

**LAFAYETTE PARISH SHERIFF**  
Lafayette, Louisiana

Financial Report

Year Ended June 30, 2022

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## INDEPENDENT AUDITOR'S REPORT

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The Honorable Mark Garber  
Lafayette Parish Sheriff  
Lafayette, Louisiana

### Report on the Audit of the Financial Statements

#### Opinions

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

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

#### Basis for Opinions

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

#### Change in Accounting Principle

As described in note 12 to the financial statements, in 2022, the Sheriff adopted new accounting guidance, GASB Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

#### Responsibilities of Management for the Financial Statements

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

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

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

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and employer pension contributions on pages 43 through 46 be presented to supplement the basic financial statements. Such information is the responsibility of management, and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The Sheriff has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The accompanying comparative statements on pages 49 and 50, the justice system funding schedule on pages 53-56, and the schedule of expenditures of federal awards on page 64, 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 relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the comparative statements and the justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The prior year comparative amounts on the comparative statements were derived from the Sheriff's 2021 financial statements, which were restated as a result of the adoption of GASB Statement No. 87 in the current year and which were subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, were fairly presented in all material respects in relation to the basic financial statements as a whole.

## **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the comparative detailed budget comparison schedules on page 51 and 52 and the affidavit on page 57 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

## **Other Reporting Required by Government Auditing Standards**

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

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
December 22, 2022

**BASIC FINANCIAL STATEMENTS**

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Statement of Net Position  
June 30, 2022

	Governmental Activities
<b>ASSETS</b>	
Current assets:	
Cash and interest-bearing deposits	\$ 27,677,200
Investments	142,399
Receivables	28,385
Due from other governmental agencies	3,157,595
Inventory	289,881
Prepaid items	<u>2,987</u>
Total current assets	<u>31,298,447</u>
Noncurrent assets:	
Capital assets, net	29,245,266
Right-of-use lease asset, net	1,100,392
Net pension asset	<u>2,326,445</u>
Total noncurrent assets	<u>32,672,103</u>
Total assets	<u>63,970,550</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred loss on bond refunding	312,026
Deferred outflows related to OPEB	16,516,731
Deferred outflows related to pension	<u>12,450,312</u>
Total deferred outflows of resources	<u>29,279,069</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts and other payables	753,912
Due to other governmental agencies	623,009
Right-of-use lease liability	453,853
Long-term liabilities due within one year	<u>4,887,003</u>
Total current liabilities	<u>6,717,777</u>
Noncurrent liabilities:	
Long-term liabilities due in more than one year	14,352,299
Right-of-use lease liability	670,369
Postemployment benefit obligation payable	<u>40,253,425</u>
Total noncurrent liabilities	<u>55,276,093</u>
Total liabilities	<u>61,993,870</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to OPEB	16,772,061
Deferred inflows related to pension	<u>25,050,754</u>
Total deferred inflows of resources	<u>41,822,815</u>
<b>NET POSITION</b>	
Net investment in capital assets	15,664,410
Restricted for grants	261,588
Unrestricted (deficit)	<u>(26,493,064)</u>
Total net position (deficit)	<u>\$ (10,567,066)</u>

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



LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Statement of Activities  
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue And Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
Governmental activities:					
Public safety:					
Police	\$ 64,082,486	\$14,524,366	\$3,856,866	\$ -	\$ (45,701,254)
Interest on long-term debt	213,784	-	-	-	(213,784)
	<u>\$ 64,296,270</u>	<u>\$14,524,366</u>	<u>\$3,856,866</u>	<u>\$ -</u>	<u>(45,915,038)</u>
Taxes:					
					38,587,205
					6,826,598
State sources:					
					839,321
					2,433,239
					118,647
					2,168,545
					<u>1,693,757</u>
					<u>52,667,312</u>
					6,752,274
					(17,319,340)
					<u>\$ (10,567,066)</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTIONS**

### **General Fund**

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

### **Special Revenue Fund**

#### **Inmate Welfare Fund**

The Inmate Welfare Fund is used to account for sales of commissary goods as well as the operations of the inmate industries program - LAPCORR. These funds are used to pay inmate work crews, to purchase recreation equipment to be used by inmates and to provide miscellaneous benefits for indigent inmates.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Balance Sheet - Governmental Funds  
June 30, 2022

	General Fund	Non-major Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 26,907,613	\$ 769,587	\$ 27,677,200
Investments	142,399	-	142,399
Receivables -			
Due from other governmental agencies	3,128,201	29,394	3,157,595
Other	26,885	1,500	28,385
Inventory	228,130	61,751	289,881
Prepaid items	2,987	-	2,987
Total assets	\$ 30,436,215	\$ 862,232	\$ 31,298,447
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 563,393	\$ 6,579	\$ 569,972
Due to other governmental agencies	623,009	-	623,009
Other accrued liabilities	827,408	-	827,408
Total liabilities	2,013,810	6,579	2,020,389
Fund balances:			
Nonspendable for inventory and prepaid items	231,117	61,751	292,868
Committed	-	793,902	793,902
Restricted for grants	261,588	-	261,588
Unassigned	27,929,700	-	27,929,700
Total fund balances	28,422,405	855,653	29,278,058
Total liabilities and fund balance	\$ 30,436,215	\$ 862,232	\$ 31,298,447

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

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

Total fund balances for governmental funds at June 30, 2022		\$ 29,278,058
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Capital assets, net		29,245,266
Intangible right-of-use assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		
Right-of-use assets, net		1,100,392
The deferred outflows of resources are not a use of current resources, and therefore are not reported in the fund financial statements.		
The deferred outflows of resources are related to the following:		
Net OPEB obligation	\$ 16,516,731	
Net pension asset	<u>12,450,312</u>	28,967,043
Interest expense is accrued at year-end in the government-wide financial statements, but is recorded only if due and payable on the governmental fund financial statements		
		(56,415)
The deferred loss on bond refunding is not a use of current resources, and therefore, is not reported on the governmental fund financial statements.		
		312,026
Long-term liabilities at June 30, 2022:		
Compensated absences payable	(2,620,843)	
Notes payable	(1,568,235)	
Right-of-use liabilities	(1,124,222)	
Claims payable	(1,105,341)	
Bonds payable	(13,245,000)	
Net OPEB obligation	(40,253,425)	
Net pension asset	<u>2,326,445</u>	(57,590,621)
The deferred inflows of resources are not available and, therefore, are not reported in the fund financial statements. The deferred inflows of resources are related to the following:		
Net OPEB obligation	(16,772,061)	
Net pension asset	<u>(25,050,754)</u>	<u>(41,822,815)</u>
Net position at June 30, 2022		<u>\$ (10,567,066)</u>

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

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

	General Fund	Non-major Fund	Total Governmental Funds
Revenues:			
Ad valorem taxes	\$ 38,587,205	\$ -	\$ 38,587,205
Sales taxes	6,826,598	-	6,826,598
Intergovernmental revenues -			
Federal grants	1,738,126	-	1,738,126
State grants - state revenue sharing (net)	839,321	-	839,321
State supplemental pay	2,433,239	-	2,433,239
State, city, and parish grants	2,118,740	-	2,118,740
Fees, charges, and commissions for services -			
Civil and criminal fees	2,344,981	-	2,344,981
Court attendance	41,310	-	41,310
Feeding, keeping, and transporting prisoners	3,389,464	-	3,389,464
Commissary commissions and sales	-	278,799	278,799
Community corrections	1,846,796	-	1,846,796
Contractual agreements	6,623,016	-	6,623,016
Interest income	116,526	2,121	118,647
Miscellaneous	1,655,219	38,538	1,693,757
Total revenues	<u>68,560,541</u>	<u>319,458</u>	<u>68,879,999</u>
Expenditures:			
Current -			
Public safety:			
Personnel services and related benefits	41,651,732	-	41,651,732
Operating services	9,704,786	53,566	9,758,352
Operations and maintenance	11,299,772	85,052	11,384,824
Intergovernmental expenses	10,424	-	10,424
Travel and other charges	254,560	-	254,560
Capital outlay	3,132,835	-	3,132,835
Debt service	2,084,750	-	2,084,750
Total expenditures	<u>68,138,859</u>	<u>138,618</u>	<u>68,277,477</u>
Excess of revenues over expenditures	421,682	180,840	602,522
Other financing sources:			
Proceeds from leases	<u>717,996</u>	<u>-</u>	<u>717,996</u>
Net changes in fund balances	1,139,678	180,840	1,320,518
Fund balances, beginning	<u>27,282,727</u>	<u>674,813</u>	<u>27,957,540</u>
Fund balances, ending	<u>\$ 28,422,405</u>	<u>\$ 855,653</u>	<u>\$ 29,278,058</u>

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

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

Total net changes in fund balances for the year ended June 30, 2022 per statement of revenues, expenditures and changes in fund balances \$ 1,320,518

The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on statement of revenues, expenditures, and changes in fund balance	\$ 2,414,839	
Depreciation expense for the year ended June 30, 2022	(3,035,613)	
Loss on disposition of assets	<u>(9,952)</u>	(630,726)

Governmental funds report intangible right-of-use assets as expenditures. However, in the statement of activities, the costs of these assets are allocated over the lease term and reported as amortization expense.

Right-of-use assets, which is considered expenditures on the statement of revenues, expenditures and changes in fund balance.	717,996	
Amortization expense for the year ended June 30, 2022	<u>(579,535)</u>	138,461

Principal payments are reported on the governmental funds as expenditures. In the statement of net position, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, the retirement of principal is recorded as an expenditure in the statement of revenues, expenditures, and changes in fund balances whereas the payment reduces the balance of the liabilities in the statement of net position.

Proceeds from right-of-use leases	(717,996)	
Principal payments - bonds	1,160,000	
Principal payments - notes payable	700,753	
Principal payments - right-of-use asset	<u>579,427</u>	1,722,184

Differences between the amounts reported as expenses in the statement of activities and those reported as expenditures in the fund financial statements:

Interest on long-term debt	10,212	
Compensated absences	357,321	
Claims expense	(439,027)	
Amortization of deferred loss on bond refunding	(31,203)	
Postemployment benefits	(1,203,681)	
Pension expense	<u>3,339,670</u>	2,033,292

Non-employer pension contributions to the Sheriffs' Pension and Relief Fund		<u>2,168,545</u>
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Total changes in net position for the year ended June 30, 2022 per statement of activities \$ 6,752,274

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Statement of Fiduciary Net Position  
Custodial Funds  
June 30, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 1,021,194
Interest-bearing deposits	3,721,831
Due from inmates and others	<u>914</u>
Total assets	<u>\$ 4,743,939</u>
LIABILITIES	
Due to taxing bodies and others	<u>\$ 954,507</u>
NET POSITION	
Restricted for individuals and other governments	<u>\$ 3,789,432</u>

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



LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

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

	<u>Custodial Funds</u>
ADDITIONS	
Sheriff's sales	\$ 11,005,578
Bonds, fines and costs	2,747,234
Garnishments	1,669,222
Taxes, fees, etc. paid to tax collector	204,951,940
Other additions	<u>2,667,877</u>
Total additions	<u>223,041,851</u>
REDUCTIONS	
Taxes, fees, etc. distributed to taxing bodies and others	204,951,940
Settled deposits	16,144,828
Other	<u>2,315,221</u>
Total reductions	<u>223,411,989</u>
Net decrease in fiduciary net position	(370,138)
Net position - beginning	<u>4,159,570</u>
Net position - ending	<u>\$ 3,789,432</u>

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

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

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

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

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

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

(1) Summary of Significant Accounting Policies

A. Reporting Entity

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

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

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

Government-Wide Financial Statements (GWFS)

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

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

Fund Financial Statements (FFS)

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

Governmental Funds –

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

Special Revenue Fund – This fund is used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects). These revenues are legally restricted or committed to expenditures for specified purposes.

Fiduciary Funds -

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category are custodial funds. The custodial funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. Since these assets are being held for the benefit of third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the Sheriff, these funds are not incorporated into the government-wide statements. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities and Statement of Net Changes in Fiduciary Net Position at the fund financial statement level and are presented on an economic resource measurement focus and the modified accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

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

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

Revenues

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

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

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

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

Expenditures

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

Other Financing Sources

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

D. Cash and Interest-Bearing Deposits

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

E. Investments

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

F. Internal Balances

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables are classified as "due from other funds" or "due to other funds" on the governmental funds balance sheet. These internal balances are eliminated for reporting in the statement of net position.

G. Inventories

Inventories consist of (1) office supplies, (2) ammunition and (3) raw materials and finished goods of the inmate industries program - LAPCORR. Inventories are valued at the lower of cost or market, using the first-in/first-out (FIFO) method.

H. Prepaid Expenditures

Payments made for insurance premiums that will benefit periods beyond the end of the fiscal year are recorded as prepaid expenditures.

I. 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 Sheriff maintains a threshold level of \$5,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and 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, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	20-30 years
Improvements other than buildings	10-15 years
Vehicles	3-5 years
Equipment and furniture	3-10 years

J. Compensated Absences

Employees of the Sheriff's office earn from ten to sixteen hours of annual compensated leave per month depending on total years of service. Annual compensated leave shall be granted in lieu of vacation, sick leave, and family time. All accumulated annual leave, as of June 30th of each year, that exceeds the employee's annual earned allowance is converted to extended sick leave. Extended sick leave may be accumulated up to a maximum of 960 hours.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

Accumulated sick leave is paid only to employees who retire from the Sheriff's Pension and Relief Fund upon termination of employment. At June 30, 2022, employees have accumulated and vested \$2,620,843 of benefits. This amount is included in the statement of net position.

K. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

L. Equity Classifications

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

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

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

- a) Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b) Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

LAFAYETTE PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

- c) Committed – amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- d) Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Sheriff’s adopted policy, only the Sheriff may assign amounts for specified purposes.
- e) Unassigned – all other spendable amounts.

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

M. 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. All other interfund transactions are reported as transfers.

N. Estimates

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

(2) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to taxpayers by the Sheriff in October or November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Lafayette Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor’s compensation and pension fund contributions. Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2022, law enforcement taxes applicable to the Sheriff’s General Fund, were levied at the rate of 17.36 mills on property with assessed valuations (after homestead exemptions) totaling \$2,214,956,938. The 17.36 mills tax consists of an 8.76 mills tax for the purpose of providing funds for the Lafayette Parish Law Enforcement District approved by voters through the year 2029 and an 8.60 mills tax now authorized by L.R.S. 33.9003A.

Total law enforcement taxes levied during 2022 were \$38,451,652.



LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Cash and Interest-Bearing Deposits

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

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

	Government-wide Statement of Net Position	Fiduciary Funds Statement Assets and Liabilities	Total
Noninterest-bearing deposits	\$ 1,700	\$ 1,021,194	\$ 1,022,894
Interest-bearing deposits	<u>27,675,500</u>	<u>3,721,831</u>	<u>31,397,331</u>
	<u>\$ 27,677,200</u>	<u>\$ 4,743,025</u>	<u>\$ 32,420,225</u>

Custodial credit risk is the risk that in the event of a bank failure of a depository financial institution, the Government's deposits may not be recovered or the collateral securities that are in the possession of the outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the Sheriff or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2022, are secured as follows:

Bank balances	<u>\$ 33,514,673</u>
Federal deposit insurance	250,000
Pledged securities	<u>33,264,673</u>
Total	<u>\$ 33,514,673</u>

Deposits in the amount of \$33,264,673 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities pledging institution's trust department or agent, but not in the Sheriff's name. The Sheriff does not have a policy for custodial credit risk.

(4) Investments

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

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

At June 30, 2022, the Sheriff had investments in LAMP in the amount of \$142,399.

(5) Receivables and Due From Other Governmental Agencies

Receivables of \$28,385 at June 30, 2022 consist of retiree health insurance premiums receivables and other miscellaneous receivables.

Due from other governmental agencies in the amount of \$3,157,595 at June 30, 2022 consist of the following:

Sales tax revenue	\$ 1,177,791
Intergovernmental revenues:	
Federal grants	290,167
State, city, and local grants	302,733
Fees, charges, and commissions for services	950,850
Feeding and keeping prisoners	273,909
Insurance	98,795
Miscellaneous	63,350
Total	\$ 3,157,595

LAFAYETTE PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

(6) Capital Assets

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

	Balance 7/1/2021	Additions	Deletions	Balance 6/30/2022
Capital assets not being depreciated:				
Construction in progress	\$ 212,087	\$ 578,993	\$ 714,943	\$ 76,137
Other capital assets:				
Buildings and improvements	38,209,235	215,738	-	38,424,973
Vehicles	9,098,843	522,626	150,031	9,471,438
Equipment and furniture	10,008,834	1,812,424	10,000	11,811,258
Totals	<u>57,528,999</u>	<u>3,129,781</u>	<u>874,974</u>	<u>59,783,806</u>
Less: accumulated depreciation				
Buildings and improvements	13,102,682	1,253,201	-	14,355,883
Vehicles	6,972,559	917,416	145,912	7,744,063
Equipment and furniture	7,577,765	864,996	4,167	8,438,594
Total accumulated depreciation	<u>27,653,006</u>	<u>3,035,613</u>	<u>150,079</u>	<u>30,538,540</u>
Capital assets, net	<u>\$ 29,875,993</u>	<u>\$ 94,168</u>	<u>\$ 724,895</u>	<u>\$ 29,245,266</u>

Depreciation expense in the amount of \$3,305,613 was charged to public safety.

(7) Accounts and Other Payables

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

Accounts payable	\$ 569,972
Accrued interest payable	56,415
Other accrued liabilities	<u>127,525</u>
Total	<u>\$ 753,912</u>

(9) Long-term Liabilities

Long-term liabilities are comprised of the following:

- A. The Sheriff issued Limited Tax Revenue Bonds, Series 2012 for the acquisition and construction of major capital facilities. The bonds are payable in annual installments of \$915,000 to \$1,525,000 due on March 1 of each year through March 2032. The bonds bear interest at 2.0 to 4.0 percent annually and are payable from ad valorem taxes. \$12,700,000 of the Bonds were refunded during the 2021 fiscal year leaving a balance in the 2022 fiscal year of \$1,000,000.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

- B. The Sheriff issued Taxable Limited Tax Revenue Refunding Bonds, Series 2020, to refund the outstanding Limited Tax Revenue Bonds, Series 2012. The Bonds are secured by and payable solely from a pledge and dedication of the funds from the levy and collection of an 8.60 mills ad valorem tax, which the Sheriff is authorized to impose and collect each year.
- C. Note payable to Motorola Solutions for the purchase of in car video and camera systems, due in annual installments of \$313,647 through December 2026, bearing no interest, payable from any non-restricted revenues of the Sheriff.

A summary of changes in long-term liabilities for the year ended June 30, 2022 follows:

	Balance 7/1/2021	Additions	Reductions	Balance 6/30/2022	Due Within One Year
Revenue Bonds -					
Series 2012	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -
Series 2020	13,405,000	-	160,000	13,245,000	1,200,000
Claims payable	1,284,059	9,446,557	8,925,392	1,805,224	941,175
Compensated					
absences payable	2,978,164	2,254,697	2,612,018	2,620,843	2,118,534
Notes payable	<u>2,268,988</u>	<u>-</u>	<u>700,753</u>	<u>1,568,235</u>	<u>627,294</u>
	<u>\$ 20,936,211</u>	<u>\$ 11,701,254</u>	<u>\$ 13,398,163</u>	<u>\$ 19,239,302</u>	<u>\$ 4,887,003</u>

The annual debt service requirements to maturity of all bonds outstanding follows:

Year Ending June 30,	Bonds Payable		Notes Payable	
	Principal	Interest	Principal	Interest
	Payments	Payments	Payments	Payments
2023	\$ 1,200,000	\$ 169,245	\$ 627,294	\$ -
2024	1,225,000	163,485	313,647	-
2025	1,260,000	155,645	313,647	-
2026	1,270,000	145,565	313,647	-
2027	1,290,000	132,865	-	-
2028-2032	<u>7,000,000</u>	<u>376,135</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 13,245,000</u>	<u>\$ 1,142,940</u>	<u>\$ 1,568,235</u>	<u>\$ -</u>

Debt Defeasance

The Sheriff has defeased certain bonds by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on old bonds. Accordingly, the trust accounts' assets and the liabilities for the defeased bonds are not included in the Sheriff's financial statements. At June 30, 2022, the Sheriff had defeased bonds in the amount of \$12,700,000.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

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

*Plan description* – The Lafayette Parish Sheriff’s Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Lafayette Parish Sheriff’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The plan does not issue a stand-alone report that is available to the public. The authority to establish and amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75.

*Benefits Provided* – Medical and life insurance benefits are provided to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age or, age 55 and 15 years of service. Employees hired on and after July 1, 2014 must have twenty years of service with Lafayette Parish Sheriff’s Office to retire.

Life insurance coverage is continued to retirees and based on a blended rate for active employees and retirees. The employer pays for the first \$10,000 of retiree life insurance and the retiree pays the "cost" of the remainder but that "cost" is based on the blended active/retired rate and there is thus an additional implied subsidy. Since GASB 74/75 requires the use of "unblended" rates, we have used the valuation mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

Life amounts are reduced to 65% at age 70 and to 74/75% at age 75. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

*Employees covered by benefit terms* – At July 1, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	194
Active employees	<u>679</u>
Total	<u>873</u>

In accordance with GASB Statement No. 75, the Sheriff recognizes the cost of postemployment healthcare and life insurance benefits in the year when the employee services are received and records the liability for OPEB obligations, known as the net OPEB liability, on the statement of net position. Changes in the net OPEB liability will be immediately recognized as OPEB expense on the statement of activities or reported as deferred inflows/outflows of resources depending on the nature of the change.

LAFAYETTE PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

**Total OPEB Liability**

The Sheriff's total OPEB liability of \$40,253,425 was measured as of June 30, 2022 and was determined by an actuarial valuation as of that date of July 1, 2021.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases, including inflation	3.0%
Discount rate, annually (beginning of year to determine ADC)	2.16%
Discount rate, annually (as of end of year measurement date)	3.54%
Healthcare cost trend rates, annually until year 2030, then 4.5%	5.5%

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index over the 52 weeks immediately preceding the applicable measurement dates.

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

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2022.

**Changes in the Total OPEB Liability**

Balance at June 30, 2021	<u>\$ 48,689,293</u>
Changes for the year:	
Service cost	1,354,762
Interest	1,066,320
Differences between expected and actual experience	(432,000)
Changes of assumption	(8,628,603)
Benefit payments and net transfers	<u>(1,796,347)</u>
Net changes	<u>(8,435,868)</u>
Balance at June 30, 2022	<u>\$ 40,253,425</u>

LAFAYETTE PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) or 1-percentage-point higher (3.54%) than the current discount rate:

	1.0% Decrease 2.54%	Current Discount Rate 3.54%	1.0% Increase 4.54%
Total OPEB liability	<u>\$ 46,147,640</u>	<u>\$ 40,253,425</u>	<u>\$ 35,462,963</u>

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease 4.5%	Current Trend Rate 5.5%	1.0% Increase 6.5%
Total OPEB liability	<u>\$ 36,474,211</u>	<u>\$ 40,253,425</u>	<u>\$ 44,834,495</u>

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

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$3,000,028. At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	9,586,646	\$ 9,006,318
Change of assumptions	<u>6,930,085</u>	<u>7,765,743</u>
Total	<u>\$ 16,516,731</u>	<u>\$ 16,772,061</u>

LAFAYETTE PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

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

Year Ended June 30,		
2023	\$	578,945
2024		578,945
2025		578,945
2026		578,945
2027		(876,035)
Thereafter		<u>(1,695,075)</u>
Total	\$	<u>(255,330)</u>

Actuarial Value of Plan Assets – There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

(11) Pension Plan

Employees of the Sheriff are provided with pensions through a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. The Fund issues a publicly available financial report that may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

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 Sheriffs' Pension and Relief Fund (Fund) and additions to/deductions from the Fund's fiduciary net position have been determined on the accrual basis of accounting. Employer contributions are recognized in the period in which the employee is compensated for services performed. Investments are reported at fair value.

Plan Description:

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

**Retirement Benefits:** For members who become eligible for membership on or before December 31, 2011: Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one-third percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation.



LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

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

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

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

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

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

**Survivor's Benefits:** Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%.

LAFAYETTE PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-two, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

**Deferred Retirement Benefits:** The Fund does provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement.

**Back Deferred Retirement Option Plan (Back-DROP):** In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement.

At retirement the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

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

**Employer Contributions:** According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ended June 30, 2022, the actual employer contribution rate was 12.25%.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of \$2,168,545 and included in pension expense for the year ended June 30, 2022.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

Pension Liabilities/Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2022, the Sheriff reported an asset of \$2,326,445 for its proportionate share of the net pension liability/asset. The net pension liability/asset was measured as of June 30, 2021 and the total pension liability/asset used to calculate the net pension liability/asset was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability/asset was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Sheriff's proportion was 4.694670%, which was an increase of 0.240568% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Sheriff recognized pension expense of \$769,570 less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$26,635.

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

A summary of the actuarial methods and assumptions used in determining the total pension liability/asset as of June 30, 2021 as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.90%, net of investment expense
Discount Rate	6.90%
Projected Salary Increases	5% (2.50% inflation, 2.50% merit)
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously grant 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.

LAFAYETTE PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2009 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 which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and adding expected inflation.

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

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62%	7.08%	4.2%
Bonds	25%	1.44%	0.6%
Alternative Investments	<u>13%</u>	4.38%	<u>0.7%</u>
Totals	<u>100%</u>		5.5%
Inflation			<u>2.4%</u>
Expected Arithmetic Nominal Return			<u>7.9%</u>

Discount Rate: The discount rate used to measure the total pension liability was 6.90%, which was a decrease of 0.10% from the prior year valuation. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the Employer's proportionate share of the Net Pension Liability using the discount rate of 6.90%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.90%) or one percentage-point higher (7.90%) than the current rate:

	1.0% Decrease 5.90%	Current Discount Rate 6.90%	1.0% Increase 7.90%
Employer's proportionate share of the net pension liability (asset)	\$25,544,120	\$ (2,326,445)	\$ (25,561,607)

At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 3,239,374
Change of assumptions	7,159,066	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	1,208,642	802,603
Net differences between projected and actual earnings on plan investments	-	21,008,777
Contributions subsequent to the measurement date	4,082,604	-
Total	\$12,450,312	\$25,050,754

Deferred outflows of resources of \$4,082,604 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2023	\$ (3,334,791)
2024	(3,072,945)
2025	(3,904,004)
2026	(6,371,306)
Total	\$ (16,683,046)

LAFAYETTE PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

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

At June 30, 2022, the Sheriff recorded an accrued liability to the pension plan for the contractually required contribution for the month of June 2022 in the amount of \$616,468.

(12) Leases

During the year ended June 30, 2022, the Sheriff implemented GASBS No. 87, Leases for accounting and reporting leases that had previously been reported as operating leases. During the year ended June 30, 2022, the Sheriff leased various fleet vehicles at varying terms. Due to the commencement date of the related agreements, the restatement of prior period financial statements was considered necessary. The effect on net position is as follows:

July 1, 2021 net position, as previously reported	\$ (15,026,630)
Change in accounting principle:	
Net effect of GASBS No. 87 implementation	<u>(2,292,710)</u>
July 1, 2021 net position as restated	<u>\$ (17,319,340)</u>

The Sheriff recognizes a lease liability and an intangible right-of-use lease asset (lease asset) in the government wide financial statements. The leased activity for the year follows:

	Balance 7/1/2021	Additions	Deletions	Balance 6/30/2022
Intangible right-of-use assets	\$ 2,036,197	\$ 717,996	\$ 643,146	\$ 2,111,047
Less: accumulated amortization	<u>1,074,266</u>	<u>579,535</u>	<u>643,146</u>	<u>1,010,655</u>
Intangible right-of-use assets, net	<u>\$ 961,931</u>	<u>\$ 138,461</u>	<u>\$ -</u>	<u>\$ 1,100,392</u>

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

The leased assets will be amortized over the lease terms. Unamortized lease assets to be amortized in future periods is as follows:

Years Ended June 30,	
2023	\$ 442,654
2024	340,356
2025	226,762
2026	90,620
Total	<u>\$ 1,100,392</u>

The following is a summary of changes in the lease liability for the year ended June 30, 2022:

	Balance 7/1/2021	Additions	Deletions	Balance 6/30/2022	Due Within One Year
Right-of-use lease liability	<u>\$ 985,653</u>	<u>\$ 717,996</u>	<u>\$ 579,427</u>	<u>\$ 1,124,222</u>	<u>\$ 453,853</u>

At the commencement of the lease, the Sheriff initially measures the lease liability at the present value of payments expected to be made during the lease terms. For purposes of discounting future payments on the lease, the Sheriff used the interest rates of 3.1% to 5.7%. Subsequently, the lease liability is reduced by the principal portion of 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 the shorter of its useful life or the lease term.

Minimum lease payments through the lease term are as follows:

Years Ended June 30,	<u>Prinicpal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 453,853	\$ 32,029	\$ 485,882
2024	347,339	24,512	371,851
2025	232,520	16,409	248,929
2026	90,510	6,387	96,897
Total	<u>\$ 1,124,222</u>	<u>\$ 79,337</u>	<u>\$ 1,203,559</u>

(13) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the custodial funds at June 30, 2022, include \$53,246 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Fund.

LAFAYETTE PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

(14) Ex-officio Tax Collector

The amount of cash on hand at year end was \$1,198,395. The unsettled balances of the Tax Collector Fund at June 30, 2022 consist of the following:

Collection of current and prior year taxes, not settled	\$ 751,791
Redemption and refunds to taxpayers	133,360
Protested taxes	53,246
Tax notices, etc.	226,753
Interest	<u>33,245</u>
Total	<u>\$ 1,198,395</u>

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

	<u>Collected</u>	<u>Uncollected</u>
Lafayette Parish Consolidated Government	\$ 57,842,252	\$ 191,466
Lafayette Parish School Board	79,034,987	261,884
Teche-Vermillion Freshwater District	3,100,713	10,275
Louisiana Tax Commission	50,656	-
Lafayette Parish Sheriff	38,176,058	126,497
Lafayette Parish Regional Airport	3,760,432	12,460
Economic Development Authority	3,958,356	13,116
Lafayette Parish Assessor	3,672,474	12,169
Bayou Vermillion District	1,957,205	6,485
Downtown Development Commission	443,657	2,608
City of Carencro	357,497	733
City of Youngsville	1,931,208	3,793
City of Scott	348,283	1,980
Town of Duson	31,424	469
Other - retirement plans	<u>5,432,053</u>	<u>-</u>
Total	<u>\$ 200,097,255</u>	<u>\$ 643,935</u>



LAFAYETTE PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

(15) Risk Management

A. Commercial Insurance Coverage

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

B. Workers' Compensation

The Sheriff has established a limited risk management program for workers' compensation. The Sheriff purchases commercial insurance for individual claims in excess of \$750,000. Settled claims resulting from this risk have not exceeded commercial coverage in any of the past three fiscal years. As of October 1, 2021, the Sheriff has ceased operations of this program and has purchased commercial insurance for all claims subsequent to that date.

The liabilities for unpaid workers' compensation claims are represented by the outstanding claim reserves. These reserves are estimates of the ultimate potential payments to be made on each claim, considering the medical is in litigation; and, considering all expenses which may be required in the handling of the file such as cost of independent medical exams, legal fees and the like.

Workers' compensation claims are paid according to established payment schedules set by the Louisiana legislature and the Department of Labor. Wage benefits are calculated according to a set formula based on a fee schedule. Changes in the claim liabilities are as follows:

<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Benefit Payments and Claims</u>	<u>Balance at Fiscal Year-End</u>
\$ 436,458	\$ 691,851	\$ 680,415	\$ 447,894

C. Group Self-Insurance Health Plan

The Sheriff also established a limited risk management program for group hospitalization insurance. The Sheriff purchases commercial insurance for individual claims in excess of \$200,000.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

The claims liability in the amount of \$699,883 reported in the General Fund at June 30, 2022 is based on the loss that is probable to have been at the date of the financial statements and the amount of loss that can be reasonably estimated. The total claims liability is \$1,357,330. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and the amount of payouts, and other economic and social factors. The Sheriff currently does not discount its claim liabilities. Changes in the claim liabilities are as follows:

Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Benefit Payments and Claims	Balance at Fiscal Year-End
<u>\$ 847,601</u>	<u>\$ 8,754,706</u>	<u>\$8,244,977</u>	<u>\$ 1,357,330</u>

(16) Litigation and Claims

At June 30, 2022, the Sheriff is party to several claims and litigations brought against entities that participate in the Self Insurance Program. These claims and litigations are at various stages of the legal process. Legal counsel has reviewed the lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Sheriff to arrive at an estimate, if any of the amount or range of potential loss. As a result of the review, various claims and litigations have been categorized into “probable”, “reasonably possible”, or “remote” as defined by the standards. As of June 30, 2022, the Sheriff is not involved in any lawsuits that are classified as “probable”. It is the opinion of legal counsel that all remaining lawsuits would not create a material liability to the Sheriff in excess of insurance coverage.

(17) Expenditures of the Sheriff’s Office Paid by the Parish Government

The Sheriff’s administrative office and jail are located in buildings owned by the Lafayette Parish Government. The cost of maintaining and operating these buildings, as required by statute, is paid by the Lafayette Parish Government. These expenditures are not included in the accompanying financial statements.

(18) Tax Abatement

Louisiana’s State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millage in force at that time. The future value to this exempt property could be subject to significant fluctuations from today’s value; however, the Sheriff could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. Because these taxes are not assessed, no adjustments have been made to the Sheriff’s financial statements to record the exempt amounts. At June 30, 2022, the Sheriff’s ad valorem revenues were reduced by \$612,460 for industrial exemptions issued related to these abatements.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

<u>Purpose</u>	<u>Amount</u>
Salary and expense allowance	\$ 182,575
Benefits - insurance	8,663
Benefits - retirement	22,365
Benefits - deferred compensation	13,000
Per diem - meals	811
Travel and lodging	2,992
Registration fees	320
Unvouchered expenses	715
Other	<u>1,556</u>
Total	<u>\$ 232,997</u>

(20) Uncertainties Arising During and After Financial Statement Date

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

**REQUIRED SUPPLEMENTARY INFORMATION**

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Budgetary Comparison Schedule  
For the Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 38,100,000	\$ 38,194,000	\$ 38,587,205	\$ 393,205
Sales taxes	6,135,908	6,667,000	6,826,598	159,598
Intergovernmental revenues -				
Federal grants	280,000	313,000	1,738,126	1,425,126
State grants - state revenue sharing (net)	840,000	839,320	839,321	1
State supplemental pay	2,430,000	2,427,000	2,433,239	6,239
State, city and parish grants	2,290,000	2,092,900	2,118,740	25,840
Fees charges and commissions for services -				
Civil and criminal fees	2,912,000	2,000,000	2,344,981	344,981
Court attendance	38,400	40,000	41,310	1,310
Feeding, keeping, and transporting prisoners	3,000,000	3,313,000	3,389,464	76,464
Community corrections	1,290,000	1,751,240	1,846,796	95,556
Contractual agreements	5,450,000	6,363,800	6,623,016	259,216
Interest income	21,500	54,550	116,526	61,976
Miscellaneous	1,499,400	1,494,556	1,655,219	160,663
Total revenues	<u>64,287,208</u>	<u>65,550,366</u>	<u>68,560,541</u>	<u>3,010,175</u>
<b>Expenditures:</b>				
Current -				
Public safety:				
Personnel services and related benefits	42,496,868	41,752,377	41,651,732	100,645
Operating services	8,942,431	9,543,258	9,704,786	(161,528)
Operations and maintenance	12,146,271	11,982,406	11,299,772	682,634
Intergovernmental expenses	-	-	10,424	(10,424)
Travel and other charges	295,000	269,000	254,560	14,440
Capital outlay	1,722,000	1,480,000	3,132,835	(1,652,835)
Debt service	1,359,885	1,359,886	2,084,750	(724,864)
Total expenditures	<u>66,962,455</u>	<u>66,386,927</u>	<u>68,138,859</u>	<u>(1,751,932)</u>
Excess (deficiency) of revenues over expenditures	(2,675,247)	(836,561)	421,682	1,258,243
Other financing sources:				
Proceeds from leases	-	-	717,996	(717,996)
Net change in fund balance	(2,675,247)	(836,561)	1,139,678	540,247
Fund balance, beginning	<u>27,282,727</u>	<u>27,282,727</u>	<u>27,282,727</u>	<u>-</u>
Fund balance, ending	<u>\$ 24,607,480</u>	<u>\$ 26,446,166</u>	<u>\$ 28,422,405</u>	<u>\$ 1,258,243</u>

See notes to the required supplementary information.

LAFAYETTE PARISH SHERIFF  
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Schedule of Changes in Total OPEB Liability and Related Ratios  
For the Year Ended June 30, 2022

<b>Total OPEB Liability</b>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 1,354,762	\$ 1,698,899	\$ 960,950	\$ 931,327	\$ 593,001
Interest	1,066,320	1,264,662	1,552,832	1,118,748	1,069,792
Differences between expected and actual experience	(432,000)	(10,532,522)	327,894	11,732,718	1,101,164
Changes of assumptions	(8,628,603)	1,585,870	9,856,971	-	-
Benefit payments and net transfers	<u>(1,796,347)</u>	<u>(1,702,699)</u>	<u>(1,380,392)</u>	<u>(1,380,392)</u>	<u>(1,350,030)</u>
Net changes	(8,435,868)	(7,685,790)	11,318,255	12,402,401	1,413,927
Total OPEB liability - beginning	<u>48,689,293</u>	<u>56,375,083</u>	<u>45,056,828</u>	<u>32,654,427</u>	<u>31,240,500</u>
Total OPEB liability - ending	<u>\$ 40,253,425</u>	<u>\$ 48,689,293</u>	<u>\$ 56,375,083</u>	<u>\$ 45,056,828</u>	<u>\$ 32,654,427</u>
Covered employee payroll	\$ 31,911,277	\$ 30,981,822	\$ 33,411,485	\$ 32,126,428	\$ 28,015,988
Total OPEB liability as a percentage of covered-employee payroll	126.14%	157.15%	168.73%	140.25%	116.56%

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

See notes to the required supplementary information.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

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

Year Ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2022	-4.694670%	\$ (2,326,445)	\$ 33,327,377	-6.98%	101.04%
2021	4.454102%	30,827,522	34,203,000	90.13%	84.73%
2020	4.672118%	22,100,188	32,650,558	67.40%	88.91%
2019	4.584621%	17,580,410	31,549,546	55.67%	90.41%
2018	4.474431%	19,375,511	30,995,631	62.53%	88.49%
2017	4.630169%	29,387,196	31,621,833	92.84%	82.10%
2016	4.586863%	20,446,021	30,411,635	67.22%	86.61%
2015	4.623061%	18,307,346	29,741,886	61.55%	87.34%

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

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

See notes to the required supplementary information.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

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

Year Ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
2022	\$ 4,082,604	\$4,082,604	\$ -	\$ 33,327,377	12.25%
2021	4,189,867	4,189,867	-	34,203,000	12.25%
2020	4,029,806	4,029,806	-	32,896,376	12.25%
2019	3,999,693	3,999,693	-	32,650,558	12.25%
2018	4,022,567	4,022,567	-	31,549,546	12.75%
2017	4,106,921	4,106,921	-	30,995,631	13.25%
2016	4,348,002	4,348,002	-	31,621,833	13.75%
2015	4,333,658	4,333,658	-	30,411,635	14.25%

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

See notes to the required supplementary information.



LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

- a. The chief administrative deputy prepares a proposed budget for the General and special revenue funds and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted and as finally amended by the Sheriff.

(2) Pension Plans

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

(3) Other Postemployment Benefits

- a. Benefit Changes – There were no changes of benefit terms.
- b. Changes of Assumptions – The valuation as of July 1, 2022 was based on a discount rate of 3.54%, which was the value of the 20 year municipal bond index as of the measurement date at the end of the measurement period and a discount rate of 2.16% was used as of the measurement date of the preceding period.

(4) Excess of Expenditures Over Appropriations

For the year ended June 30, 2022, the general fund had actual expenditures over appropriations at the function level, as follows:

	Final Budget	Actual	Excess
Capital outlay	\$ 1,480,000	\$ 3,132,835	\$ (1,652,835)
Debt service	1,359,886	2,084,750	(724,864)

**OTHER SUPPLEMENTARY INFORMATION**

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Comparative Statement of Net Position  
June 30, 2022 and 2021

	Governmental Activities	
	2022	2021
<b>ASSETS</b>		
Current assets:		
Cash and interest-bearing deposits	\$ 27,677,200	\$ 26,473,773
Investments	142,399	142,069
Due from other governmental agencies	3,157,595	2,782,804
Receivables	28,385	68,164
Inventory	289,881	305,522
Prepaid items	2,987	177,826
Total current assets	<u>31,298,447</u>	<u>29,950,158</u>
Noncurrent assets:		
Capital assets, net	29,245,266	29,875,993
Right-of-use lease asset, net	1,100,392	961,931
Net pension asset	2,326,445	-
Total noncurrent assets	<u>32,672,103</u>	<u>30,837,924</u>
Total assets	<u>63,970,550</u>	<u>60,788,082</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred loss on bond refunding	312,026	343,229
Deferred outflows related to OPEB	16,516,731	18,959,239
Deferred outflows related to pension	12,450,312	19,706,236
Total deferred outflows of resources	<u>29,279,069</u>	<u>39,008,704</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts and other payables	753,912	799,683
Due to other governmental agencies	623,009	641,818
Right-of-use lease liability	453,853	484,214
Long-term liabilities due within one year	4,887,003	5,531,832
Total current liabilities	<u>6,717,777</u>	<u>7,457,547</u>
Noncurrent liabilities:		
Long-term liabilities due in more than one year	14,352,299	15,404,379
Right-of-use lease liability	670,369	501,439
Postemployment benefit obligation payable	40,253,425	48,689,293
Net pension liability	-	30,827,522
Total noncurrent liabilities	<u>55,276,093</u>	<u>95,422,633</u>
Total liabilities	<u>61,993,870</u>	<u>102,880,180</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows related to OPEB	16,772,061	9,575,020
Deferred inflows related to pension	25,050,754	4,660,926
Total deferred inflows of resources	<u>41,822,815</u>	<u>14,235,946</u>
<b>NET POSITION</b>		
Investment in capital assets	15,664,410	15,104,042
Restricted for grants	261,588	385,253
Unrestricted (deficit)	(26,493,064)	(32,808,635)
Total net position (deficit)	<u>\$ (10,567,066)</u>	<u>\$ (17,319,340)</u>

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
General Fund

Comparative Balance Sheet  
June 30, 2022 and 2021

	2022	2021
<b>ASSETS</b>		
Cash and interest-bearing deposits	\$ 26,907,613	\$ 25,902,052
Investments	142,399	142,069
Receivables -		
Due from other governmental agencies	3,128,201	2,757,314
Other	26,885	66,664
Inventory	228,130	227,866
Prepaid items	2,987	177,826
Total assets	\$ 30,436,215	\$ 29,273,791
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 563,393	\$ 611,996
Due to other governmental agencies	623,009	641,818
Other accrued liabilities	827,408	737,250
Total liabilities	2,013,810	1,991,064
Fund balances:		
Nonspendable for inventory and prepaid items	231,117	405,692
Restricted for grants	261,588	385,253
Unassigned	27,929,700	26,491,782
Total fund balances	28,422,405	27,282,727
Total liabilities and fund balances	\$ 30,436,215	\$ 29,273,791

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

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

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 38,100,000	\$ 38,194,000	\$ 38,587,205	\$ 393,205	\$ 38,168,549
Sales taxes	6,135,908	6,667,000	6,826,598	159,598	6,172,132
Intergovernmental revenues -					
Federal grants	280,000	313,000	1,738,126	1,425,126	6,901,299
State grants - state revenue sharing (net)	840,000	839,320	839,321	1	836,343
State supplemental pay	2,430,000	2,427,000	2,433,239	6,239	2,382,152
State, city and parish grants	2,290,000	2,092,900	2,118,740	25,840	2,184,135
Fees charges and commissions for services -					
Civil and criminal fees	2,912,000	2,000,000	2,344,981	344,981	2,574,664
Court attendance	38,400	40,000	41,310	1,310	41,242
Feeding and keeping prisoners	3,000,000	3,313,000	3,389,464	76,464	2,857,829
Community corrections	1,290,000	1,751,240	1,846,796	95,556	1,270,289
Contractual arrangements	5,450,000	6,363,800	6,623,016	259,216	6,053,868
Interest income	21,500	54,550	116,526	61,976	234,809
Miscellaneous	1,499,400	1,494,556	1,655,219	160,663	1,779,882
Total revenues	<u>64,287,208</u>	<u>65,550,366</u>	<u>68,560,541</u>	<u>3,010,175</u>	<u>71,457,193</u>
Expenditures:					
Current -					
Public safety:					
Personnel services and related benefits	42,496,868	41,752,377	41,651,732	100,645	41,977,010
Operating services	8,942,431	9,543,258	9,704,786	(161,528)	9,030,441
Operations and maintenance	12,146,271	11,982,406	11,299,772	682,634	10,973,424
Intergovernmental expenses	-	-	10,424	(10,424)	67,805
Travel and other charges	295,000	269,000	254,560	14,440	255,882
Capital outlay	1,722,000	1,480,000	3,132,835	(1,652,835)	1,876,016
Debt service	1,359,885	1,359,886	2,084,750	(724,864)	1,334,446
Total expenditures	<u>66,962,455</u>	<u>66,386,927</u>	<u>68,138,859</u>	<u>(1,751,932)</u>	<u>65,515,024</u>
Excess (deficiency) of revenues over expenditures	<u>(2,675,247)</u>	<u>(836,561)</u>	<u>421,682</u>	<u>1,258,243</u>	<u>5,942,169</u>
Other financing sources (uses):					
Proceeds from leases	-	-	717,996	717,996	-
Proceeds from issuance of debt	-	-	-	-	13,475,000
Bond issuance costs	-	-	-	-	(208,166)
Payment to escrow agent	-	-	-	-	(13,266,834)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>717,996</u>	<u>717,996</u>	<u>-</u>
Net change in fund balance	<u>(2,675,247)</u>	<u>(836,561)</u>	<u>1,139,678</u>	<u>1,976,239</u>	<u>5,942,169</u>
Fund balance, beginning	<u>27,282,727</u>	<u>27,282,727</u>	<u>27,282,727</u>	<u>-</u>	<u>21,340,558</u>
Fund balance, ending	<u>\$ 24,607,480</u>	<u>\$ 26,446,166</u>	<u>\$ 28,422,405</u>	<u>\$ 1,976,239</u>	<u>\$ 27,282,727</u>

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
General Fund

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

	2022		Actual	Variance with Final Budget Positive (Negative)	2021 Actual
	Budget				
	Original	Final			
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 161,778	\$ 165,977	\$ 165,977	\$ -	\$ 162,247
Deputies salaries	37,293,848	36,712,602	36,597,001	115,601	36,756,484
Pension and payroll taxes	4,961,148	4,814,200	4,834,199	(19,999)	4,978,111
Sheriff's expense allowance	16,178	16,598	16,598	-	15,709
Other employee expenses	63,916	43,000	37,957	5,043	64,459
Total personal services and related benefits	<u>42,496,868</u>	<u>41,752,377</u>	<u>41,651,732</u>	<u>100,645</u>	<u>41,977,010</u>
Operating services:					
Hospitalization insurance	6,568,626	8,040,000	8,233,084	(193,084)	7,282,192
Auto insurance	441,345	279,490	273,623	5,867	545,171
Deputy insurance	338,397	214,296	209,798	4,498	210,632
Other liability insurance	1,594,063	1,009,472	988,281	21,191	992,446
Total operating services	<u>8,942,431</u>	<u>9,543,258</u>	<u>9,704,786</u>	<u>(161,528)</u>	<u>9,030,441</u>
Operations and maintenance:					
Auto fuel and oil	581,711	915,000	940,413	(25,413)	581,677
Auto maintenance	488,860	493,613	411,496	82,117	318,249
Deputy uniforms, supplies, etc.	250,000	405,000	495,617	(90,617)	447,185
Lease expense	1,157,854	1,099,000	1,333,486	(234,486)	1,829,685
Maintenance contracts and rentals	1,492,872	1,507,387	1,256,619	250,768	1,070,851
Office supplies and expenses	2,401,817	2,004,700	881,356	1,123,344	1,357,072
Prisoner feeding and maintenance	3,356,643	3,550,011	3,761,649	(211,638)	3,218,018
Professional fees	902,413	668,000	682,842	(14,842)	769,463
Telephone and utilities	1,173,268	1,147,000	1,201,613	(54,613)	1,091,255
Appropriations to other agencies	30,000	40,195	37,119	3,076	45,113
Criminal investigation expense	18,977	15,000	15,338	(338)	20,910
Other	291,856	137,500	282,224	(144,724)	223,946
Total operations and maintenance	<u>12,146,271</u>	<u>11,982,406</u>	<u>11,299,772</u>	<u>682,634</u>	<u>10,973,424</u>
Intergovernmental expenses	-	-	10,424	(10,424)	67,805
Travel and other charges	295,000	269,000	254,560	14,440	255,882
Capital outlay:					
Buildings	29,090	25,002	52,923	(27,921)	85,546
Vehicles	681,923	586,089	1,240,622	(654,533)	526,951
Equipment	1,010,987	868,909	1,839,290	(970,381)	1,263,519
Total capital outlay	<u>1,722,000</u>	<u>1,480,000</u>	<u>3,132,835</u>	<u>(1,652,835)</u>	<u>1,876,016</u>
Debt service:					
Principal	1,160,000	1,160,000	1,860,753	(700,753)	1,025,000
Interest	199,885	199,886	223,997	(24,111)	309,446
Total debt service	<u>1,359,885</u>	<u>1,359,886</u>	<u>2,084,750</u>	<u>(724,864)</u>	<u>1,334,446</u>
Total expenditures	<u>\$ 66,962,455</u>	<u>\$ 66,386,927</u>	<u>\$ 68,138,859</u>	<u>\$ (1,751,932)</u>	<u>\$ 65,515,024</u>

**LAFAYETTE PARISH SHERIFF**  
Lafayette, Louisiana

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

<b>Cash Basis Presentation</b>	<u>First Six Month Period Ended 12/31/2021</u>	<u>Second Six Month Period Ended 6/30/2022</u>
<b>Receipts from:</b>		
<b>Asset Forfeiture/Sale</b>		
15th Judicial District Attorney	\$ 115,137	\$ 81,973
Lafayette Consolidated Government	47	-
<b>Bond Fees</b>		
15th Judicial District Attorney	-	20,310
<b>Restitution</b>		
15th Judicial District Attorney	458	-
<b>Other</b>		
Iberia Parish Clerk of Court	493	400
Lafayette Parish Clerk of Court	3,904	12,708
St. Mary Parish Clerk of Court	-	224
<b>Total Receipts</b>	<u>\$ 120,039</u>	<u>\$ 115,615</u>

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Justice System Funding Schedule - Collecting/Disbursing Entity  
Year Ended June 30, 2022

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
<b>Cash Basis Presentation</b>		
Beginning Balance of Amounts Collected	<u>\$ 4,099,003</u>	<u>3,822,187</u>
Add: Collections		
Civil Fees	5,049,637	7,597,616
Bond Fees	1,119,496	1,651,794
Asset Forfeiture/Sale	115,215	199,183
Criminal Court Costs/Fees	-	-
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Service/Collection Fees	-	-
Interest Earnings	<u>226</u>	<u>1,839</u>
Subtotal Collections	<u>6,284,574</u>	<u>9,450,432</u>
Less: Disbursements to Governments and Nonprofits		
Asset Forfeitures/Sales -		
15th Judicial District Attorney	99,524	175,455
State of Louisiana, Dept of Treasury	-	6
Bond Fees -		
15th Judicial Judges Fund	92,105	113,688
Acadiana Criminalistics Lab	3,916	6,898
Lafayette Parish Clerk of Court	3,916	6,898
Indigent Defender Office	96,021	120,586
15th Judicial District Attorney	105,811	137,831
Criminal Court Costs/Fees -		
15th Judicial Judges Fund	8,288	11,590
Louisiana State Police	2,779	3,070
Acadiana Criminalistics Lab	74,163	100,321
Lafayette Parish Clerk of Court	47,042	61,655
Coroner's Operational Fund	8,338	11,715
Drug Abuse E&T Fund	3,163	3,502
Indigent Defender Office	83,097	115,725
Louisiana Supreme Court	827	1,151
Louisiana Department of Wildlife & Fisheries	32	1,151
Lafayette Consolidated Government	67,106	93,789
Louisiana Department of Health Traumatic Head and Spinal Cord Injury	4,290	6,090
Louisiana Commission on Law Enforcement	12,751	16,352
Lafayette Crime Stoppers, Inc	3,312	4,617
15th Judicial District Attorney	34,482	47,855
Louisiana State Treasurer	5,018	6,933



**LAFAYETTE PARISH SHERIFF**  
Lafayette, Louisiana

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

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
<b>Criminal Fines - Contempt -</b>		
Lafayette Parish Criminal Court Fund	59,166	72,751
15th Judicial District Attorney	9,342	11,487
<b>Criminal Fines - Other -</b>		
Lafayette Parish Criminal Court Fund	174,638	237,393
15th Judicial District Attorney	27,574	37,483
<b>Civil Fees -</b>		
Acadia Parish Clerk of Court	-	65
Avoyelles Parish Clerk of Court	-	15
Bossier Parish Clerk of Court	35	-
Calcasieu Parish Clerk of Court	8	8
Caddo Parish Clerk of Court	-	36
East Baton Rouge Clerk of Court	53	67
Evangeline Parish Clerk of Court	3	-
Iberia Parish Clerk of Court	56	308
Iberville Parish Clerk of Court	31	83
Lafourche Parish Clerk of Court	977	-
Lincoln Parish Clerk	40	-
Livingston Parish Clerk of Court	63	34
Orleans Parish Clerk of Court	69	81
Ouachita Parish Clerk of Court	68	60
Rapides Parish Clerk of Court	32	-
St. Charles Clerk of Court	32	-
St. Landry Parish Clerk of Court	121	48
St. Martin Parish Clerk of Court	48	96
St. Mary Parish Clerk of Court	-	35
Tangipahoa Parish Clerk of Court	70	-
Vermilion Parish Clerk of Court	41	-
Vernon Parish Clerk of Court	31	-
West Baton Rouge Clerk of Court	-	1
Lafayette Parish Clerk of Court	233,254	311,661
City of Lafayette	51,739	56,853
Acadia Parish Sheriff	210	228
Calcasieu Parish Sheriff	130	-
East Baton Rouge Parish Sheriff	147	214
Evangeline Parish Sheriff	-	42
Iberia Parish Sheriff	70	125
Jefferson Parish Sheriff	-	90

**LAFAYETTE PARISH SHERIFF**  
Lafayette, Louisiana

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

	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>
Lafourche Parish Sheriff	33	-
Livngston Parish Sheriff	43	32.00
Orleans Parish Sheriff	240	30
St. Landry Parish Sheriff	32	239
St. Martin Parish Sheriff	170	156
St. Tammany Parish Sheriff	83	-
Tangipahoa Parish Sheriff	-	165
Terrebone Parish Sheriff	-	8
Vermillion Parish Sheriff	192	427
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	275,299	391,176
Amounts "Self-Disbursed" to Collecting Agency -		
Civil Fees	429,916	443,032
Criminal Court Costs/Fees	23,236	37,483
Criminal Fines - Other	27,574	31,938
Criminal Fines - Contempt	9,342	11,487
Bond Fees	101,321	130,961
Service/Collection Fees	-	-
Interest	226	1,324
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	1,096,914	1,035,426
Bond Fee Refunds	205,189	400,527
Other Disbursements to Individuals	<u>3,077,551</u>	<u>5,386,038</u>
Subtotal Disbursements/Retainage	<u>6,561,390</u>	<u>9,646,591</u>
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 3,822,187</u>	<u>3,626,028</u>

STATE OF LOUISIANA, PARISH OF LAFAYETTE

AFFIDAVIT

Mark Garber, Sheriff of Lafayette Parish

BEFORE ME, the undersigned authority, personally came and appeared, Mark Garber, the Sheriff of Lafayette Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$1,198,395 is the amount of cash on hand in the tax collector account on June 30, 2022;

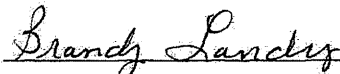
He further deposed and said:

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

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

  
Sheriff of Lafayette Parish

SWORN to and subscribed before me, Notary, this 14<sup>th</sup> day of October 2022, in my office in Lafayette, Louisiana.

 (Signature)

Brandy Landry (Print), # 87359

Notary Public

Upm Death (Commission)

**INTERNAL CONTROL, COMPLIANCE, AND OTHER INFORMATION**

# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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C. Burton Kolder, CPA\*  
Of Counsel

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

\* A Professional Accounting Corporation

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

The Honorable Mark Garber  
Lafayette Parish Sheriff  
Lafayette, Louisiana

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

### Report on Internal Control Over Financial Reporting

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

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

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

## **Report on Compliance and Other Matters**

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

## **Purpose of this Report**

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

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
December 22, 2022

# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

The Honorable Mark Garber  
Lafayette Parish Sheriff  
Lafayette, Louisiana

### Report on Compliance for the Major Federal Program

#### Opinion on the Major Federal Program

We have audited the Lafayette Parish Sheriff (the Sheriff) 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 Sheriff's major federal program for the year ended June 30, 2022. The Sheriff's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Sheriff 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 Sheriff'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 Sheriff's federal programs.

## **Auditor's 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 Sheriff'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 Sheriff'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. We 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 Sheriff's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances. We obtain an understanding of the Sheriff'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 Sheriff'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.

## **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.

***Kolder, Slaven & Company, LLC***

Certified Public Accountants

Lafayette, Louisiana  
December 22, 2022

## LAFAYETTE PARISH SHERIFF

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022

Federal Grantor / Pass-Through Grantor / Program Name	Pass-through Identifying Number	Assistance Listing	Federal Expenditures	Amounts Provided to Subrecipients
<b>Direct Programs:</b>				
U.S. Department of Justice -				
Justice and Mental Health Collaboration Program	2018-MO-BX-0027	16.745	\$ 218,635	\$ -
Edward Byrne Memorial Justice Assistance Grant	2019-DJ-BX-0471	16.738	14,129	7,720
Edward Byrne Memorial Justice Assistance Grant	2020-DJ-BX-0655	16.738	5,163	2,705
Gulf States Regional Law Enforcement Initiative	2020 RZ-BX-0014	16.843	70,866	-
COPS Hiring Grant	2020UMWX0370	16.710	176,194	-
Equitable Sharing	N/A	16.922	125,272	-
Total U.S. Department of Justice			<u>610,259</u>	<u>10,425</u>
Total Direct Programs			<u>610,259</u>	<u>10,425</u>
<b>Pass-through Programs:</b>				
U.S. Department of Justice -				
Passed through Louisiana Commission on Law Enforcement -				
Crime Victim Assistance - Victim Assistance Program	2019-VA-02-01-03-04-5748	16.575	48,688	-
Law Enforcement Policy Development	2021-WF-01-6565	16.588	12,387	-
Violence Against Women Formula Grants -				
STOP Violence Against Women	2020-WF-01-5787	16.588	16,595	-
Targeting Illegal Substances	2019-DJ-01-6121	16.738	20,995	-
			<u>98,665</u>	<u>-</u>
Passed through Bossier Parish Sheriff's Office -				
Crime Victim Assistance - Victim Assistance Program	N/A	16.575	832,288	-
Department of Homeland Security				
Passed through Louisiana Governor's Office of Homeland Security and Emergency Preparedness				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
	N/A	97.036	61,244	-
COVID-19 - Disaster Grants - Public Assistance	PA-06-LA-4484-PW-00141	97.036	100,448	-
COVID-19 - Disaster Grants - Public Assistance	PA-06-LA-4484-PW-00191	97.036	25,862	-
			<u>187,554</u>	<u>-</u>
Department of Homeland Security -				
Passed through Louisiana Sheriff's Association -				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
	N/A	97.036	97,943	-
Total pass-through programs			<u>1,404,004</u>	<u>-</u>
TOTAL FEDERAL AWARDS			<u>\$ 1,826,709</u>	<u>\$ 10,425</u>

LAFAYETE PARISH SHERIFF  
Lafayette, Louisiana

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022

(1) General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Lafayette Parish Sheriff (Sheriff) under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the Sheriff, it is not intended to and does not present the financial position and changes in net assets of the Sheriff.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Sheriff's basic financial statements for the year ended June 30, 2022. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

The Sheriff has elected to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.

(4) Relationship to the Financial Statements

During the year ended June 30, 2021, the Sheriff incurred eligible expenditures for FEMA disaster reimbursements in the amount of \$133,291 for Hurricane Laura and Hurricane Delta, however, the project worksheets (PW) had not yet been approved. Therefore, the FEMA disaster reimbursements and eligible expenditures that were incurred were required to be reported in the financial statements but not in the Schedule of Expenditures of Federal Awards in those years. The PW for these projects were approved during the year ended June 30, 2022 and are included in the Schedule of Expenditures of Federal Awards.

LAFAYETE PARISH SHERIFF  
Lafayette, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022

Part I. Summary of Auditor's Results:

1. The auditor's report expresses an unmodified opinion on whether the financial statements of the Sheriff were prepared in accordance with GAAP.
2. No material weakness or significant deficiencies were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the Sheriff, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses or significant deficiencies in internal control over the major federal program were disclosed during the audit.
5. The auditor's report on compliance for the major federal award program for the Sheriff expresses an unmodified opinion on the major federal program.
6. There are no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The following program is considered to be a major program: Crime Victim' Assistance (16.575).
8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
9. The auditee qualified as a low-risk auditee.

Part II. Findings which are required to be reported in accordance with generally accepted Government Auditing Standards:

Compliance Findings –

There were no compliance findings reported for the year ended June 30, 2022.

Internal Control Findings –

There were no internal control findings reported for the year ended June 30, 2022.

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in 2 CFR section 200 of the Uniform Guidance:

Compliance Findings –

There were no compliance findings reported for the year ended June 30, 2022.

Internal Control Findings –

There were no internal control findings reported for the year ended June 30, 2022.

LAFAYETE PARISH SHERIFF  
Lafayette, Louisiana

Schedule of Prior Year Audit Findings  
For the Year Ended June 30, 2022

Prior Year Findings

A. Internal Control Findings –

There are no findings to report under this section.

B. Compliance Findings –

There are no findings to report under this section.

**LAFAYETTE PARISH SHERIFF**

Lafayette, Louisiana

**Agreed-Upon Procedures Report**

Year Ended June 30, 2022

# KOLDER, SLAVEN & COMPANY, LLC

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

Lafayette Parish Sheriff  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. Lafayette Parish Sheriff (The Sheriff) management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

### ***Written Policies and Procedures***

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

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

### ***Board or Finance Committee***

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

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



### ***Bank Reconciliations***

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

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

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

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

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

8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. We randomly selected 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and we observed that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - b) At least two employees are involved in processing and approving payments to vendors.
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
  - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under #8 above, we obtained the Sheriff's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and we obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, we obtained supporting documentation for each transaction and:
  - a) We observed whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
  - b) We observed that the disbursement documentation includes evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

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

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

12. Using the listing prepared by management, we randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, we randomly selected one monthly bank statement), we obtained supporting documentation, and:
  - a) We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
  - b) We observed that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, we observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

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

#### ***Contracts***

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15. We obtained from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* We obtained management's representation that the listing is complete. We randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
  - a) We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - b) We observed that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

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

### ***Payroll and Personnel***

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

### ***Ethics***

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

### ***Debt Service***

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

### ***Fraud Notice***

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23. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing was complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the Sheriff reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the Sheriff is domiciled.
24. Observed that the Sheriff has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

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

### ***Sexual Harassment***

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26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained sexual harassment training documentation from management, and observed the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. We observed the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

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

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

**Exceptions:**

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

**Written Policies and Procedures**

1. The Sheriff does not have adequate written policies and procedures regarding information technology disaster recovery/business continuity.

***Management's response:***

The Sheriff will update the written policies and procedures to include information technology disaster recovery/business continuity.

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

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

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

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
December 22, 2022