

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2019
With Supplemental Information Schedules

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Annual Financial Statements
As of and for the Year Ended June 30, 2019
With Supplemental Information Schedules

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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Auditor's Report

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, major funds and fiduciary fund of the Claiborne Parish Sheriff, a component unit of the Claiborne Parish Police Jury, as of June 30, 2019, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Claiborne Parish Sheriff's preparation and fair presentation of the financial statements 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 Claiborne Parish Sheriff's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government activities, major fund information and fiduciary fund information of the Claiborne Parish Sheriff as of June 30, 2019, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Independent Auditor's Report,
June 30, 2019

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedules and notes to required supplementary information, the Schedule of funding progress for the Employee Healthcare Plan, the Schedule of Employer's share of the Net Pension Liability, and the Schedule of Employer Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I 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 managements's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Claiborne Parish Sheriff's office basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head on page 51 and the Sheriff's sworn affidavit presented on page 52 are presented for the purpose of additional analysis and are not a required part of the financial statements.

These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 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 my opinion, the schedule of compensation, benefits and other payments and the Sheriff's sworn affidavit are fairly stated, in all material respects, in relation to the basic financial statements.

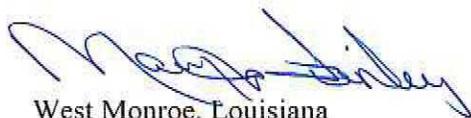
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated August 30, 2019, on my consideration of the Claiborne Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Claiborne Parish Sheriff's internal control over financial reporting and compliance.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Independent Auditor's Report,
June 30, 2019

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated August 30, 2019, on the results of my statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



West Monroe, Louisiana
August 30, 2019

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Management's Discussion and Analysis
June 30, 2019

As management of the Claiborne Parish Sheriff, I offer readers of the Claiborne Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Claiborne Parish Sheriff for the fiscal year ended June 30, 2019. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Claiborne Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Claiborne Parish Sheriff's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in Net Position may serve as a useful indicator of whether the financial position of the Claiborne Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's Net Position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Claiborne Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Claiborne Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Claiborne Parish Sheriff adopts an annual appropriated budget for the general fund and the special revenue funds. A budgetary comparison statement is provided for the major funds to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Claiborne Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Claiborne Parish Sheriff's performance.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, liabilities of the Claiborne Parish Sheriff exceeded assets by \$4,017,518.

An additional portion of the Claiborne Parish Sheriff's net position represents capital assets, less any related debt used to acquire those assets that is still outstanding. The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the Claiborne Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET POSITION

ASSETS	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$601,113	\$635,791
Receivables	494,940	325,817
Due from other funds	2,902	2,847
Capital assets (net of accumulated depreciation)	<u>3,449,696</u>	<u>3,623,769</u>
TOTAL ASSETS	4,548,651	4,588,224
DEFERRED OUTFLOWS OF RESOURCES		
Pension and OPEB related	<u>1,092,131</u>	<u>660,320</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$5,640,782</u>	<u>\$5,248,544</u>
LIABILITIES		
Accounts payable	\$103,556	\$145,429
Payroll deductions payable	5,252	6,096
Salaries payable	94,775	95,403
Bank Loan payable	400,000	
Net OPEB obligation	4,522,115	4,126,453
Net pension obligation	1,555,100	1,807,803
Long-term liabilities:		
Due within one year	276,000	220,032
Due in more than one year	<u>1,909,001</u>	<u>2,235,000</u>
TOTAL LIABILITIES	<u>8,865,799</u>	<u>8,636,216</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	<u>792,501</u>	<u>639,295</u>
NET POSITION		
Invested in capital assets, net of related debt	1,264,696	1,168,737
Unrestricted	<u>(5,282,214)</u>	<u>(5,195,704)</u>
TOTAL NET POSITION	<u>(4,017,518)</u>	<u>(4,026,967)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$5,640,782</u>	<u>\$5,248,544</u>

STATEMENT OF ACTIVITIES

	<u>2019</u>	<u>2018</u>
Public Safety:		
Personal services	\$4,018,898	\$4,101,692
Operating services	1,418,150	823,886
Materials and supplies	836,303	1,273,127
Travel	26,416	29,419
Debt service - interest	40,989	42,545
Depreciation expense	<u>308,825</u>	<u>335,727</u>
Total Program Expenses	<u>6,649,581</u>	<u>6,606,396</u>
Program revenues:		
Civil and criminal fees	237,159	224,920
Commissions on licenses and taxes	42,292	40,659
Court attendance	3,090	1,802
Feeding and keeping prisoners	3,629,918	3,202,519
Other	<u>2,100</u>	<u>1,202</u>
Total program revenues	<u>3,914,559</u>	<u>3,471,102</u>
Net Program Expenses	<u>(2,735,022)</u>	<u>(3,135,294)</u>
General revenues:		

Taxes - Ad valorem	\$1,437,485	\$1,482,198
Grants and contributions not restricted to specific programs:		
Federal sources	24,211	14,035
State sources	209,849	211,151
Local sources	92,634	85,000
Use of money and property	781,562	608,598
Miscellaneous	166,262	214,512
Special item:		
Gain (loss) on disposal of assets	<u>23,504</u>	<u>13,870</u>
Change in Net Position	485	(505,930)
NET POSITION		
Beginning of year	<u>(4,018,003)</u>	<u>(3,521,037)</u>
End of year	<u>(4,017,518)</u>	<u>(4,026,967)</u>

Financial Analysis of the Government's Funds

As noted earlier, the Claiborne Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2019, combined governmental fund balances of \$895,372 showed an increase of \$177,845 over June 30, 2018. The General Fund's portion of the unreserved, undesignated fund balance of \$150,893 shows a decrease (of approximately \$56,256) from the prior year amount. The Detention Center portion of the unreserved, undesignated fund balance of \$615,722 shows an increase (of approximately \$262,082) from the prior year amount.

General Fund and Major Fund Budgetary Highlights

Differences between revenues of the original budget and the final budget for the General Fund were due primarily to a decrease in ad valorem taxes, federal grants, local funds, and feeding and keeping prisoners and increases in supplemental pay, use of money and property and proceeds from disposal of assets. Budgeted expenditures increased for personal services, operating services, materials and supplies, capital outlay and debt service. In the Detention Center, the original budgeted revenues differed from the final budgeted revenues due to an increase in revenues for feeding and keeping of prisoners and use of money and property. Anticipated expenditures differed due to an increase in operating services, materials and supplies, travel and other charges and capital outlay and decreases in personal services and benefits.

Capital Asset and Debt Administration

Capital assets. The Claiborne Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2019, amounts to \$3,449,696 (net of accumulated depreciation). This investment includes land, buildings, furniture, and equipment. The increase in capital assets for the year was \$146,876. There were decreases of \$65,873 for the year.

Long-term debt. At the end of the fiscal year, Claiborne Parish Sheriff had total debt outstanding of \$8,262,216. This amount is made up of revenue bonds of \$2,185,001. Also included is the Claiborne Parish Sheriff contributes to a single-employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff’s group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2019 is \$4,522,115. The liability associated with the Net Pension Obligation is \$1,555,100 at June 30, 2019. During the current year \$265,000 was paid on the revenue bonds, and \$5,031 was paid on the lease payable(which paid out in current year), in accordance with the debt agreements.

Requests for Information

This financial report is designed to provide a general overview of the Claiborne Parish Sheriff’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Claiborne Parish Sheriff, 613 East Main Street, Homer LA 71040.

August 30, 2019

BASIC FINANCIAL STATEMENTS

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

STATEMENT OF NET POSITION
June 30, 2019

ASSETS

Cash and cash equivalents	\$601,113
Receivables	494,940
Due from other funds	2,902
Capital assets (net of accumulated depreciation)	<u>3,449,696</u>
TOTAL ASSETS	<u>4,548,651</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension and OPEB related	<u>1,092,131</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OR RESOURCES	<u>\$5,640,782</u>

LIABILITIES

Accounts payable	\$103,556
Payroll deductions payable	5,252
Salaries payable	94,775
Bank Loan payable	400,000
Net OPEB obligation	4,522,115
Net pension liability	1,555,100
Long-term liabilities:	
Due within one year	276,000
Due in more than one year	<u>1,909,001</u>
TOTAL LIABILITIES	<u>8,865,799</u>

DEFERRED INFLOWS OR RESOURCES

Pension and OPEB related	792,501
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NET POSITION

Invested in capital assets, net of related debt	1,264,696
Unrestricted	<u>(5,282,214)</u>
TOTAL NET POSITION	<u>(4,017,518)</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$5,640,782</u>
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The accompanying notes are an integral part of this statement.

Statement B

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2019

Public Safety:	
Personal services	\$4,018,898
Operating services	1,418,150
Materials and supplies	836,303
Travel	26,416
Debt service	40,989
Depreciation expense	308,825
Total Program Expenses	<u>6,649,581</u>
Program revenues:	
Civil and criminal fees	237,159
Commissions on licenses and taxes	42,292
Court attendance	3,090
Feeding and keeping prisoners	3,629,918
Other	2,100
Total program revenues	<u>3,914,559</u>
Net Program Expenses	<u>(2,735,022)</u>
General revenues:	
Taxes - Ad valorem	1,437,485
Grants and contributions not restricted to specific programs:	
Federal sources	24,211
State sources	209,849
Local sources	92,634
Use of money and property	781,562
Miscellaneous	166,262
Special items -	
Proceeds from disposal of assets	<u>23,504</u>
Change in Net Position	485
NET POSITION	
Beginning of year	<u>(4,018,003)</u>
End of year	<u>(\$4,017,518)</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2019

MAJOR FUNDS.....			
	GENERAL FUND	DETENTION CENTER	DEBT SERVICE	TOTAL
ASSETS				
Cash and cash equivalents	\$323,853	\$148,503	\$128,757	\$601,113
Receivables	30,616	464,324		494,940
Due from other funds	2,902	150,000		152,902
TOTAL ASSETS	\$357,371	\$762,827	\$128,757	\$1,248,955
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$3,190	\$100,366		\$103,556
Payroll withholding payable	4,709	543		5,252
Salaries payable	48,579	46,196		94,775
Due to other funds	150,000			150,000
Total Liabilities	206,478	147,105	NONE	353,583
Fund Equity - Fund Balance:				
Restricted		615,722		615,722
Assigned			\$128,757	128,757
Unassigned	150,893			150,893
Total Fund Equity	150,893	615,722	128,757	895,372
TOTAL LIABILITIES AND FUND EQUITY	\$357,371	\$762,827	\$128,757	\$1,248,955

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position

For the Year Ended June 30, 2019

Total Fund Balances at June 30, 2019- Governmental Funds (Statement C)		<u>\$895,372</u>
Deferred outflows - pension and OPEB related		1,092,131
Cost of capital assets at June 30, 2019	\$7,814,698	
Less: Accumulated depreciation as of June 30, 2019	<u>(4,365,002)</u>	3,449,696
Short-term bank note payable		(400,000)
Long-term liabilities at June 30, 2019:		
Bonds payable	2,185,001	
Net pension liability	1,555,100	
Net OPEB obligation	<u>4,522,115</u>	<u>(8,262,216)</u>
Deferred inflows of resources - Pension related		(792,501)
Net Position at June 30, 2019 (Statement A)		<u><u>(\$4,017,518)</u></u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended June 30, 2019

MAJOR FUNDS.....			OTHER GOVERNMENTAL FUND	TOTAL
	GENERAL FUND	DETENTION CENTER	DEBT SERVICE	INMATE COMMISSARY	
REVENUES					
Taxes - ad valorem	\$1,437,485				\$1,437,485
Intergovernmental revenues:					
Federal grants	24,211				24,211
State grants:					
State revenue sharing (net)	86,640				86,640
State supplemental pay	104,782	\$6,000			110,782
Other	12,427				12,427
Local	92,634				92,634
Fees, charges, and commissions for services:					
Commissions on licenses and taxes	42,292				42,292
Civil and criminal fees	237,159				237,159
Court attendance	3,090				3,090
Feeding and keeping of prisoners	105,030	3,524,888			3,629,918
Other	2,100				2,100
Use of money and property	59,918	721,642		\$2	781,562
Other	700				700
Total revenues	<u>2,208,468</u>	<u>4,252,530</u>	NONE	<u>2</u>	<u>6,461,000</u>
EXPENDITURES					
Public safety:					
Current:					
Personal services and related benefits	2,150,931	1,829,087			3,980,018
Operating services	340,255	1,047,285		30,610	1,418,150
Materials and supplies	171,916	664,387			836,303
Travel and other charges	23,969	2,447			26,416
Capital outlay	6,398	140,478			146,876
Debt service	306,883		\$304,137		611,020
Total expenditures	<u>3,000,352</u>	<u>3,683,684</u>	<u>304,137</u>	<u>30,610</u>	<u>7,018,783</u>

(Continued)

Statement D

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance

MAJOR FUNDS.....			OTHER GOVERNMENTAL FUND INMATE COMMISSARY	TOTAL
	GENERAL FUND	DETENTION CENTER	DEBT SERVICE		
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(\$791,884)	\$568,846	(\$304,137)	(\$30,608)	(\$557,783)
OTHER FINANCING SOURCES (Use):					
Proceeds from disposal of assets	35,628				35,628
Proceeds from loans	700,000				700,000
Transfers in			306,764		306,764
Transfers out		(306,764)			(306,764)
Total Other Financing Sources (use)	735,628	(306,764)	306,764	NONE	735,628
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	(56,256)	262,082	2,627	(30,608)	177,845
FUND BALANCE AT BEGINNING OF YEAR	<u>207,149</u>	<u>353,640</u>	<u>126,130</u>	<u>30,608</u>	<u>717,527</u>
FUND BALANCE AT THE END OF YEAR	<u><u>\$150,893</u></u>	<u><u>\$615,722</u></u>	<u><u>\$128,757</u></u>	<u><u>NONE</u></u>	<u><u>\$895,372</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2019

Total net change in fund balances - governmental funds (Statement D)	\$177,845
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the period.	(161,949)
Governmental funds do not report gain or loss on disposition of assets. In the Statement of Activities, gain on disposition of assets increased when the asset is disposed.	(12,124)
Proceeds from short term debt is a revenue in the governmental fund, but if not repaid it is shown as a short bank note payable in the State of Net Position. (\$700,000 borrowed, \$300,000 repaid, remaining \$400,000 due at year end.) Repayment of short term debt is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statement of Net Position.	(400,000)
Repayment of long term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	270,031
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	(78,434)
Non-employer contributions to cost-sharing pension plan	165,562
Pension expense	<u>39,554</u>
Change in Net Position of governmental activities (Statement B)	<u><u>\$485</u></u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Statement of Fiduciary Net Assets - Agency Funds

June 30, 2019

	<u>CRIMINAL FUND</u>	<u>CIVIL FUND</u>	<u>INMATE FUNDS</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	<u>\$61,400</u>	<u>\$14,791</u>	<u>\$76,905</u>	<u>\$153,096</u>
LIABILITIES				
Unsettled deposits due to:				
Other funds	\$1,498	\$1,404		\$2,902
Others	<u>59,902</u>	<u>13,387</u>	<u>\$76,905</u>	<u>150,194</u>
Total Liabilities	<u>\$61,400</u>	<u>\$14,791</u>	<u>\$76,905</u>	<u>\$153,096</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

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

The accompanying financial statements of the Claiborne Parish Sheriff have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the building in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the Claiborne Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Claiborne Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Notes to the Financial Statements (Continued)

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net Position is reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities 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 and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

Allocation of Indirect Expenses - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Notes to the Financial Statements (Continued)

to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Types

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

Special Revenue Fund - The Special Revenue Funds are used to account for the proceeds of specific revenue sources such as grants and state and parish funds for maintaining state and parish prisoners. Those revenues are restricted to expenditures for specified purposes.

Fiduciary Fund Type - Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

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

1. Accrual:

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

changes in fund balances 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 differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds and the fiduciary type agency 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 funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

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

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2019, the sheriff has cash and equivalents (book balances) totaling \$754,209 as follows:

Demand deposits	\$753,709
Petty cash	<u>500</u>
Total	<u>\$754,209</u>

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Sheriff’s name. The Sheriff does not have a policy concerning custodial risk.

Cash and cash equivalents (bank balances) at June 30, 2019, are secured as follows:

Bank balances	<u>\$1,208,743</u>
Federal deposit insurance	\$500,043
Pledged securities (uncollateralized)	<u>1,096,202</u>
Total	<u>\$1,596,245</u>

F. 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 \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, 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>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

G. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2019.

H. VACATION AND SICK LEAVE

Employees earn 1 week (7 calendar days) of vacation leave after one year of employment and 2 weeks (14 calendar days) of vacation leave after 2 years of employment. After the employee's fifth year of employment, an employee shall be entitled to 3 weeks (21 calendar days), and after ten years of employment, and employee is entitled to a 4 week (28 calendar days) of vacation leave. Vacation leave does not accumulate. Employees earn 10 days of sick leave each year. Sick leave not used at the end of the year cannot be carried over to the next year. Sick leave does not accumulate. There are no accumulated and vested vacation and sick leave benefits at June 30, 2019, which require accrual or disclosure to conform with generally accepted accounting principles.

I. PENSION PLANS

The Claiborne Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 4. 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 each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

J. OPEB PLAN

The Sheriff's defined benefit postemployment health care plan provides OPEB to eligible retired employees. The plan provides OPEB for permanent full-time employees of the Sheriff. The Sheriff's OPEB plan is a single employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or 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 Statement 75.

K. 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 borrowing 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 does not meet the definition of "restricted" or "net investment in capital assets."

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

The General Fund has an unassigned fund balance of \$150,893. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

L. 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

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

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.

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 transactions are reported as transfers. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

2. RECEIVABLES

The receivables of \$494,940 at June 30, 2019, are as follows:

<u>Class of receivables:</u>	<u>General Fund</u>	<u>Detention Center</u>	<u>Total</u>
Intergovernmental revenues -			
Federal grants	\$13,874		\$13,874
State grants	1,629		1,629
Fees, charges, and commissions for services:			
Feeding and keeping prisoners		\$387,423	387,423
Other commissions	2,170	76,901	79,071
Miscellaneous	12,943		12,943
Total	<u>\$30,616</u>	<u>\$464,324</u>	<u>\$494,940</u>

3. ON-BEHALF PAYMENTS

Certain employees of the Claiborne Parish Sheriff and Claiborne Parish Detention Center receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund (\$104,782) and the Detention Center Operating Fund (\$6,000). Revenues and expenditures under this arrangement totaled \$110,782.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

4. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 2019, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
General Fund - vehicles and equipment	\$1,450,793			\$1,450,793
Detention Center:				
Land and improvements	385,940			385,940
Buildings	5,442,912			5,442,912
Furniture and equipment	376,634	\$119,130	(\$10,145)	485,619
Vehicles	77,416	27,746	(55,728)	49,434
Sub-total Detention Center	<u>6,282,902</u>	<u>146,876</u>	<u>(65,873)</u>	<u>6,363,905</u>
Total assets	<u>\$7,733,695</u>	<u>\$146,876</u>	<u>(\$65,873)</u>	<u>\$7,814,698</u>
Less accumulated depreciation	<u>4,109,926</u>	<u>308,825</u>	<u>(53,749)</u>	<u>4,365,002</u>
Net capital assets	<u>\$3,623,769</u>	<u>(\$161,949)</u>	<u>(\$12,124)</u>	<u>\$3,449,696</u>

5. NOTE DISCLOSURES AND REQUIRED SUPPLEMENTARY INFORMATION FOR A COST-SHARING EMPLOYER

The Sheriff contributes to the Sheriffs' Pension and Relief Fund (Fund) which is 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 the sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. Membership in the Fund is required for all eligible sheriffs and deputies. The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the Fund, which can be obtained at www.la.state.la.us.

Summary of Significant Accounting Policies

The Sheriffs' Pension and Relief Fund prepares its employer schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employer's proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

The Sheriffs' Pension and Relief Fund's employer schedules were prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed.

Pension Amount Netting

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

Plan Description

The Fund was established for the purpose of providing retirement benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of Louisiana Sheriffs' Association and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Substantially all employees of the Claiborne Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (Fund), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Plan Benefits

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 3.33 percent of their final-average compensation for each year of credited service. The retirement benefit cannot exceed 100 per cent of their final-average salary. 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 a member whose first employment making him eligible for membership in the Fund 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 3.33 percent. The

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Notes to the Financial Statements (Continued)

retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

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

For a member whose first employment making him eligible for membership in the Fund 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 him eligible for membership in the Fund 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 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 members' 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 to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-two, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits:

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

Back Deferred Retirement Option Plan (Back-DROP)

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited 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.

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2018, the actual employer contribution rate was 12.25%.

In accordance with state statute, the Fund also 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.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2018 was 12.75% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

additional amount to finance any Unfunded Actuarial Accrued Liability. The Claiborne Parish Sheriff's contributions to the Fund for the years ended June 30, 2019, 2018, and 2017 were \$328,833, \$355,631, and \$383,248, respectively, equal to the required contributions for each year.

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

At June 30, 2018, the Sheriff reported a liability of \$1,555,100 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriffs' proportion of the net pension liability was based on a projection of the Sheriffs' long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs', actuarially determined. At June 30, 2018, the Sheriffs' proportion was .4055 percent, which was a decrease of .012 from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the Sheriff recognized pension expense of \$646,372. At June 30, 2018, 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		\$436,541
Changes in assumptions	\$459,709	
Net difference between projected and actual earnings on pension plan		92,318
Changes in employer's proportion of beginning NPL		257,402
Differences between employer and proportionate share of contributions	126	6,240
Sheriff contributions subsequent to the measurement date	328,833	
Total	\$788,668	\$792,501

\$328,833 reported as deferred outflows of resources related to pensions resulting from the Claiborne Parish Sheriffs' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

Year ended June 30:	
2019	\$11,239
2020	(57,917)
2021	(204,204)
2022	(59,078)
2023	(22,706)
Total	(\$332,666)

Actuarial assumptions. The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2018
Actuarial cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	7.25%, net of investment expense
Discount Rate	7.25%
Projected salary increases	5.5% (2.60% inflation, 2.90% merit)
Mortality rates	RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Table
Expected remaining service lives	7 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2009 through June 30, 2014. 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.

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Notes to the Financial Statements (Continued)

The discounted rate used to measure the total pension liability was 7.25%. 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.

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

Asset Class	Expected Rate of Return		Long-term Expected Portfolio Real Rate of Return
	Target Asset Allocation	Real Return Arithmetic Basis	
Equity Securities	62%	6.9%	4.3%
Fixed Income	23	3.2	0.7
Alternative Investments	15	4.5	0.7
Totals	100%		5.7
Inflation			2.5
Expected Arithmetic Nominal Return			8.2%

The long-term expected rate of return on pension plan investments was determined using a building block method.

Sensitivity of the Sheriffs' proportionate share of the net pension liability to changes in the discount rate. The following presents the net pension liability of the participating employers calculated using the discount rate of 7.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Sheriffs' proportionate share of the net pension liability	\$3,519,398	\$1,555,100	(\$98,615)

6. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description. The Claiborne Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Claiborne Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or 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 Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions-Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria-Defined Benefit*.

Benefits Provided - Medical/dental and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree and 50% for the surviving spouse. 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. Hired after January 1st, 2012, age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 50% of the original amount at age 70.

Employees covered by benefit terms - At June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	20
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	79
Total employees	<u>99</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$4,522,115 was measured as of June 30, 2019 and was determined by an actuarial valuation as of that date.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

Actuarial Assumptions and other inputs - The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	3.5%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Flat 5.5% annually

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index on the applicable measurement period.

The RP-2000 combined healthy without projection.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2019.

Changes in the Total OPEB Liability

Balance at June 30, 2018	\$4,126,453
Changes for the year:	
Service cost	38,894
Interest	145,107
Differences between expected and actual	318,636
Benefit payments and net transfers	(106,975)
Net Changes	<u>395,662</u>
Balance at June 30, 2019	<u>\$4,522,115</u>

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 (2.5%) or 1-percentage-point higher (4.5%) than the current discount rate:

	1.0% Decrease (2.5%)	Current Discount Rate (3.5%)	1.0% Increase (4.5%)
<u>Total OPEB liability</u>	<u>\$5,282,828</u>	<u>\$4,522,115</u>	<u>\$3,912,618</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 a discount rate that is 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current discount rate:

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
<u>Total OPEB liability</u>	<u>\$3,957,309</u>	<u>\$4,522,115</u>	<u>\$5,215,758</u>

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

For the year ended June 30, 2019, the Sheriff recognized OPEB expense of \$199,604. At June 30, 2019, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual expenditures	\$303,463	NONE

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

Year ended June 30:	
2020	(\$15,173)
2021	(15,173)
2022	(15,173)
2023	(15,173)
2024	(15,173)
Thereafter	(\$227,597)

7. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2019, are as follows:

	<u>Due To</u>	<u>Due From</u>
General Fund	\$150,000	\$2,902
Detention Center Fund		150,000
Agency Funds:		
Criminal Fund	1,498	
Civil Fund	1,404	
Total	<u>\$152,902</u>	<u>\$152,902</u>

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

8. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

	Tax Collector	Criminal Fund	Civil Fund	Inmate Fund	Total
Balance at June 30, 2018	NONE	\$33,923	\$10,413	\$98,671	\$143,007
Additions	\$11,063,971	696,016	811,494	639,062	13,210,543
Reductions	(11,063,971)	(670,037)	(808,520)	(660,828)	(13,203,356)
Balance at June 30, 2019	NONE	\$59,902	\$13,387	\$76,905	\$150,194

9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

On August 2, 2016, the sheriff issued \$2,950,000 in revenue refunding bonds with an interest rate ranging from 1.2 percent to 2.1 percent to retire \$1,622,327 of outstanding 2013 series bonds with a 3.00 percent interest rate. The 2016 series bonds were used to refund the 2009 series bond used for acquisition and construction of a detention center. The net proceeds were \$3,018,820 (after issuance costs of \$68,820). Principal is due in annual installments ranging from \$195,000 to \$301,000 and LPFA bond payments with annual installments of \$50,000 through March 1, 2026. Debt retirement payments are to be made from Detention Center Revenue Fund.

The following is a summary of long-term obligation transactions (revenue refunding bonds) for the year ended June 30, 2019:

Balance at July 1, 2018	\$2,450,001
Additions	NONE
Retirements	(265,000)
Balance at June 30, 2019	<u>\$2,185,001</u>

The annual requirements to amortize all general obligation bonds outstanding at June 30, 2019 are as follows:

Year	Principal	Interest	Principal	Interest	Total
2020	\$226,000	\$32,917	\$50,000	\$3,100	\$312,017
2021	237,000	29,753	50,000	2,750	319,503
2022	249,000	26,198	50,000	2,375	327,573
2023	261,000	21,965	50,000	1,950	334,915
2024	274,000	17,267	50,000	1,500	342,767
2025-2026	588,001	18,381	100,000	1,550	707,932
Total	<u>\$1,835,001</u>	<u>\$146,481</u>	<u>\$350,000</u>	<u>\$13,225</u>	<u>\$2,344,707</u>

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Notes to the Financial Statements (Continued)

Refunding bonds totaling \$1,835,001 at June 30, 2019, are secured by revenues derived from a cooperative endeavor agreement with the Louisiana Department of Public Safety and Corrections and the sheriff's office for the housing of state inmates. The agreement provides that the Department of Public Safety and Corrections will provide and maintain an inmate population of not less than forty percent (40%) of the 400 bed detention facility.

10. CAPITAL LEASE

The Claiborne Parish Sheriff entered into a lease program with Ford Motor Credit for the purchase of a vehicle. This vehicle was paid off during the current audit period.

11. BANK LOAN PAYABLE

On December 20, 2018, the sheriff borrowed \$300,000 from Gibsland State Bank for general operations. The loan agreement required a single payment of \$300,000 with interest of 6.25 per cent, which was paid on January 17, 2019. On June 7, 2019, the sheriff borrowed \$400,000, from Gibsland State Bank for general operations. The loan agreement required a single payment of \$400,000 with interest at 6.25 per cent, which was still outstanding at June 30, 2019.

12. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2019, the tax collector has cash and equivalents (book balances) totaling \$0.

13. AD VALOREM TAXES COLLECTED

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2019, by taxing body as follows:

Louisiana Forestry Service	\$26,464
Louisiana Tax Commission	18,870
Claiborne Parish Assessor	551,194
Claiborne Parish Police Jury	2,649,672
Claiborne Parish School Board	4,172,953
Claiborne Parish Sheriff	1,440,307
Evergreen Fire District	3,832
Haynesville Fire District #3	210,184
Homer Fire District #4	315,137
South Claiborne Fire District #5	183,118
Fire District #6	410,497

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

Recreation District	\$166,515
Village of Athens	11,450
Town of Junction City	2,373
Town of Homer	<u>121,423</u>
Total	<u>\$10,283,989</u>

14. TAX UNCOLLECTED AND UNSETTLED

The tax collector has not collected and disbursed the following taxes for the year ended June 30, 2019, by taxing body as follows:

Claiborne Parish Assessor	\$8,366
Claiborne Parish Police Jury	42,121
Claiborne Parish School Board	55,603
Claiborne Parish Sheriff	21,789
Haynesville Fire District #3	6
Homer Fire District #4	99
Claiborne Fire District #5	46
Fire District #6	21,154
Recreation District	2,146
Town of Homer	<u>308</u>
Total	<u>\$151,638</u>

The majority of uncollected taxes were an oil company that has filed bankruptcy. The sheriff is still attempting to collect these taxes.

15. OCCUPATIONAL LICENSES COLLECTED

At June 30, 2019, the tax collector has collected and disbursed the following:

	<u>Total</u> <u>Collection</u>	<u>Collection</u> <u>Cost</u>	<u>Final</u> <u>Distribution</u>
Claiborne Parish Police Jury	<u>\$93,910</u>	<u>\$14,087</u>	<u>\$79,824</u>

16. LITIGATION AND CLAIMS

At June 30, 2019, the Claiborne Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

**17. EXPENDITURES OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE JURY**

The Claiborne Parish Sheriff's office is located in the building owned by the police jury. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Claiborne Parish Police Jury.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes - Ad valorem	\$1,550,000	\$1,437,500	\$1,437,485	(\$15)
Intergovernmental revenues:				
Federal grants - federal revenue	31,500	15,211	24,211	9,000
State grants:				
State revenue sharing (net)	88,000	86,640	86,640	
State supplemental pay	90,000	112,781	104,782	(7,999)
Other state grants	19,000	18,881	12,427	(6,454)
Local	100,000	92,634	92,634	
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	42,000	42,650	42,292	(358)
Civil and criminal fees	241,800	241,138	237,159	(3,979)
Court attendance	4,500	3,090	3,090	
Feeding and keeping of prisoners	292,000	124,713	105,030	(19,683)
Other			2,100	2,100
Use of money and property	16,100	60,548	59,918	(630)
Other revenue	1,600	2,100	700	(1,400)
Total revenues	<u>2,476,500</u>	<u>2,237,886</u>	<u>2,208,468</u>	<u>(29,418)</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	2,162,425	2,179,606	2,150,931	28,675
Operating services	290,250	348,486	340,255	8,231
Materials and supplies	145,850	172,450	171,916	534
Travel and other charges	24,676	24,048	23,969	79
Capital outlay		6,398	6,398	
Debt service	5,145	306,884	306,883	1
Total expenditures	<u>2,628,346</u>	<u>3,037,872</u>	<u>3,000,352</u>	<u>37,520</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(151,846)</u>	<u>(799,986)</u>	<u>(791,884)</u>	<u>8,102</u>
OTHER FINANCING SOURCES				
Proceeds from disposal of assets	5,000	23,685	35,628	11,943
Proceeds from loans		700,000	700,000	
Total financing sources	<u>5,000</u>	<u>723,685</u>	<u>735,628</u>	<u>11,943</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(146,846)</u>	<u>(76,301)</u>	<u>(56,256)</u>	<u>20,045</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>269,906</u>	<u>207,149</u>	<u>207,149</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR	<u>\$123,060</u>	<u>\$130,848</u>	<u>\$150,893</u>	<u>\$20,045</u>

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

BUDGETARY COMPARISON SCHEDULE
DETENTION CENTER
For the Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
State grants - state supplemental pay	\$6,000	\$6,000	\$6,000	
Fees, charges, and commissions for services:				
Feeding and keeping of prisoners	3,266,000	3,390,000	3,524,888	\$134,888
Other				
Use of money and property - interest	558,525	683,575	721,642	38,067
Total revenues	<u>3,830,525</u>	<u>4,079,575</u>	<u>4,252,530</u>	<u>172,955</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	1,933,874	1,861,461	1,829,087	32,374
Operating services	644,065	672,883	1,047,285	(374,402)
Materials and supplies	760,200	1,053,208	664,387	388,821
Travel and other charges	800	2,466	2,447	19
Capital outlay	135,000	142,584	140,478	2,106
Total expenditures	<u>3,473,939</u>	<u>3,732,602</u>	<u>3,683,684</u>	<u>48,918</u>
EXCESS OF REVENUES OVER EXPENDITURES	356,586	346,973	568,846	124,037
OTHER FINANCING USE				
Transfer out	(307,000)	(306,765)	(306,764)	1
Total financing use	<u>(307,000)</u>	<u>(306,765)</u>	<u>(306,764)</u>	<u>1</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USE	49,586	40,208	262,082	221,874
FUND BALANCES AT BEGINNING OF YEAR	<u>390,301</u>	<u>248,939</u>	<u>353,640</u>	<u>104,701</u>
FUND BALANCES AT END OF YEAR	<u>\$439,887</u>	<u>\$289,147</u>	<u>\$615,722</u>	<u>\$326,575</u>

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Claiborne Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

Claiborne Parish Sheriff
 Schedule of Changes in Net OPEB Liability and Related Ratios
 FYE June 30, 2019

Schedule of Funding Progress

Total OPEB Liability	<u>2018</u>	<u>2019</u>
Service cost	\$37,066	\$38,894
Interest	142,505	145,107
Changes of benefits terms	NONE	NONE
Differences between expected and actual experience	13,765	318,636
Changes of assumptions	NONE	NONE
Benefit payments	<u>(101,397)</u>	<u>(106,975)</u>
Net change in total OPEB liability	91,939	395,662
Total OPEB liability - beginning	<u>4,034,514</u>	<u>4,126,453</u>
Total OPEB liability - ending	<u>\$4,126,453</u>	<u>\$4,522,115</u>
Covered employee payroll	\$2,904,534	\$2,683,883
Net OPEB liability as a percentage of covered-employee payroll	142.07%	165.07%
Notes to Schedule		
<i>Benefit Changes</i>	None	None
<i>Changes in Assumptions</i>	None	None
<i>Discount Rate</i>	3.50%	3.50%

Note:

Benefit Changes. There were no changes of benefit terms for the year ended June 30, 2019

Changes of Assumptions. There were no changes of assumptions for the year ended June 30, 2019.

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

Claiborne Parish Sheriff
Schedule of Employer's Share of Net Pension Liability
June 30, 2019

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2015	0.464097%	\$2,068,720	\$3,019,643	68.51%	86.61%
June 30, 2016	0.449629%	\$2,853,748	\$3,070,743	92.93%	82.09%
June 30, 2017	0.417480%	\$1,807,803	\$2,892,440	62.50%	88.49%
June 30, 2018	0.405539%	\$1,555,100	\$2,789,263	55.75%	90.41%

* Amounts presented were determine as of the measurement date (previous fiscal year end).

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

Claiborne Parish Sheriff
Schedule of Employer Contributions
June 30, 2019

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	\$430,299	\$430,299	\$0	\$3,019,643	14.25%
June 30, 2016	\$422,227	\$422,227	\$0	\$3,070,743	13.75%
June 30, 2017	\$383,248	\$383,248	\$0	\$2,892,440	13.25%
June 30, 2018	\$355,631	\$355,631	\$0	\$2,789,263	12.75%

* - Amounts presented were determined as of the end of the fiscal year.

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

STATE OF LOUISIANA

PARISH OF CLAIBORNE

**AFFIDAVIT
KEN BAILEY, SHERIFF OF CLAIBORNE PARISH**

BEFORE ME, the undersigned authority, personally came and appeared, KEN BAILEY, SHERIFF OF CLAIBORNE PARISH, State of Louisiana, who after being duly sworn, deposed and said:

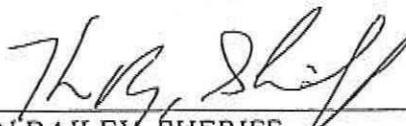
The following information is true and correct:

\$0, is the amount of cash on hand in the tax collector account on June, 30, 2019.

He further deposed and said:

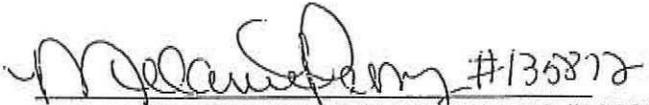
All itemized statements of the amount of taxes collected for the tax year, 2018, by taxing authority, are true and correct.

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.



KEN BAILEY, SHERIFF
SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 30th day of August, 2019, in my office in Homer, Louisiana.



MELANIE PERRY, NOTARY PUBLIC #135872
CLAIBORNE PARISH, LOUISIANA

CLAIBORNE PARISH SHERIFF
Homer, LouisianaSchedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2019

KENNETH BAILEY, SHERIFF

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$145,761
Expense Allowance	14,576
Benefits-insurance	11,138
Benefits-retirement	19,641
Benefits-other	2,598
Registration fees	50
Housing and lodging	2,179
Membership dues-Sheriffs Association	12,147

OTHER SUPPLEMENTARY INFORMATION

PART III

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2019

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

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

CRIMINAL FUND

The Criminal Fund is a depository for fines, forfeitures, and costs in criminal cases. Payments are made from the fund to the Sheriff's General Fund, police jury, district attorney, clerk of court, and other recipients in accordance with applicable laws.

SHERIFF'S CIVIL FUND

The Sheriff's Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments. Payment of these collections to recipients are made in accordance with applicable laws.

INMATE FUND

The Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 2019

	TAX COLLECTOR FUND	CRIMINAL FUND	CIVIL FUND	INMATE FUND	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT BEGINNING OF YEAR	NONE	\$33,923	\$10,413	\$98,671	\$143,007
ADDITIONS					
Deposits - sheriff's sales, etc.			691,326		691,326
Fines, forfeitures, bonds, etc.		696,016			696,016
Ad valorem taxes	\$10,581,178				10,581,178
State Revenue Sharing	313,102				313,102
Parish licenses	93,910				93,910
Interest on:					
NOW accounts	812				812
Delinquent taxes	13,549				13,549
Garnishments			81,711		81,711
Tax notices, etc.	34,729		38,457		73,186
Inmate deposits				639,062	639,062
Other deposits	26,691				26,691
Total additions	11,063,971	696,016	811,494	639,062	13,210,543
Total	11,063,971	729,939	821,907	737,733	13,353,550
REDUCTIONS					
Deposits settled to:					
Claiborne Parish:					
Sheriff's General Fund	1,577,845	123,512	52,020		1,753,377
Assessor	574,643				574,643
Clerk of Court	4,410	55,235	574,280		633,925
Police jury	2,830,320	10,214			2,840,534
School board	4,279,600				4,279,600
District attorney		73,581			73,581
Fire Districts	1,124,115				1,124,115
Recreation District	166,937				166,937
Municipalities	135,605				135,605
Indigent Defender Board		98,175			98,175
Louisiana Supreme Court		7,213			7,213
Judicial Expense fund		26,391			26,391
Salary-judges secretary		58,131			58,131

(Continued)

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS
Combining Schedule of Changes in Balances
Due to Taxing Bodies and Others, 2019

	TAX COLLECTOR FUND	CRIMINAL FUND	CIVIL FUND	INMATE FUND	TOTAL
REDUCTIONS (CONTD.)					
Deposits settled to (contd.):					
North Louisiana Crime Lab		\$71,920			\$71,920
Commission on Law Enforcement		6,784			6,784
LA Tax Commission	\$18,871				18,871
Department of Public Safety		1,350			1,350
Department of Wildlife & Fisheries		200			200
Louisiana Forestry Commission	26,489				26,489
LA Rehab. Services THSCITF		9,090			9,090
Juvenile Maint. Fund		20,300			20,300
Second Judicial Criminal Court		89,746			89,746
Pension funds	302,887				302,887
Refunds	6,397	16,250			22,647
Litigants			\$178,558		178,558
Other settlements	15,852	1,945	3,662	\$660,828	682,287
Total reductions	<u>11,063,971</u>	<u>670,037</u>	<u>808,520</u>	<u>660,828</u>	<u>13,203,356</u>
UNSETTLED BALANCES					
DUE TO TAXING BODIES					
AND OTHERS AT END OF YEAR					
	<u>NONE</u>	<u>\$59,902</u>	<u>\$13,387</u>	<u>\$76,905</u>	<u>\$150,194</u>

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent Auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Member:
American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL ACCOUNTING CORPORATION
116 Professional Drive - West Monroe, LA 71291
Phone (318) 329-8880 - Fax (318) 329-8883

Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Auditors 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*

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major funds and the fiduciary fund of the Claiborne Parish Sheriff, a component unit of the Claiborne Parish Police Jury, as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the Claiborne Parish Sheriff's basic financial statements, and have issued my report thereon dated August 30, 2019.

Internal Control Over Financial Reporting

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

A deficiency in internal control exist 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 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.

My 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, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

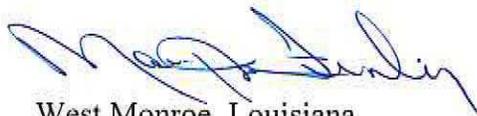
CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2019

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Claiborne Parish Sheriff's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Claiborne Parish Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana
August 30, 2019

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Schedule of Findings and Responses
For the Year Ended June 30, 2019

A. SUMMARY OF AUDIT RESULTS

1. The Auditor's report expresses an unmodified opinion on the general purpose financial statements of the Claiborne Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Claiborne Parish Sheriff was disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2019

There were no audit findings reported in the audit for the year ended June 30, 2018.

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Independent Accountant's Report
on Applying Agreed-Upon Procedures

Claiborne Parish Sheriff
613 East Main Street
Homer, LA 71291

To the Claiborne Parish Sheriff's Office

I have performed the procedures enumerated below, which were agreed to by the management of the Claiborne Parish Sheriff's Office and the Louisiana Legislative Auditor, State of Louisiana, on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2018 through June 30, 2019. Management of Claiborne Parish Sheriff's Office is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

AGREED-UPON PROCEDURES

WRITTEN POLICIES AND PROCEDURES

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operation):
 - 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, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- 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, 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) requirement that all employees, including elected officials, annually attest through signature verification that they have read 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. Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification personnel, processes, and tools needed to recover operations after a critical event.

The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period. The Disaster Recovery/Business Continuity policy and procedures was added as required.

BOARD (OR FINANCE COMMITTEE, IF APPLICABLE)

- 2. The Claiborne Parish Sheriff's office does not have a board or a finance committee therefore this procedure is not applicable.

BANK RECONCILIATIONS

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
 - A) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - B) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation(e.g., initialed and dated, electronically logged);
 - 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.

The agency provided me with a certified list of all bank accounts. January, 2019 was randomly selected to be tested. A random sample of 5 bank accounts were selected to test the following:

For the 5 bank accounts selected above, it was determined that the bank reconciliations were dated to show evidence that they were reconciled within 2 months of the closing date of the statements. It was also determined that the all 5 bank reconciliations were performed by the Chief Accounting Deputy and that the reconciliations were reviewed by the Sheriff.

For the 5 bank accounts selected above, 2 of the 5 accounts had no outstanding reconciling items over 12 months. Three accounts had items over 12 months.

COLLECTIONS

4. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
5. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
6. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
7. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES/PAYMENTS, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)

- 8. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
- 9. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
- 10. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

CREDIT CARDS/DEBIT CARDS/FUEL CARDS/P-CARDS

- 11. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
- 12. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
- 13. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

TRAVEL AND EXPENSE REIMBURSEMENT

- 14. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

CONTRACTS

- 15. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

PAYROLL AND PERSONNEL

- 16. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
- 17. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

18. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
19. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

ETHICS (EXCLUDING NONPROFITS)

20. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain ethics compliance documentation from management and:
 - A) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - B) Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity’s ethics policy during the fiscal period.

Agency provided support for ethics training for the five randomly selected employees above. Agency had written documentation to show that the employees have read the agency policy concerning the ethics policy.

DEBT SERVICE

21. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
22. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

OTHER

23. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
24. The Claiborne Parish Sheriff had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is 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.

A handwritten signature in blue ink, appearing to read "Mary Jo Finley".

Mary Jo Finley, CPA
August 30, 2019

KEN BAILEY

CLAIBORNE PARISH SHERIFF



613 East Main Street • Homer, Louisiana 71040 • Office: 318-927-2011 • Fax: 318-927-9819

August 30, 2019

Mary Jo Finley, CPA
116 Professional Drive
West Monroe, LA 71291

The following is the Claiborne Parish Sheriff's Office response to the report of exceptions found during your testing performed in accordance with the AUP:

3. We will make a great effort to clear up all outstanding checks over 12 months. We have been researching the fiduciary funds to ensure payments are made to the proper individual.

A handwritten signature in blue ink, appearing to read "Ken Bailey".

Ken Bailey, Sheriff