	(936,839)	3,229,762	(367,599)	2,711,381	14,362,563	17,073,944	29,335,121	58.20%
12/31/2020	12/31/2020	370,960	472,908	(421,686)	2,272,784	(494,773)	2,200,193	17,073,944	19,274,137	28,399,841	67.87%
12/31/2021	12/31/2021	364,600	412,476	(118,919)	(1,055,983)	(441,379)	(839,205)	19,274,137	18,434,932	29,251,836	63.02%
12/31/2022	12/31/2022	331,755	383,177	(523,658)	(2,850,985)	(488,900)	(3,148,611)	18,434,932	15,286,321	26,206,919	58.33%
12/31/2023	12/31/2023	153,907	571,514	390,040	931,006	(864,462)	1,182,005	15,286,321	16,468,326	26,993,127	61.01%
12/31/2024	12/31/2024	166,429	539,580	888,927	(1,563,714)	(567,332)	(556,110)	16,468,326	15,912,216	32,613,392	48.79%

Notes to Schedule:

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

There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB 75 for this OPEB plan

Benefit Changes

There were no changes in benefits.

Changes of Assumptions

Measurement Date	Discount Rate	Inflation Rate	Medical Cost Trend Rate	Mortality	Average Remaining Service Life
12/31/2018	4.10%	2.50%	5.50% Annually	SOA RP-2000 Combined Mortality Table	10 years
12/31/2019	2.74%	2.50%	5.50% Annually	SOA RP-2000 Combined Mortality Table	10 years
12/31/2020	2.12%	2.00%	5.5% Annually until 2030, then 4.50%	SOA RP-2014 Combined Mortality Table	6 years
12/31/2021	2.06%	2.00%	5.5% Annually until 2030, then 4.50%	SOA RP-2014 Combined Mortality Table	5 years
12/31/2022	3.72%	3.00%	5.5% Annually for 5 years, decreasing to 4.14% after 52 years	120% of Pub-2010 table for General Employees and Healthy Retirees with MP-2021 scale	4 years
12/31/2023	3.26%	3.00%	5.5% Annually for 5 years, decreasing to 4.14% after 52 years, 4% for dental	120% of Pub-2010 table for General Employees and Healthy Retirees with MP-2021 scale	4 years
12/31/2024	4.08%	3.00%	5.5% Annually for 5 years, decreasing to 4.14% after 52 years, 4% for dental	120% of Pub-2010 table for General Employees and Healthy Retirees with MP-2021 scale	6 years

SUPPLEMENTARY INFORMATION

ORLEANS PARISH SHERIFF'S OFFICE
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 DECEMBER 31, 2024

	Fines	Criminal Justice	Inmate Funds	Cash Bonds and Fines	Civil	Total
<u>ASSETS:</u>						
Cash	\$ 4,301	\$ 2,243	\$ 501,794	\$ 61,252	\$ 3,478,170	\$ 4,047,760
Interfund receivable	-	949	-	-	-	949
Total assets	4,301	3,192	501,794	61,252	3,478,170	4,048,709
<u>LIABILITIES:</u>						
Due to inmates and others	2,996	3,192	395,256	14,875	3,272,205	3,688,524
Interfund payable	1,305	-	106,538	46,377	205,965	360,185
Total liabilities	4,301	3,192	501,794	61,252	3,478,170	4,048,709
<u>NET POSITION</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Independent Auditors' Report.

ORLEANS PARISH SHERIFF'S OFFICE
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 DECEMBER 31, 2024

	Fines	Criminal Justice	Inmate Funds	Cash Bonds and Fines	Civil	Total
<u>ADDITIONS</u>						
Inmate deposits	\$ -	\$ -	\$ 2,156,350	\$ -	\$ -	\$ 2,156,350
Escrow deposits	-	15,121	-	-	-	15,121
Bond and fine deposits	-	-	-	12,530	-	12,530
Litigant deposits	-	-	-	-	11,441,810	11,441,810
Total additions	-	15,121	2,156,350	12,530	11,441,810	13,625,811
<u>DELETIONS</u>						
Inmate disbursements	-	-	2,156,350	-	-	2,156,350
Escrow disbursements	-	15,121	-	-	-	15,121
Bond and fine disbursements	-	-	-	12,530	-	12,530
Litigant disbursements	-	-	-	-	11,441,810	11,441,810
Total deletions	-	15,121	2,156,350	12,530	11,441,810	13,625,811
Net increase (decrease) in fiduciary net position	-	-	-	-	-	-
<u>NET POSITION, BEGINNING</u>	-	-	-	-	-	-
<u>NET POSITION, ENDING</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying Independent Auditors' Report.

**ORLEANS PARISH SHERIFF'S OFFICE
COMPARATIVE SCHEDULE OF EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2024, 2023, AND 2022**

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Functions/Programs			
<u>Governmental activities:</u>			
Custody of inmates:			
Personnel	\$ 58,268,363	\$ 51,844,455	\$ 42,689,028
Contractual	12,342,529	9,441,076	8,510,992
Materials and supplies	6,616,861	5,887,146	4,287,063
Depreciation	<u>9,187,711</u>	<u>9,126,421</u>	<u>9,182,935</u>
Total custody of inmates	86,415,464	76,299,098	64,670,018
Civil division	4,554,318	4,385,163	3,983,909
Interest on long-term debt	<u>229,188</u>	<u>228,573</u>	<u>298,990</u>
 Total governmental activities	 <u><u>\$ 91,198,970</u></u>	 <u><u>\$ 80,912,834</u></u>	 <u><u>\$ 68,952,917</u></u>

See accompanying Independent Auditors' Report.

ORLEANS PARISH SHERIFF'S OFFICE
COMPARATIVE BALANCE SHEETS - GENERAL FUND
DECEMBER 31, 2024, 2023, AND 2022

	2024	2023	2022
<u>ASSETS:</u>			
Cash and cash equivalents	\$ 20,324,804	\$ 20,930,820	\$ 15,535,103
Investments	-	-	1,084,389
Intergovernmental receivables	634,249	862,283	5,740,234
Interfund receivables	1,441,642	1,302,594	1,332,037
Other receivables	4,193,648	4,827,512	902,423
Prepaid expenses	1,187,678	56,417	-
Inventory	583,178	749,584	577,533
Total assets	<u>\$ 28,365,199</u>	<u>\$ 28,729,210</u>	<u>\$ 25,171,719</u>
<u>LIABILITIES:</u>			
Accounts payable	\$ 9,014,176	\$ 9,092,505	\$ 9,336,737
Due to other government	913,675	-	-
Interfund payables	205,031	1,077,195	859,981
Total liabilities	<u>10,132,882</u>	<u>10,169,700</u>	<u>10,196,718</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Unavailable revenues	<u>4,137,199</u>	<u>3,733,918</u>	<u>6,006,163</u>
Total deferred inflows of resources	<u>4,137,199</u>	<u>3,733,918</u>	<u>6,006,163</u>
<u>FUND BALANCES:</u>			
Nonspendable amounts:			
Not in spendable form	1,770,856	806,001	577,533
Unassigned	12,324,262	14,019,591	8,391,305
Total fund balance	<u>14,095,118</u>	<u>14,825,592</u>	<u>8,968,838</u>
Total liabilities and fund balances	<u>\$ 28,365,199</u>	<u>\$ 28,729,210</u>	<u>\$ 25,171,719</u>

See accompanying Independent Auditors' Report.

ORLEANS PARISH SHERIFF'S OFFICE
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2024, 2023, AND 2022

	2024	2023	2022
<u>REVENUES:</u>			
Custody of inmates:			
City of New Orleans charges	\$ 46,663,211	\$ 41,216,776	\$ 37,787,575
State of Louisiana Department of Corrections charges	1,788,143	1,971,289	2,032,966
Civil fees and commissions	3,069,983	3,111,872	3,026,593
Civil security services	457,504	1,606,094	376,589
Investment income	285,578	343,803	90,749
On-behalf payments	8,229,991	7,181,514	6,738,595
Inmate telephone	990,145	981,729	739,443
State supplemental pay	2,071,173	1,973,321	1,917,715
Federal and state grants	5,355,515	5,894,327	783,869
Restitution/administration	15,710	20,167	145,966
Commissary	494,406	419,397	410,625
Release processing fees	776,142	667,580	583,527
Ad valorem tax revenue	9,319,475	8,978,010	6,112,012
Other income	1,268,523	1,026,756	544,683
Total revenues	80,785,499	75,392,635	61,290,907
<u>EXPENDITURES:</u>			
Central services	13,190,715	10,152,579	6,914,335
Court services	4,370,844	3,275,965	2,679,699
Security services	19,918,556	18,032,937	15,519,654
Investigative services	4,730,045	4,079,026	3,193,946
Administrative services	8,018,117	6,847,896	5,525,591
Records and booking	5,404,402	4,581,326	3,913,454
Inmate services	6,639,383	5,177,194	4,278,845
Grants and special programs	984,846	884,776	648,118
Plant and maintenance	11,013,541	10,478,975	8,801,116
Debt retirement	732,954	1,251,765	1,567,767
Interest payments	145,660	89,388	92,006
Civil administrative services	2,512,158	2,283,001	2,272,996
Civil security services	2,049,314	1,882,616	2,012,286
Capital outlays	2,409,916	2,478,068	1,716,702
Total expenditures	82,120,451	71,495,512	59,136,515
Excess (deficiency) of revenues over expenditures	(1,334,952)	3,897,123	2,154,392
<u>OTHER FINANCING SOURCES (USES):</u>			
Leases	245,776	1,959,631	350,837
Subscription	358,702	-	-
Proceeds from sale of assets	-	-	72,300
Total other financing sources (uses)	604,478	1,959,631	423,137
Net changes in fund balances	(730,474)	5,856,754	2,577,529
<u>FUND BALANCES, BEGINNING</u>	14,825,592	8,968,838	6,391,309
<u>FUND BALANCES, ENDING</u>	<u>\$ 14,095,118</u>	<u>\$ 14,825,592</u>	<u>\$ 8,968,838</u>

See accompanying Independent Auditors' Report.

ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget - Over (Under)
<u>REVENUES:</u>				
Investment income	\$ 5,000	\$ 5,000	\$ 2,396	\$ (2,604)
Ad valorem tax revenue	2,885,498	2,885,498	2,964,044	78,546
Total revenues	2,890,498	2,890,498	2,966,440	75,942
<u>EXPENDITURES:</u>				
Miscellaneous	500	-	816	816
Debt retirement	3,150,000	3,150,000	3,150,000	-
Interest payments	102,083	102,083	102,083	-
Total expenditures	3,252,583	3,252,083	3,252,899	816
Excess of expenditures over revenues	(362,085)	(361,585)	(286,459)	75,126
Net change in fund balance	(362,085)	(361,585)	(286,459)	75,126
<u>FUND BALANCES, BEGINNING</u>	1,195,758	1,195,758	1,236,259	40,501
<u>FUND BALANCES, ENDING</u>	<u>\$ 833,673</u>	<u>\$ 834,173</u>	<u>\$ 949,800</u>	<u>\$ 115,627</u>

**ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2024**

**Agency Head Name: Susan Hutson, Sheriff Orleans Parish
January 1, 2024 to December 31, 2024**

Purpose	Amount
Salary	\$ 196,776
Expense Allowance	19,678
Benefits-insurance ¹	13,242
Benefits-retirement ²	24,892
Membership dues	300

1 - Health Insurance paid in kind by the City of New Orleans,
Life Insurance paid by Orleans Parish Sheriff's Office

2 - Sheriff's Pension and Relief

See accompanying Independent Auditors' Report

ORLEANS PARISH SHERIFF'S OFFICE
 JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
 CASH BASIS PRESENTATION
 AS REQUIRED BY LA R.S. 24:515.2
 FOR THE YEAR ENDED DECEMBER 31, 2024

	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024
Details of Receipts from Collecting/Disbursing Agency		
<u>Agency Remitting Money</u>		
Abbeville City Court, Civil Fees	\$ 90	\$ 30
Acadia Parish Clerk of Court, Civil Fees	570	960
Acadia Parish Sheriff, Civil Fees	-	30
Out of State: Alamance County Clerk of Superior Court, Civil Fees	-	45
Alexandria City Court, Civil Fees	180	180
Allen Parish Clerk of Court, Civil Fees	300	180
Ascension Parish Clerk of Court, Civil Fees	2,820	1,645
Ascension Parish Sheriff, Civil Fees	360	810
Assumption Parish Clerk of Court, Civil Fees	413	600
Avoyelles Parish Clerk of Court, Civil Fees	360	662
Avoyelles Parish Sheriff, Civil Fees	60	30
Baker City Court, Civil Fees	60	-
Beauregard Parish Clerk of Court, Civil Fees	450	360
Bienville Parish Clerk of Court, Civil Fees	30	30
Bossier Parish Clerk of Court, Civil Fees	810	870
Bossier Parish Sheriff, Civil Fees	50	-
Breaux Bridge City Court, Civil Fees	-	30
Caddo Parish Clerk of Court, Civil Fees	3,064	2,550
Caddo Parish Sheriff, Civil Fees	780	510
Calcasieu Parish Clerk of Court, Civil Fees	5,373	3,570
Calcasieu Parish Sheriff, Civil Fees	30	180
Caldwell Parish Clerk of Court, Civil Fees	-	90
Cameron Parish Clerk of Court, Civil Fees	90	120
Catahoula Parish Clerk of Court, Civil Fees	-	30
City of New Orleans, Civil Fees	5,115	9,383
Claiborne Parish Clerk of Court, Civil Fees	60	60
Concordia Parish Clerk of Court, Civil Fees	-	120
Denham Springs City Court Ward 2, Civil Fees	30	300
Department of Justice, Civil Fees	10,109	8,773
Department of State Secretary of State, Civil Fees	250	400
Out of State: Desoto County Circuit Clerk, Civil Fees	-	45
DeSoto Parish Clerk of Court, Civil Fees	600	668
District Attorney for the 19th Judicial District, Civil Fees	-	45
East Baton Rouge Parish Clerk of Court, Civil Fees	15,773	16,202
East Baton Rouge Parish Juvenile Court, Civil Fees	30	-
East Baton Rouge Parish Metropolitan Council, Civil Fees	430	150
East Baton Rouge Parish Sheriff, Civil Fees	1,080	180
East Carroll Parish Sheriff, Civil Fees	222	90
East Feliciana Parish Clerk of Court, Civil Fees	150	200
East St Tammany City Court, Civil Fees	45	255
Evangeline Parish Clerk of Court, Civil Fees	300	90
Evangeline Parish Sheriff, Civil Fees	60	150
Franklin Parish Clerk of Court, Civil Fees	30	240
Grant Parish Clerk of Court, Civil Fees	210	30
Hammond City Court, Civil Fees	30	210
Houma City Court, Civil Fees	90	1,830
Iberia Parish Clerk of Court, Civil Fees	1,007	1,590
Iberville Parish Clerk of Court, Civil Fees	830	840
Iberville Parish Sheriff, Civil Fees	30	120
Jackson Parish Clerk of Court, Civil Fees	120	30
Jeanerette City Court, Civil Fees	-	30
Jefferson Davis Parish Clerk of Court, Civil Fees	630	390
Jefferson Davis Parish Sheriff, Civil Fees	60	30

(Continued)

ORLEANS PARISH SHERIFF'S OFFICE
 JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
 CASH BASIS PRESENTATION
 AS REQUIRED BY LA R.S. 24:515.2
 FOR THE YEAR ENDED DECEMBER 31, 2024

	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024
Details of Receipts from Collecting/Disbursing Agency		
<u>Agency Remitting Money</u>		
Jefferson Parish 1st Parish Court Judicial Expense Fund, Civil Fees	771	630
Jefferson Parish 2nd Parish Court Judicial Expense Fund, Civil Fees	180	60
Jefferson Parish Clerk of Court, Civil Fees	15,032	19,424
Jefferson Parish Sheriff, Civil Fees	1,230	1,050
Lafayette City Court, Civil Fees	330	390
Lafayette Parish Clerk of Court, Civil Fees	5,610	5,222
Lafayette Parish Sheriff, Civil Fees	180	90
Lafourche Parish Clerk of Court, Civil Fees	3,266	3,120
Lafourche Parish Sheriff, Civil Fees	300	93
Lake Charles City Court, Civil Fees	750	390
LaSalle Parish Clerk of Court, Civil Fees	60	30
Lincoln Parish Clerk of Court, Civil Fees	30	390
Livingston Parish Clerk of Court, Civil Fees	1,440	1,290
Livingston Parish Sheriff, Civil Fees	90	150
Madison Parish Clerk of Court, Civil Fees	210	150
Morehouse Parish Clerk of Court, Civil Fees	60	120
Morgan City City Court, Civil Fees	210	180
Natchitoches City Court, Civil Fees	-	30
Natchitoches Parish Clerk of Court, Civil Fees	180	415
New Iberia City Court, Civil Fees	-	180
Opelousas City Court, Civil Fees	90	360
Orleans Parish Communications District, Civil Fees	10,683	3,983
Orleans Parish Criminal District Court Fund, Civil Fees	1,746	-
Ouachita Parish Clerk of Court, Civil Fees	2,132	3,046
Ouachita Parish Sheriff, Civil Fees	-	120
Plaquemines Parish Clerk of Court, Civil Fees	1,470	2,370
Plaquemines Parish Sheriff, Civil Fees	210	240
Pointe Coupee Parish Clerk of Court, Civil Fees	180	90
Port Allen City Court, Civil Fees	90	240
Rapides Parish Clerk of Court, Civil Fees	3,330	3,244
Rapides Parish Sheriff, Civil Fees	30	60
Red River Parish Clerk of Court, Civil Fees	120	60
Richland Parish Clerk of Court, Civil Fees	160	5
Richland Parish Sheriff, Civil Fees	60	60
Ruston City Court, Civil Fees	-	30
Sabine Parish Clerk of Court, Civil Fees	270	60
City of New Orleans Sewerage and Water Board, Civil Fees	1,338	4,910
Shreveport City Court, Civil Fees	-	70
St Bernard Parish Clerk of Court, Civil Fees	5,550	6,450
St Bernard Parish Sheriff, Civil Fees	330	240
St Charles Parish Clerk of Court, Civil Fees	7,061	5,790
St Charles Parish Sheriff, Civil Fees	60	30
St Helena Parish Clerk of Court, Civil Fees	-	30
St James Parish Clerk of Court, Civil Fees	1,052	726
St John the Baptist Parish Clerk of Court, Civil Fees	3,560	2,890
St John the Baptist Parish Constable District 6, Civil Fees	50	-
St John the Baptist Parish Sheriff, Civil Fees	390	450
St Landry Parish Clerk of Court, Civil Fees	992	1,320
St Landry Parish Sheriff, Civil Fees	90	-
St Martin Parish Clerk of Court, Civil Fees	1,050	1,290
St Mary Parish Clerk of Court, Civil Fees	701	782
St Mary Parish Sheriff, Civil Fees	-	30

(Continued)

ORLEANS PARISH SHERIFF'S OFFICE
 JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
 CASH BASIS PRESENTATION
 AS REQUIRED BY LA R.S. 24:515.2
 FOR THE YEAR ENDED DECEMBER 31, 2024

	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024
Details of Receipts from Collecting/Disbursing Agency		
<u>Agency Remitting Money</u>		
St Tammany Parish Clerk of Court, Civil Fees	10,144	22,139
St Tammany Parish Justice of the Peace Ward 6, Civil Fees	990	1,020
St Tammany Parish Sheriff, Civil Fees	1,630	2,132
24th Judicial District Court Funds, Civil Fees	-	30
Sulphur City Court, Civil Fees	60	30
Supreme Court, Civil Fees	16,750	3,938
Tangipahoa Parish Clerk of Court, Civil Fees	3,660	4,050
Tangipahoa Parish Sheriff, Civil Fees	60	-
Tensas Parish Clerk of Court, Civil Fees	-	30
Terrebonne Parish Clerk of Court, Civil Fees	5,700	4,815
Thibodaux City Court, Civil Fees	90	30
Union Parish Clerk of Court, Civil Fees	246	270
Union Parish Sheriff, Civil Fees	30	30
Vermilion Parish Clerk of Court, Civil Fees	510	420
Vernon Parish Clerk of Court, Civil Fees	240	420
Washington Parish Clerk of Court, Civil Fees	517	450
Washington Parish Sheriff, Civil Fees	-	120
Webster Parish Clerk of Court, Civil Fees	122	244
West Baton Rouge Parish Clerk of Court, Civil Fees	452	780
West Baton Rouge Parish Sheriff, Civil Fees	-	30
West Carroll Parish Clerk of Court, Civil Fees	90	-
West Feliciana Parish Clerk of Court, Civil Fees	210	240
West Monroe City Court, Civil Fees	180	60
Winn Parish Clerk of Court, Civil Fees	90	120
Winn Parish Sheriff, Civil Fees	30	30
Winnsboro City Court, Civil Fees	30	-
Zachary City Court, Civil Fees	60	120
City of New Orleans, Asset Forfeiture/Sale	61,804	61,833
Orleans Parish Court Clerk of Civil District Court, Asset Forfeiture/Sale	-	2,505
St Tammany Parish Sheriff, Asset Forfeiture/Sale	467	330
Total Receipts	\$ 230,066	\$ 234,529

(Concluded)

See accompanying Independent Auditors' Report

ORLEANS PARISH SHERIFF'S OFFICE
 JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING / DISBURSING ENTITY
 CASH BASIS PRESENTATION
 AS REQUIRED BY LA R.S. 24:515.2
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Legal Authority to Disburse	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024
Beginning Cash Balance		\$ 2,347,504	\$ 3,665,909
Collections			
Civil Fees		167,795	169,890
Bond Fees		-	-
Cash Bonds		-	-
Asset Forfeiture/Sale		62,271	64,668
Pre-Trial Diversion Program Fees		-	-
Criminal Court Costs/Fees		-	-
Criminal Fines – Contempt		-	-
Criminal Fines – Other/Non-Contempt		-	-
Restitution		-	-
Probation/Parole/Supervision Fees		-	-
Service Fees		-	-
Collection Fees		-	-
Interest Earnings on Collected Balances		-	-
Other		5,970,911	5,006,297
Total Collected		<u>6,200,977</u>	<u>5,240,855</u>
Deductions: Collections Retained by the Orleans Parish Sheriff			
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection		-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount		-	-
Other Amounts "Self-Disbursed"			
Civil Fees		769,639	752,588
Bond Fees		-	-
Cash Bonds		-	-
Asset Forfeiture/Sale		683,019	833,546
Pre-Trial Diversion Program Fees		-	-
Criminal Court Costs/Fees		-	-
Criminal Fines – Contempt		-	-
Criminal Fines – Other/Non-Contempt		-	-
Restitution		-	-
Probation/Parole/Supervision Fees		-	-
Service Fees		-	-
Collection Fees [excluding amounts reported in bullets I and II above]		-	-
Interest Earnings on Collected Balances		-	-
Other		-	-
Total Collections Retained by the Orleans Parish Sheriff		<u>1,452,658</u>	<u>1,586,134</u>
Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits			
Collection/Processing Fees Paid to Third Party Entities		-	-
Civil Fee Refunds		-	-
Bond Refunds		-	-
Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit		-	-
Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit		2,672,406	3,129,167
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		<u>2,672,406</u>	<u>3,129,167</u>
Deductions: Disbursements to Other Governments & Nonprofits			
Acadia Parish Sheriff, Civil Fees	R.S. 13:5530	277	33
Allen Parish Sheriff, Civil Fees	R.S. 13:5530	46	-
Ascension Parish Sheriff, Civil Fees	R.S. 13:5530	928	676
Assumption Parish Sheriff, Civil Fees	R.S. 13:5530	61	-
Avoyelles Parish Sheriff, Civil Fees	R.S. 13:5530	64	81

(Continued)

ORLEANS PARISH SHERIFF'S OFFICE
 JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING / DISBURSING ENTITY
 CASH BASIS PRESENTATION
 AS REQUIRED BY LA R.S. 24:515.2
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Legal Authority to Disburse	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024
Deductions: Disbursements to Other Governments & Nonprofits, continued			
Beauregard Parish Sheriff, Civil Fees	R.S. 13:5530	51	-
Bossier Parish Sheriff, Civil Fees	R.S. 13:5530	250	90
Caddo Parish Sheriff, Civil Fees	R.S. 13:5530	391	124
Calcasieu Parish Sheriff, Civil Fees	R.S. 13:5530	508	776
Cameron Parish Sheriff, Civil Fees	R.S. 13:5530	-	74
Concordia Parish Sheriff, Civil Fees	R.S. 13:5530	-	138
Department of State, Civil Fees	R.S. 13:5530	33,450	34,000
East Baton Rouge Parish Sheriff, Civil Fees	R.S. 13:5530	50,754	54,443
Iberia Parish Sheriff, Civil Fees	R.S. 13:5530	70	70
Iberville Parish Sheriff, Civil Fees	R.S. 13:5530	70	40
Jefferson Davis Parish Sheriff, Civil Fees	R.S. 13:5530	30	60
Jefferson Parish Sheriff, Civil Fees	R.S. 13:5530	28,440	36,600
Lafourche Parish Sheriff, Civil Fees	R.S. 13:5530	250	105
Lafayette Parish Sheriff, Civil Fees	R.S. 13:5530	2,297	2,147
LaSalle Parish Sheriff, Civil Fees	R.S. 13:5530	50	-
Lincoln Parish Sheriff, Civil Fees	R.S. 13:5530	64	76
Livingston Parish Sheriff, Civil Fees	R.S. 13:5530	702	395
Department of Justice, Civil Fees	R.S. 13:5530	44,911	69,444
Natchitoches Parish Sheriff, Civil Fees	R.S. 13:5530	17	-
Orleans Parish Court Clerk of Civil District Court, Civil Fees	R.S. 13:5530	472,312	455,532
Ouachita Parish Sheriff, Civil Fees	R.S. 13:5530	2,004	1,794
Plaquemines Parish Sheriff, Civil Fees	R.S. 13:5530	540	510
Pointe Coupee Parish Sheriff, Civil Fees	R.S. 13:5530	-	45
Rapides Parish Sheriff, Civil Fees	R.S. 13:5530	491	251
Richland Parish Sheriff, Civil Fees	R.S. 13:5530	-	30
St Bernard Parish Sheriff, Civil Fees	R.S. 13:5530	4,843	3,008
St Charles Parish Sheriff, Civil Fees	R.S. 13:5530	2,248	1,482
St Helena Parish Sheriff, Civil Fees	R.S. 13:5530	31	-
St James Parish Sheriff, Civil Fees	R.S. 13:5530	314	114
St John the Baptist Parish Sheriff, Civil Fees	R.S. 13:5530	1,561	723
St Landry Parish Sheriff, Civil Fees	R.S. 13:5530	112	32
St Martin Parish Sheriff, Civil Fees	R.S. 13:5530	110	-
St Mary Parish Sheriff, Civil Fees	R.S. 13:5530	198	104
St Tammany Parish Sheriff, Civil Fees	R.S. 13:5530	6,664	9,716
Tangipahoa Parish Sheriff, Civil Fees	R.S. 13:5530	1,732	1,508
Terrebonne Parish Sheriff, Civil Fees	R.S. 13:5530	544	1,363
Vermilion Parish Sheriff, Civil Fees	R.S. 13:5530	44	-
Vernon Parish Sheriff, Civil Fees	R.S. 13:5530	35	46
Washington Parish Sheriff, Civil Fees	R.S. 13:5530	198	226
West Baton Rouge Parish Sheriff, Civil Fees	R.S. 13:5530	202	243
West Carroll Parish Sheriff, Civil Fees	R.S. 13:5530	-	31
West Feliciana Parish Sheriff, Civil Fees	R.S. 13:5530	106	-
City of New Orleans, Civil Fees	R.S. 13:5530	99,538	127,498
Deductions: Total Disbursements to Other Governments & Nonprofits		757,508	803,628
Total Amounts Disbursed/Retained		4,882,572	5,518,929
Ending Cash Balance		\$ 3,665,909	\$ 3,387,835
Ending Balance of "Partial Payments" Collected but not Disbursed		\$ 90,335	\$ 90,335
Other Information:			
Ending Balance of Amounts Assessed but Not Yet Collected		\$ -	\$ -
Total Waivers During the Fiscal Period		\$ -	\$ -

(Concluded)

See accompanying Independent Auditors' Report

SINGLE AUDIT SECTION

**ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Funding Agencies/ Program Title	Assistance Listing Number	Grant Number	Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Justice</u>				
<u>Pass-Through Awards:</u>				
Office of Justice Programs, Bureau of Justice Assistance, State of Louisiana				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-00096-BRND	\$ 507,579	\$ 501,669
Second Chance Act Reentry Initiative	16.812	15PBJA-23-GG-04160-SCAX and '15PBJA-22-GG-04615-SCAX	328,747	
Louisiana Commission on Law Enforcement:				
Victims of Crime Act	16.575	2023-VA-01/02/04 8143 and '2022- VA-04/01/02 7330	16,727	-
Total U.S. Department of Justice			<u>853,053</u>	<u>501,669</u>
<u>U.S. Department of Treasury</u>				
<u>Pass-Through Awards:</u>				
City of New Orleans				
Covid 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	None	3,300,135	
Total U.S. Department of Treasury			<u>3,300,135</u>	<u>-</u>
<u>U.S. Department of Homeland Security</u>				
<u>Pass-Through Awards:</u>				
Louisiana Office of Homeland Security and Emergency Preparedness				
Disaster Grants - Public Assistance	97.036	Various	263,200	-
Total U.S. Department of Homeland Security			<u>263,200</u>	<u>-</u>
Total Federal Awards			<u>\$ 4,416,388</u>	<u>\$ 501,669</u>

Notes to the Schedule of Expenditures of Federal Awards

Note 1

This schedule of expenditures of federal awards includes the federal grant activity of the Orleans Parish Sheriff's Office and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements.

Note 2

During the year ended December 31, 2024 the Orleans Parish Sheriff's Office did not elect to use the 10% de minimus cost rate as covered in Section 200.414 of the Uniform Guidance.

Note 3

Federal revenues are included in operating and capital grants and contributions in the Office's financial statements.

Total expenditures of \$263,200 for the Disaster - Public Assistance grant were incurred in prior years. These grant funds were obligated, or approved, in 2024 by the grantor, and as a result, are included in the schedule of expenditures of federal awards for 2024

See accompanying Independent Auditors' Report.

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 Susan Hutson Orleans Parish Sheriff's Office

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 Orleans Parish Sheriff's Office (the Office) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements, and have issued our report thereon dated June 30 2025.

Report on Internal Control over Financial Reporting

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Office's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-001.

The Office's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Office's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Office's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

EisnerAmper LLP

EISNERAMPER LLP
Metairie, Louisiana
June 30, 2025



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Honorable Susan Hutson
Orleans Parish Sheriff's Office

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the Orleans Parish Sheriff's Office's (the Office) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Office's major federal program for the year ended December 31, 2024. The Office's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Office complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Office and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Office's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Office's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Office's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Office's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Office's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Office's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-002. Our opinion on the major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the Office's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Office's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



EISNERAMPER LLP
Metairie, Louisiana
June 30, 2025



**ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024**

A. Summary of Auditor's Results

Financial Statements:

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
<ul style="list-style-type: none"> Material weaknesses identified? Significant deficiencies identified not considered to be material weaknesses? 	No None reported
Noncompliance material to the financial statements:	Yes

Federal Awards:

Internal control over major programs:	
<ul style="list-style-type: none"> Material weaknesses identified? Significant deficiencies identified not considered to be material weaknesses? 	No None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings which are required to be reported in accordance with the 2 CFR 200.516(a)?	Yes
Identification of major program:	
<ul style="list-style-type: none"> Assistance Listing Number 21.027 – Coronavirus State and Local Fiscal Recovery Funds 	
Dollar threshold used to distinguish between Type A and Type B programs?	\$750,000
Auditee qualified as a low risk auditee?	No

B. Findings Relating to the Financial Statements Reporting in Accordance with Government Auditing Standards

2024-001 Public Bid Law

Criteria:	According to Louisiana Public Bid Law requirements in Louisiana Revised Statute 38:2212.1, all purchases of materials or supplies exceeding the sum of \$60,000 and public works contracts exceeding \$250,000 to be paid out of public funds shall be advertised and let by contract to the lowest responsible bidder who has bid according to the specifications as advertised. Purchases of material or supplies of \$30,000 or more, but less than \$60,000, shall be made by obtaining not less than three telephone or facsimile quotations. The purpose of the public bid law is to ensure that public entities receive the best possible price when using public funds for the procurement of materials and supplies or public works.
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**ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024**

B. Findings Relating to the Financial Statements Reporting in Accordance with Government Auditing Standards (continued)

2024-001 Public Bid Law (continued)

Condition:	<p>In our testing of 40 disbursements of \$30,000 or more, we noted the following:</p> <ul style="list-style-type: none">• For 7 purchases of material and supplies that exceeded the sum of \$60,000, the Office was unable to provide supporting documentation showing advertisement and receipt of sealed bids.• For 2 purchases of \$30,000 or more but less than \$60,000, the Office was unable to provide supporting documentation showing that at least three quotations were received.
Cause:	<p>The Office did not comply with Public Bid Law requirements, or the Office did not maintain appropriate records needed to evidence compliance with Public Bid Law requirements.</p>
Effect:	<p>The Office is in violation of Louisiana Public Bid Law requirements.</p>
Recommendation:	<p>The Office should ensure that adequate documentation is maintained with respect to the procurement of materials and supplies or public works in accordance with the requirements of Louisiana Public Bid Law. In addition, we recommend that the Office obtain quotes or bids for long-standing contracts that have been automatically renewed or extended to ensure that the Office is receiving the best possible price when using public funds for the procurement of materials and supplies.</p>
Views of responsible officials and planned corrective action:	<p>The Orleans Parish Sheriff's Office (OPSO) acknowledges the auditor's finding regarding the lack of documentation to support compliance with Louisiana Public Bid Law for certain procurements during the audit period. OPSO respectfully asserts that the agency did, in fact, follow all required procedures under Louisiana Revised Statutes Title 38:2211 et seq., known as the Louisiana Public Bid Law. All applicable solicitations, notices, bid tabulations, and contract awards were conducted in accordance with state requirements and OPSO internal procurement protocols.</p> <p>However, due to the unanticipated termination of multiple staff members directly responsible for procurement recordkeeping and documentation, OPSO was unable to produce all physical evidence or digital records needed during the audit to substantiate compliance in certain instances. At the time of termination, proper transition procedures were not fully completed, and critical procurement records were not properly archived or transferred to the custody of current personnel. As a result, while OPSO maintains that all applicable procurement processes were legally followed, the supporting evidence was incomplete or unavailable at the time of review.</p>

**ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024**

B. Findings Relating to the Financial Statements Reporting in Accordance with Government Auditing Standards (continued)

2024-001 Public Bid Law (continued)

We recognize that proper documentation is critical to demonstrating compliance, ensuring transparency, and maintaining public trust. OPSO is committed to correcting this deficiency.

Corrective Action Plan

Objective: To ensure full documentation and sustained compliance with the Louisiana Public Bid Law for all current and future procurements.

1. Procurement Documentation Procedures - A revised procurement and documentation policy has been implemented as of June 30, 2025, requiring:
 - Centralized storage of all bid advertisements, bid responses, evaluations, award justifications, and contracts.
 - Digital backups of all procurement files maintained on a secure, access-controlled server.
2. Designated Compliance Oversight - The office has appointed two Procurement Analyst within the Finance Division to:
 - Review all procurement activity exceeding \$10,000.
 - Conduct quarterly compliance checks to verify proper recordkeeping and bid law adherence.
3. Staff Training and Certification
 - All staff involved in procurement or contracting responsibilities must complete mandatory annual training on: Louisiana Public Bid Law, OPSO procurement procedures, and document retention standards.
 - Training is provided through the Louisiana Legislative Auditor's office, the Division of Administration, and internal legal counsel.
4. Record Retention Protocols - All procurement records will be retained in conjunction with OPSO record retention policy and accessible through a newly implemented digital procurement management system, with formal sign-off and indexing requirements.
5. Transition Planning - OPSO will now require a 30-day transition and documentation audit for any staff departure involving fiduciary or procurement roles to ensure continuity and proper handoff of records.

Conclusion: While OPSO regrets the documentation gaps identified during the audit, we remain confident that all procurement activities were conducted in good faith and in compliance with Louisiana Public Bid Law. Moving forward, we are taking deliberate and structured steps to ensure robust documentation, institutional knowledge retention, and full regulatory compliance. We appreciate the auditor's feedback and welcome any further guidance to improve our internal controls.

**ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024**

C. Findings and Questioned Costs Related to Federal Awards

2024-002 Procurement and Suspension and Debarment

Program: Coronavirus State and Local Fiscal Recovery Funds – Assistance Listing Number 21.027, U.S. Department of Treasury passed through the City of New Orleans, Louisiana

Compliance Requirement: Procurement and Suspension and Debarment

Criteria:	<p>Non-federal entities are prohibited from contracting with parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. When a non-federal entity enters into a covered transaction, the non-federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at SAM.gov, (2) receiving a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).</p> <p>In addition, under 2 CFR 200.326, Contract Provisions, a non-federal entity's contracts, must contain the applicable provisions described in Appendix II to Part 200, Title 2 - Contract Provisions for non-Federal Entity Contracts under Federal Awards.</p>
Condition:	<p>During our testing of compliance with the suspension and debarment regulations, the Office was unable to provide documentation of its determination during the procurement process that the 2 of the 3 vendors selected for testing were not suspended or debarred. Based on our review of SAM.gov, these vendors were not suspended or debarred. In addition, for 2 of the 3 contracts selected for testing, the required provisions described in Appendix II to Part 200 - Contract Provisions for non-Federal Entity Contracts under Federal Awards were not included. The universe (population) from which the vendors and contracts were selected were all contracts over \$25,000 with expenditures incurred during 2024 consisting of 4 contracts.</p>
Questioned Costs:	None
Cause:	<p>Management did not maintain documentation of the Office's determination of whether vendors were suspended or debarred for all covered transactions.</p>
Effect:	<p>Without ensuring documentation is maintained over whether a vendor is suspended or debarred, the Office may enter into contracts with suspended or debarred parties.</p>

**ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024**

C. Findings and Questioned Costs Related to Federal Awards (continued)

2024-002 Procurement and Suspension and Debarment (continued)

Recommendation: We recommend that the Office review all contracts to ensure the appropriate language exists regarding suspension and debarment regulations, and the Office should consider an annual review of SAM.gov for all vendors that are paid from federal awards. In addition, the Office should implement procedures to ensure that contracts paid with federal funds have the provision as required by Appendix II to Part 200, Title 2 - Contract Provisions for non-Federal Entity Contracts under Federal Awards.

Views of responsible
officials and planned
corrective action:

OPSO acknowledges the finding and appreciates the importance of maintaining documented verification of vendor eligibility and ensuring all federally required provisions are present in contracts funded by federal awards. We would like to clarify that the two vendors in question were not suspended or debarred according to SAM.gov records at the time of the audit. However, OPSO did not retain adequate documentation of the verification performed at the time of procurement, nor did we fully integrate all Appendix II provisions in the contract files reviewed. This deficiency did not result from intentional noncompliance but from gaps in procedural oversight and documentation retention stemming from historical procurement practices and limited internal controls over contract file completeness.

Corrective Action Plan

To address the finding and ensure full future compliance with 2 CFR § 180.300, § 200.326, and related guidance, OPSO has implemented the following corrective actions:

1. Contract File Documentation Protocol - Effective July 1, 2025, all procurement files for federal contracts exceeding \$25,000 must include:
 - A printed or digitally archived screenshot of the SAM.gov record showing the vendor's exclusion status.
 - A signed vendor eligibility certification form confirming the entity is not suspended, debarred, or otherwise excluded.
 - A signed checklist confirming inclusion of required Appendix II contract provisions.All contract files will be centrally stored and monitored by OPSO's Procurement Division.
2. Updated Procurement Templates - OPSO has updated all procurement and contracting templates to:
 - Include the full list of required provisions from Appendix II to Part 200.
 - Add a standard Suspension and Debarment certification clause.
 - Automatically require review of the SAM.gov Exclusions List prior to final contract execution.

**ORLEANS PARISH SHERIFF'S OFFICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024**

C. Findings and Questioned Costs Related to Federal Awards (continued)

2024-002 Procurement and Suspension and Debarment (continued)

3. Staff Training and Compliance Oversight - All staff involved in procurement and grant-funded contracting were trained on federal procurement standards and suspension and debarment requirements on December 31, 2025. Refresher trainings will occur semi-annually and be required for new staff during onboarding. A pre-award compliance checklist has been instituted to ensure proper documentation and verification steps are followed and archived.
4. Post-Award Compliance Reviews - Beginning Q4 of Fiscal Year 2025, OPSO's Internal Audit and Compliance Division will conduct quarterly reviews of all federal contract files to ensure:
 - Proper documentation of vendor eligibility.
 - Compliance with contract content requirements under 2 CFR Part 200.

Findings will be reported directly to the Chief Financial Officer and Sheriff for corrective follow-up if deficiencies are found.

Conclusion: OPSO remains fully committed to upholding all federal procurement and grant compliance standards. While this finding did not result in questioned costs, we recognize the risk it poses and have taken decisive action to enhance internal controls, training, and documentation standards. We appreciate the audit team's diligence and remain available to provide any further documentation or clarification needed.

**ORLEANS PARISH SHERIFF'S OFFICE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024**

2023-001 Timely Submission of Audit to the Louisiana Legislative Auditor

Criteria: In accordance with the Louisiana Revised Statute (R.S.) 24:513 and 24:514, audit reports are due to the Legislative Auditor no later than six months after the local auditee's fiscal year end.

Condition: The Office did not meet the June 30, 2024 deadline for reporting to the Louisiana Legislative Auditor.

Status: Resolved.

2023-002 Compliance with FEMA Reporting Requirements

Federal Program: Public Assistance - Disaster Grants, Assistance Listing Number 97.036

Criteria: Reporting requirements of the Public Assistance - Disaster Grants mandate that quarterly performance reports be submitted to the grantor within 30 days after the end of each quarter.

Condition: The Office did not submit quarterly reports for 2023.

Status: Resolved.

2023-003 Local Government Budget Act

Criteria: Louisiana Revised Statute 39:1311 requires the governmental entity to revise its budget when total revenues or expenditures and other sources or uses plus projected revenues or expenditures and other sources or uses for the remainder of the year, within a fund, are failing to meet total respective budgeted amounts. In addition, Louisiana Revised Statute 39:1305 requires the estimated beginning and ending fund balance to be included in the budget schedules and adoption.

Condition: The expenditures in the General Fund reported unfavorable budget variance of 5% or more.

Status: Resolved.



SUSAN HUTSON

Sheriff



OFFICE OF THE SHERIFF

Parish of Orleans • State of Louisiana

Orleans Parish Sheriff's Office

Response to Schedule of Findings

Finding: Inadequate Documentation of Compliance with Louisiana Public Bid Law

Reporting Period: 2024

Auditor's Finding Reference Number: 2024-001

Management's Corrective Action Plan

The Orleans Parish Sheriff's Office (OPSO) acknowledges the auditor's finding regarding the lack of documentation to support compliance with Louisiana Public Bid Law for certain procurements during the audit period.

OPSO respectfully asserts that the agency did, in fact, follow all required procedures under **Louisiana Revised Statutes Title 38:2211 et seq.**, known as the Louisiana Public Bid Law. All applicable solicitations, notices, bid tabulations, and contract awards were conducted in accordance with state requirements and OPSO internal procurement protocols.

However, due to the **unanticipated termination of multiple staff members directly responsible for procurement recordkeeping and documentation**, OPSO was unable to produce all physical evidence or digital records needed during the audit to substantiate compliance in certain instances. At the time of termination, proper transition procedures were not fully completed, and critical procurement records were not properly archived or transferred to the custody of current personnel. As a result, while OPSO maintains that all applicable procurement processes were legally followed, the supporting evidence was incomplete or unavailable at the time of review.

We recognize that proper documentation is critical to demonstrating compliance, ensuring transparency, and maintaining public trust. OPSO is committed to correcting this deficiency.

Corrective Action Plan

Objective: To ensure full documentation and sustained compliance with the Louisiana Public Bid Law for all current and future procurements.

1. Procurement Documentation Procedures

- A revised procurement and documentation policy has been implemented as of June 30, 2025, requiring:



SUSAN HUTSON

Sheriff



OFFICE OF THE SHERIFF

Parish of Orleans • State of Louisiana

- Centralized storage of all bid advertisements, bid responses, evaluations, award justifications, and contracts.
- Digital backups of all procurement files maintained on a secure, access-controlled server.

2. Designated Compliance Oversight

- The office has appointed two **Procurement Analyst** within the Finance Division to:
 - Review all procurement activity exceeding \$10,000.
 - Conduct quarterly compliance checks to verify proper recordkeeping and bid law adherence.

3. Staff Training and Certification

- All staff involved in procurement or contracting responsibilities must complete mandatory annual training on:
 - Louisiana Public Bid Law
 - OPSO procurement procedures
 - Document retention standards
- Training is provided through the Louisiana Legislative Auditor's office, the Division of Administration, and internal legal counsel.

4. Record Retention Protocols

- All procurement records will be retained in conjunction with OPSO record retention policy and accessible through a newly implemented digital procurement management system, with formal sign-off and indexing requirements.

5. Transition Planning

- OPSO will now require a **30-day transition and documentation audit** for any staff departure involving fiduciary or procurement roles to ensure continuity and proper handoff of records.

Timeline for Completion:

- Policy Implementation: Complete
- Procurement Analyst Appointment: Complete
- Training Rollout: To be completed by: December 31, 2025
- Digital System Integration: In progress, full implementation by December 31, 2025



SUSAN HUTSON

Sheriff



OFFICE OF THE SHERIFF

Parish of Orleans • State of Louisiana

Conclusion

While OPSO regrets the documentation gaps identified during the audit, we remain confident that all procurement activities were conducted in good faith and in compliance with Louisiana Public Bid Law. Moving forward, we are taking deliberate and structured steps to ensure robust documentation, institutional knowledge retention, and full regulatory compliance.

We appreciate the auditor's feedback and welcome any further guidance to improve our internal controls.

Submitted by:

Bianka Brown
Chief Financial Officer
Orleans Parish Sheriff's Office
June 30, 2025



SUSAN HUTSON

Sheriff



OFFICE OF THE SHERIFF

Parish of Orleans • State of Louisiana

Orleans Parish Sheriff's Office

Response to Schedule of Findings

Finding: Procurement and Suspension and Debarment

Reporting Period: 2024

Auditor's Finding Reference Number: 2024-002

Management's Response

OPSO acknowledges the finding and appreciates the importance of maintaining documented verification of vendor eligibility and ensuring all federally required provisions are present in contracts funded by federal awards.

We would like to clarify that the two vendors in question **were not suspended or debarred** according to **SAM.gov** records at the time of the audit. However, OPSO did not retain adequate documentation of the verification performed at the time of procurement, nor did we fully integrate all Appendix II provisions in the contract files reviewed.

This deficiency did not result from intentional noncompliance but from gaps in procedural oversight and documentation retention stemming from historical procurement practices and limited internal controls over contract file completeness.

Corrective Action Plan

To address the finding and ensure full future compliance with **2 CFR § 180.300, § 200.326**, and related guidance, OPSO has implemented the following corrective actions:

1. Contract File Documentation Protocol

Effective July 1, 2025, all procurement files for federal contracts exceeding \$25,000 must include:

- A printed or digitally archived screenshot of the **SAM.gov** record showing the vendor's exclusion status.
- A signed **vendor eligibility certification** form confirming the entity is not suspended, debarred, or otherwise excluded.
- A signed checklist confirming inclusion of required **Appendix II contract provisions**.

All contract files will be centrally stored and monitored by OPSO's Procurement Division.

2. Updated Procurement Templates

OPSO has updated all procurement and contracting templates to:



SUSAN HUTSON

Sheriff



OFFICE OF THE SHERIFF

Parish of Orleans • State of Louisiana

- Include the full list of required provisions from **Appendix II to Part 200**.
- Add a standard **Suspension and Debarment certification clause**.
- Automatically require review of the **SAM.gov Exclusions List** prior to final contract execution.

3. Staff Training and Compliance Oversight

All staff involved in procurement and grant-funded contracting were trained on federal procurement standards and suspension and debarment requirements on December 31, 2025. Refresher trainings will occur semi-annually and be required for new staff during onboarding.

A **pre-award compliance checklist** has been instituted to ensure proper documentation and verification steps are followed and archived.

4. Post-Award Compliance Reviews

Beginning Q4 of Fiscal Year 2025, OPSO's Internal Audit and Compliance Division will conduct **quarterly reviews of all federal contract files** to ensure:

- Proper documentation of vendor eligibility.
- Compliance with contract content requirements under 2 CFR Part 200.

Findings will be reported directly to the Chief Financial Officer and Sheriff for corrective follow-up if deficiencies are found.

Conclusion

OPSO remains fully committed to upholding all federal procurement and grant compliance standards. While this finding did not result in questioned costs, we recognize the risk it poses and have taken decisive action to enhance internal controls, training, and documentation standards.

We appreciate the audit team's diligence and remain available to provide any further documentation or clarification needed.

Sincerely,
Bianka Brown
Chief Financial Officer
Orleans Parish Sheriff's Office

ORLEANS PARISH SHERIFF'S OFFICE
NEW ORLEANS, LOUISIANA
REPORT ON STATEWIDE
AGREED-UPON PROCEDURES ON COMPLIANCE
AND CONTROL AREAS
FOR THE YEAR ENDED DECEMBER 31, 2024



ORLEANS PARISH SHERIFF'S OFFICE

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To: Orleans Parish Sheriff's Office and the Louisiana Legislative Auditor

We have performed the procedures enumerated in Schedule A on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) of the Orleans Parish Sheriff's Office for the fiscal period January 1, 2024 through December 31, 2024. The Orleans Parish Sheriff's Office's management is responsible for those C/C areas identified in the SAUPs.

The Orleans Parish Sheriff's Office has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of performing specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, the 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 we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by the Orleans Parish Sheriff's Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs of the Orleans Parish Sheriff's Office for the fiscal period January 1, 2024 through December 31, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

The purpose of 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.



EISNERAMPER LLP

Metairie, Louisiana

June 30, 2025

ORLEANS PARISH SHERIFF'S OFFICE
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2024

Schedule A

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read "no exception noted" or for step 13 "we performed the procedure and discussed the results with management". If not, then a description of the exception ensues.

1) Written Policies and Procedures

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

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

Exception noted. OPSO has a policy on budgeting, however it does not include information on adopting or amending the budget. The other attributes were addressed.

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

Exception noted. OPSO does not have a written policy on purchasing.

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

Exceptions noted. OPSO does not have a written policy covering disbursements.

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

Exception noted. OPSO does not have a policy covering receipts/collections.

- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

Exception noted. OPSO has a payroll/personnel policy, however it does not include information on (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules. The other attributes were addressed in the policy.

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

Exception noted. OPSO does not have a written policy covering contracting.

- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

Exception noted. OPSO has a travel and expense reimbursement policy, however it does not include information on (2) dollar thresholds by category of expense. The other attributes were addressed in the policy.

**ORLEANS PARISH SHERIFF'S OFFICE
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- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

Exception noted. OPSO does not have a formal written policy in place for credit cards.

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Exception noted. OPSO has an ethics policy, however it does not include information on (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. The other attributes were addressed in the policy.

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

Exception noted. OPSO does not have a written policy in place for debt service.

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

Exception noted. OPSO has a computer use policy, however it does not include information on (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (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. The 4th attribute was addressed in the policy.

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exception noted.

2) Board or Finance Committee

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

- i. Observe whether 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.

Procedure is not applicable to entities managed by a single elected official. The Sheriff is a single elected official who manages the Sheriff's Department. As such, this procedure is not applicable to the Sheriff's Department.

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- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Procedure is not applicable to entities managed by a single elected official. The Sheriff is a single elected official who manages the Sheriff's Office. As such, this procedure is not applicable to the Sheriff's Office.

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

Procedure is not applicable to entities managed by a single elected official. The Sheriff is a single elected official who manages the Sheriff's Office. As such, this procedure is not applicable to the Sheriff's Office.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Procedure is not applicable to entities managed by a single elected official. The Sheriff is a single elected official who manages the Sheriff's Office. As such, this procedure is not applicable to the Sheriff's Office.

3) Bank Reconciliations

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

A listing of bank accounts was provided and included a total of 38 bank accounts. Management identified the entity's main operating account. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected 5 bank accounts (1 main operating and 4 randomly) and obtained the bank reconciliations for the month ending May 31, 2024, resulting in 5 bank reconciliations obtained and subjected to the below procedures.

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

Exception noted. For all 5 bank reconciliations selected for testing, there was no evidence that the reconciliations were prepared within 2 months of the related statement closing date.

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- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

Exception noted. For all 5 bank reconciliations selected for testing, there was no written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks reviewed the reconciliations within 1 month of the date the reconciliation was prepared.

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

Exception noted. For 2 of the 5 bank accounts selected for testing, there was no documentation reflecting research of reconciling items that have been outstanding for more than 12 months from the statement closing date.

4) Collections (excluding electronic funds transfers)

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

A listing of deposit sites was provided and included 1 deposit site. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected the 1 deposit site and performed the procedures below.

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

A listing of collection locations for the deposit site selected in procedure #4A was provided and included a total of 12 collection locations. No exceptions were noted as a result of performing this procedure.

We randomly selected one collection location for the deposit site. Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

We randomly selected 2 deposit dates for each of the 5 bank accounts selected in procedure #3A, noting one bank account did not have any cash deposits during the month selected. We obtained supporting documentation for each of the 8 deposits selected for testing and performed the procedures below.

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

Exception noted. For 2 out of 8 deposits selected for testing, receipts were not sequentially pre-numbered.

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

Exception noted. For 2 out of 8 deposits selected for testing, we were unable to trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

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

No exception noted.

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

Exception noted. For 3 out of the 8 deposits selected for testing, the deposit was not made within one business day of receipt at the collection location.

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

No exception noted.

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

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

The listing of locations that process payments for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 2 locations and performed the procedures below.

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

The listing of employees involved with non-payroll purchasing and payment functions for each payment processing location selected in procedure #5A was provided. No exceptions were noted as a result of performing this procedure.

Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

Exception noted. For both locations selected, the employee/official responsible for signing checks does not mail the payment or give the signed checks to an employee to mail who is not responsible for processing payments.

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

No exception noted.

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

A listing of non-payroll disbursements for each payment processing location selected in procedures #5A was provided related to the reporting period. No exceptions were noted as a result of performing this procedure.

From each of the listings provided, we randomly selected 5 disbursements and performed the procedures below.

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

No exceptions noted.

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

Exception noted. For all 10 disbursements selected, the employee/official responsible for signing checks did not mail the payment or give the signed checks to an employee to mail who is not responsible for processing payments.

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

No exception noted.

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

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

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

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

From the listing provided, we selected the 1 credit card used in the fiscal period. We randomly selected one monthly statement for the card selected and performed the procedures noted below.

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

Exception noted. For the 1 credit card selected for testing, there was no evidence that the monthly statement and supporting documentation was reviewed and approved in writing, by someone other than the authorized card holder.

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

Exception noted. The 1 credit card selected for testing had financing charges and/or late fees assessed on the selected statement.

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

We randomly selected 10 transactions and obtained supporting documentation for the transactions. For each transaction, we observed that it was supported by (1) an original itemized receipt that identified 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). No exceptions noted.

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

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

The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 reimbursements and performed the procedures below.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

8) Contracts

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

An active vendor list for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 contracts and performed the procedures below.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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9) Payroll and Personnel

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

A listing of employees/elected officials employed during the fiscal year was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 employees/officials and performed the specified procedures.

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

We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected in procedure #9A.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

A listing of employees/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 2 employees/officials and performed the specified procedures.

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

No exceptions noted.

10) Ethics

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

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

Exception noted. For 1 out of the 5 employees selected for testing, there was no documentation demonstrating that the employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.

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

No exception noted.

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

No exception noted.

11) Debt Service

- A. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued as required by Article VII, Section 8 of the Louisiana Constitution.

Not applicable. The entity issued no new bonds or notes in the current fiscal year.

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

A listing of bonds/notes outstanding at the end of the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 1 bond/note and performed the specified procedures. No exceptions were noted as a result of performing this procedure.

12) Fraud Notice

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

Exception noted. The Entity provided a listing of misappropriations and reported the misappropriations to the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523. The Entity did not report the misappropriation to the legislative auditor as required by R.S. 24:523.

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

No exception noted.

13) Information Technology Disaster Recovery/Business Continuity

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

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

**ORLEANS PARISH SHERIFF'S OFFICE
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2024**

Schedule A

C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

No exceptions noted.

14) Prevention of Sexual Harassment

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

No exception noted.

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

No exception noted.

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

Exception noted. The entity provided an annual sexual harassment report for the current fiscal period but it was not dated on or before February 1.

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

The number and percentage of public servants in the agency who have completed the training requirements was 460 and 80%, respectively.

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

The number of sexual harassment complaints received by the agency was one.

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

The number of complaints which resulted in a finding that sexual harassment was one.

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

The number of complaints in which the finding of sexual harassment resulted in discipline or corrective action was one.

v. Amount of time it took to resolve each complaint.

The amount of time it took to resolve each complaint was 29 days.

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN
DECEMBER 31, 2024**

Schedule B

Written Policies and Procedures:

1i) Budgeting, 1ii) Purchasing, 1iii) Disbursements, 1iv) Receipts/Collections, 1v) Payroll/Personnel, 1vi) Contracting, 1vii) Travel and Expense Reimbursement, 1viii) Credit Cards, 1ix) Ethics, 1x) Debt Service, and 1xi) Prevention of Sexual Harassment: The Orleans Parish Sheriff's Office will continue to review and refine its policies and procedures over accounting and finance functions. The comments in the AUP report will be evaluated. Policies and procedures will be documented in writing when deemed appropriate and practicable. Louisiana Legislative Auditor's Best Practices will be utilized in our review.

Bank Reconciliations:

3Ai) The Orleans Parish Sheriff's Office will develop procedures to ensure that bank accounts are reconciled within 2 months of month end and document the date the reconciliation is complete.

3Aii) The Orleans Parish Sheriff's Office will develop procedures to ensure that the bank reconciliations are completed within one month of the reconciliation and documented.

3Aiii) The Orleans Parish Sheriff's Office will develop procedures to ensure that items outstanding for 12 months will be researched and the research will be documented.

Collections:

4Di) The Orleans Parish Sheriff's Office will review the cash collection sites and develop procedures for the receipt issuance process.

4Dii) The Orleans Parish Sheriff's Office will develop procedures to reconcile deposits to cash collection receipts and reports.

4Div) The Orleans Parish Sheriff's Office does not have large amounts of cash but does have daily collections. This cash is counted and reconciled daily and put into a vault on site. The Orleans Parish Sheriff's Office is aware that this cash is not deposited daily and deems it more efficient and effective to deposit this cash less frequently on a random basis. The Orleans Parish Sheriff's Office will monitor this process to be sure that excessive cash is not held for long periods of time.

Non-Payroll Disbursements:

5Biv) and 5Cii) The Orleans Parish Sheriff's Office will review and update the procedures for check processing and remittance.

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

6Bi) The Orleans Parish Sheriff's Office will require that the credit card statements are to be reviewed by the Chief Financial Officer or the Comptroller and approved by signature before the statements are entered into the system for payment.

6Bii) The Orleans Parish Sheriff's Office will review Accounts Payable procedures to ensure that the Credit Card payment is made timely to avoid finance charges.

Ethics:

10Ai) The Orleans Parish Sheriff's Office will work with our Training Division and Our Compliance Division to ensure that the Ethics training is completed by all employees and the Certificates are properly filed in the employees training file.

**ORLEANS PARISH SHERIFF'S OFFICE
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN
DECEMBER 31, 2024**

Schedule B

Fraud Notice:

12A) *The Orleans Parish Sheriff's Office will review the procedures regarding fraud notification with the Investigative Bureau and the Forensic Accountants contracted to assist with the Fraud investigation.*

Sexual Harassment:

14C) *The Orleans Parish Sheriff's Office will work with our Compliance Division to better track and develop the Sexual Harassment reporting in an acceptable time frame.*