

AVOYELLES PARISH POLICE JURY

Marksville, Louisiana

Financial Report

Year Ended December 31, 2023

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-4
 BASIC FINANCIAL STATEMENTS	
 GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	7
Statement of activities	8
 FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental funds	10-11
Reconciliation of the governmental funds balance sheet to the statement of net position	12
Statement of revenues, expenditures, and changes in fund balances - governmental funds	13-14
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	15
Statement of fiduciary net position	16
Statement of changes in fiduciary net position	17
 Notes to basic financial statements	 18-42
 REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedules:	
General Fund	44
Road and Bridge Fund	45
Solid Waste Fund	46
Drainage Fund	47
Health Unit Fund	48
Library Fund	49
Road District No.2 Fund	50
Notes to budgetary comparison schedules	51
Schedule of employer's share of net pension liability/asset	52
Schedule of employer contributions	53
Notes to retirement system schedules	54
 OTHER FINANCIAL INFORMATION	
Nonmajor Governmental Funds -	
Combining balance sheet	56
Combining statement of revenues, expenditures, and changes in fund balances	57

(continued)

TABLE OF CONTENTS (Continued)

	Page
Nonmajor special revenue funds -	
Combining balance sheet	59-60
Combining statement of revenues, expenditures, and changes in fund balances	61-62
Nonmajor capital projects funds -	
Combining balance sheet	64-65
Combining statement of revenues, expenditures, and changes in fund balances	66-67
LCDBG Program:	
Balance sheet	68
Statement of revenues, expenditures, and changes in fund balances	69
Section 8 Housing Program:	
Financial data schedule - balance sheet	70
Financial data schedule - income statement	71
Justice System Funding Schedules - Receiving Entity	
Criminal Court Fund	72
Law Enforcement Fund	73
Off Duty Witness Fund	74
12th Judicial District Court Fund	75
INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	77-78
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	79-81
Schedule of expenditures of federal awards	82
Notes to schedule of expenditures of federal awards	83
Schedule of findings and questioned costs	84-85
Schedule of current and prior year audit findings and management's corrective action plan	86-91

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

Of Counsel
C. Burton Kolder, CPA*

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022
Gerald A. Thibodeaux, Jr., CPA* - retired 2024

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 11929 Bricksome Ave.
Ville Platte, LA 70586 Baton Rouge, LA 70816
Phone (337) 363-2792 Phone (225) 293-8300

WWW.KCSRCPAS.COM

INDEPENDENT AUDITOR'S REPORT

* A Professional Accounting Corporation

To the Members of the Police Jury
Avoyelles Parish
Marksville, Louisiana

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Police Jury (Police Jury), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the Aggregate Discretely Presented Component Units of the Police Jury as of December 31, 2023, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on the Governmental Activities, Each Major Fund and the Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Jury, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on Aggregate Discretely Presented Component Units

Management has not included financial data for the Police Jury's legally separate component units in the financial statements. Accounting principles generally accepted in the United States of America require the financial data of those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, deferred outflow of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the aggregate discretely presented component units financial statements has not been determined.

Emphasis of Matter

As described in Note 17 in the notes to the basic financial statements, the Police Jury adopted new accounting guidance GASB 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

The Avoyelles Parish Police Jury has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and Pension Schedules on pages 44-51 and 52-54, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The accompanying LCDBG program financial statements, Section 8 financial data schedules, Justice System Funding schedules and the schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the LCDBG program financial statements, Section 8 financial data schedule, Justice System Funding schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the combining nonmajor fund financial statements but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2024, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's 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 Police Jury's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
June 27, 2024

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENT**

AVOYELLES PARISH POLICE JURY

Marksville, Louisiana

Statement of Net Position

December 31, 2023

ASSETS

Cash and interest-bearing deposits	\$ 22,763,738
Receivables, net	25,411
Ad valorem taxes, net	3,556,180
Sales tax receivables	568,823
Due from other governmental units	406,433
Prepaid items	293,511
Capital assets:	
Non-depreciable	1,693,106
Depreciable, net	<u>17,121,612</u>
Total assets	<u>46,428,814</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources - pensions	<u>538,561</u>
---	----------------

LIABILITIES

Accounts and other payables	519,052
Accrued liabilities	101,619
Construction and retainage payables	999,303
Due to other governmental units	72,628
Accrued interest payable	6,228
Long-term liabilities:	
Due within one year	248,641
Due in more than one year	714,167
Net pension liability	<u>317,227</u>
Total liabilities	<u>2,978,865</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources - pensions	54,655
Unearned revenues	<u>1,371,250</u>
Total deferred inflows of resources	<u>1,425,905</u>

NET POSITION

Net investment in capital assets	16,589,510
Restricted -	
Public safety	24,715
Public works	12,286,556
Health and welfare	6,932,692
Culture and recreation	3,004,302
Economic development	538,247
Debt service	64,244
Unrestricted	<u>3,122,339</u>
Total net position	<u>\$ 42,562,605</u>

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

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Statement of Activities
 For the Year Ended December 31, 2023

Activities	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 1,602,693	\$ 115,723	\$ 508,334	\$ -	\$ (978,636)
Public safety	993,109	142,076	-	-	(851,033)
Public works	11,496,141	10,000	540,684	4,862,291	(6,083,166)
Health and welfare	1,304,453	-	869,203	-	(435,250)
Culture and recreation	1,030,555	6,329	-	-	(1,024,226)
Economic development	339,915	2,219	-	-	(337,696)
Interest on long-term debt	100,498	-	-	-	(100,498)
Total governmental activities	<u>\$ 16,867,364</u>	<u>\$ 276,347</u>	<u>\$ 1,918,221</u>	<u>\$ 4,862,291</u>	<u>(9,810,505)</u>
General revenues:					
Taxes -					
Property taxes, levied for general purposes					3,737,927
Property taxes, levied for specific purposes					90,447
Sales and use taxes, levied for specific purposes					6,467,798
Severance taxes					262,687
Grants and contributions not restricted to specific programs -					
State revenue sharing					242,299
Parish equalization funds					131,994
Fire insurance rebate					255,049
Other state funds					1,164,565
Occupational licenses and other permits					596,602
Nonemployer pension contribution					24,252
Interest and investment earnings					580,033
Miscellaneous					843,719
Total general revenues					<u>14,397,372</u>
Change in net position					4,586,867
Net position, beginning					<u>37,975,738</u>
Net position, ending					<u>\$ 42,562,605</u>

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

FUND FINANCIAL STATEMENTS

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Balance Sheet
Governmental Funds
December 31, 2023

	General	Road & Bridge	Solid Waste	Drainage
ASSETS				
Cash and interest-bearing deposits	\$ 305,365	\$ 3,686,227	\$ 7,603,509	\$ 737,649
Receivables, net	3,731	-	-	-
Ad valorem taxes, net	343,418	-	-	574,058
Sales tax receivables	-	142,206	426,617	-
Due from other funds	1,106,274	58,719	-	-
Due from other governmental units	<u>146,595</u>	<u>50,000</u>	<u>-</u>	<u>35,103</u>
Total assets	<u>\$ 1,905,383</u>	<u>\$ 3,937,152</u>	<u>\$ 8,030,126</u>	<u>\$ 1,346,810</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts and other payables	\$ 15,179	\$ 21,335	\$ 268,498	\$ 33,470
Accrued liabilities	22,513	17,472	9,045	20,903
Construction and retainage payables	91,026	-	-	-
Due to other funds	-	413,598	300,507	21,289
Due to other governmental units	<u>70,954</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>199,672</u>	<u>452,405</u>	<u>578,050</u>	<u>75,662</u>
Deferred inflows of resources:				
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted -				
Public safety	-	-	-	-
Public works	-	3,484,747	7,452,076	1,271,148
Health and welfare	243,884	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service	-	-	-	-
Unassigned (deficits)	<u>1,461,827</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>1,705,711</u>	<u>3,484,747</u>	<u>7,452,076</u>	<u>1,271,148</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,905,383</u>	<u>\$ 3,937,152</u>	<u>\$ 8,030,126</u>	<u>\$ 1,346,810</u>

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

<u>Health Unit</u>	<u>Library</u>	<u>Road District No. 2</u>	<u>ARPA Capital Projects</u>	<u>Governmental Funds</u>	<u>Total</u>
\$ 4,775,035	\$ 2,229,096	\$ 962,671	\$ 1,449,240	\$ 1,014,947	\$ 22,763,739
-	-	-	-	21,680	25,411
656,061	1,016,894	965,749	-	-	3,556,180
-	-	-	-	-	568,823
-	-	-	-	66,924	1,231,917
<u>40,113</u>	<u>62,175</u>	<u>72,447</u>	<u>-</u>	<u>-</u>	<u>406,433</u>
<u>\$ 5,471,209</u>	<u>\$ 3,308,165</u>	<u>\$ 2,000,867</u>	<u>\$ 1,449,240</u>	<u>\$ 1,103,551</u>	<u>\$ 28,552,503</u>
\$ 25,335	\$ 43,797	\$ 37,397	\$ 10,000	\$ 64,043	\$ 519,054
6,557	19,352	-	-	5,776	101,618
-	-	784,027	124,250	-	999,303
130,066	240,714	48,280	-	77,463	1,231,917
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,674</u>	<u>72,628</u>
<u>161,958</u>	<u>303,863</u>	<u>869,704</u>	<u>134,250</u>	<u>148,956</u>	<u>2,924,520</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,314,990</u>	<u>56,260</u>	<u>1,371,250</u>
-	-	-	-	24,715	24,715
-	-	-	-	78,585	12,286,556
5,309,251	-	1,131,163	-	248,394	6,932,692
-	3,004,302	-	-	-	3,004,302
-	-	-	-	538,247	538,247
-	-	-	-	70,472	70,472
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(62,078)</u>	<u>1,399,749</u>
<u>5,309,251</u>	<u>3,004,302</u>	<u>1,131,163</u>	<u>-</u>	<u>898,335</u>	<u>24,256,733</u>
<u>\$ 5,471,209</u>	<u>\$ 3,308,165</u>	<u>\$ 2,000,867</u>	<u>\$ 1,449,240</u>	<u>\$ 1,103,551</u>	<u>\$ 28,552,503</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2023

Total fund balances for governmental funds		\$ 24,256,733
Capital assets, net		18,814,718
Prepaid expenses		293,511
Long-term liabilities:		
Bonds payable	\$ (429,000)	
Compensated absences payable	(131,891)	
Capital lease payable	(401,917)	
Accrued interest payable	<u>(6,228)</u>	(969,036)
Pension:		
Net pension (liability)/asset	(317,227)	
Deferred outflows of resources	538,561	
Deferred inflows of resources	<u>(54,655)</u>	<u>166,679</u>
Net position of governmental activities		<u>\$ 42,562,605</u>

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
For the Year Ended December 31, 2023

	General	Road & Bridge	Solid Waste	Drainage
Revenues:				
Taxes -				
Ad valorem	\$ 370,328	\$ -	\$ -	\$ 619,581
Sales	-	1,584,541	4,750,025	-
Severance taxes	262,687	-	-	-
Licenses and permits	596,602	-	-	-
Intergovernmental revenues -				
Federal revenues	508,334	-	-	-
State funds -				
Parish transportation funds	-	540,684	-	-
State revenue sharing	23,675	-	-	37,348
Parish equalization funds	81,994	-	-	-
Fire insurance rebate	255,049	-	-	-
Other	693,031	434,034	-	50,000
Fees, charges and commissions	556,029	-	-	-
Interest income	115,723	81,979	121,792	80,979
Other revenues	600,001	73,022	1,493	-
Total revenues	4,063,453	2,714,260	4,873,310	787,908
Expenditures:				
Current-				
General government	2,198,024	-	-	-
Public safety	774,699	-	-	-
Public works	477,770	1,783,549	4,227,091	869,483
Health and welfare	-	-	-	-
Culture and recreation	27,141	-	-	-
Economic development and assistance	52,232	-	-	-
Debt service-				
Principal payments	21,816	77,684	-	-
Interest expense	1,150	9,172	-	-
Total expenditures	3,552,832	1,870,405	4,227,091	869,483
Excess (deficiency) of revenues over expenditure:	510,621	843,855	646,219	(81,575)
Other financing sources (uses):				
Transfers in	240,122	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	240,122	-	-	-
Net change in fund balance	750,743	843,855	646,219	(81,575)
Fund balances, beginning	954,968	2,640,892	6,805,857	1,352,723
Fund balances, ending	\$ 1,705,711	\$ 3,484,747	\$ 7,452,076	\$ 1,271,148

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

<u>Health Unit</u>	<u>Library</u>	<u>Road District No. 2</u>	<u>ARPA Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ 722,131	\$ 1,083,483	\$ 941,732	\$ -	\$ 91,119	\$ 3,828,374
-	-	-	-	133,232	6,467,798
-	-	-	-	-	262,687
-	-	-	-	-	596,602
-	-	-	4,861,320	870,174	6,239,828
-	-	-	-	-	540,684
42,678	66,151	72,447	-	37,500	279,799
-	-	-	-	-	81,994
-	-	-	-	-	255,049
-	-	-	-	-	1,177,065
-	6,329	-	-	196,682	759,040
80,979	90,979	4	-	7,598	580,033
15,316	27,568	-	-	126,319	843,719
<u>861,104</u>	<u>1,274,510</u>	<u>1,014,183</u>	<u>4,861,320</u>	<u>1,462,624</u>	<u>21,912,672</u>
-	-	-	-	-	2,198,024
-	-	-	-	247,427	1,022,126
-	-	876,847	4,621,198	15,200	12,871,138
453,668	-	-	-	889,893	1,343,561
-	1,201,923	-	-	-	1,229,064
-	-	-	-	253,300	305,532
4,240	6,109	-	-	100,000	209,849
396	426	-	-	10,785	21,929
<u>458,304</u>	<u>1,208,458</u>	<u>876,847</u>	<u>4,621,198</u>	<u>1,516,605</u>	<u>19,201,223</u>
402,800	66,052	137,336	240,122	(53,981)	2,711,449
-	-	97,000	-	-	337,122
-	-	-	(240,122)	(97,000)	(337,122)
-	-	97,000	(240,122)	(97,000)	-
402,800	66,052	234,336	-	(150,981)	2,711,449
<u>4,906,451</u>	<u>2,938,250</u>	<u>896,827</u>	<u>-</u>	<u>1,049,316</u>	<u>21,545,284</u>
<u>\$ 5,309,251</u>	<u>\$ 3,004,302</u>	<u>\$ 1,131,163</u>	<u>\$ -</u>	<u>\$ 898,335</u>	<u>\$ 24,256,733</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2023

Total net change in fund balances per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 2,711,449
Capital assets:		
Prepaid expenses	\$ 57,109	
Capital outlay	2,798,956	
Depreciation expense	<u>(1,000,163)</u>	1,855,902
Effect of GASB 87 Leased Assets		
Amortization of leased assets	(114,388)	
Principal payments	109,849	
Adjustment to interest expense (Note 17)	<u>(2,390)</u>	(6,929)
Long-term debt:		
Principal payments	100,000	
Change in compensated absences	<u>(11,930)</u>	88,070
Effect of the change in net pension liability/asset, deferred outflows/inflows of resources:		
Change in pension expense	(85,877)	
Nonemployer pension contribution revenue recognized	<u>24,252</u>	<u>(61,625)</u>
 Total changes in net position per Statement of Activities		 <u>\$ 4,586,867</u>

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Statement of Fiduciary Net Position
Custodial Fund
December 31, 2023

ASSETS

Other receivables	\$ -
-------------------	------

LIABILITIES

Due to other governments	\$ -
--------------------------	------

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Statement of Changes in Fiduciary Net Position
Custodial Fund
December 31, 2023

Additions:		
Indian gaming revenues		<u>\$ 525,255</u>
Deductions:		
Gaming revenues distributed to other governments		<u>525,255</u>
Change in fiduciary net position		-
Net position - beginning		<u>-</u>
Net position - ending		<u><u>\$ -</u></u>

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Avoyelles Parish Police Jury (Police Jury) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing and various other state and federal grants.

A. Financial Reporting Entity

Avoyelles Parish Police Jury is the governing authority for Avoyelles Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by nine jurors representing various districts located within the parish. The jurors serve four-year terms.

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable (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, and (d) organizations that are closely related to, or financially integrated with the primary government.

Section 2100 of the 2011 Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, "Defining the Financial Reporting Entity", establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the primary government's governing authority appoints a majority of board members of the potential component unit and is able to impose its will on the potential component unit or whether the potential component unit is fiscally dependent on the primary government.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

3. Financial benefit/burden relationship between the primary government and the potential component unit.
4. The nature and significance of the relationship between the potential component unit with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

The following component unit is not presented in the accompanying financial statements:

Avoyelles Parish Airport Authority

Financial statements of the individual component unit may be obtained from the respective administrative office. This component unit financial data is necessary for reporting in conformity with generally accepted accounting principles.

Related Organizations

The Avoyelles Parish Police Jury appoints a portion of the governing boards of each of the entities described below. The Police Jury is not financially accountable for these organizations and, therefore, they are not component units.

Southwest Water District
Bunkie Hospital District
Ward 3 Water District

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

Fund Financial Statements (FFS)

The accounts of the Police Jury are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the Police Jury are classified as governmental and fiduciary. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Police Jury or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Governmental Funds are those through which the governmental functions of the Police Jury are financed. The acquisition, use and balance of the Police Jury's expendable financial resources and the related liabilities are accounted for through governmental funds. Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all major governmental funds and nonmajor funds aggregated. A reconciliation is presented to summarize the differences in fund balances of the governmental fund financial statements and the net position of the governmental activities in the government-wide financial statements.

Fiduciary funds consist of custodial funds of the Police Jury. Custodial funds account for assets held for various local governments. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

The major funds of the Police Jury are described below:

Governmental Funds:

General Fund

The General Fund is the general operating fund of the Police Jury. It is used to account for all financial resources except those required to be accounted for in another fund.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of government grants or other specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects of the Police Jury. The following are the Police Jury's major Special Revenue Funds:

The Road and Bridge Fund is used to account for maintenance and upkeep of parish roads and bridges within the respective districts.

The Solid Waste Fund is used to account for the receipt and use of proceeds of a three fourths of one percent (3/4%) sales tax used to provide garbage and waste collection and/or disposal for the Parish.

The Drainage Fund is used to account for the receipt of ad valorem taxes and state revenue sharing revenue used for the maintenance of the parish drainage system.

The Health Unit Fund is used to account for the receipt of ad valorem taxes and state revenue sharing revenue used for the maintenance of a health unit, which provides health and welfare services to the citizens of the parish.

The Library Fund is used to account for the receipt of ad valorem taxes and state revenue sharing revenue used for the operation and maintenance of the parish library.

The Road District No. 2 fund is used to account for the receipt of ad valorem taxes and state revenue sharing revenue used for maintaining roads within District No. 2.

Capital Project Fund

The American Rescue Plan Act (ARPA) Fund is used to account for the receipt and expenditure of federal assistance received from the Coronavirus State and Local Fiscal Recover Funds to support the parish's response to and recovery from the COVID-19 public health emergency.

C. Measurement Focus/Basis of Accounting

Measurement Focus

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. The funds use fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting, however, debt service expenditures are recorded only when payment is due.

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the Police Jury’s taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Police Jury’s general revenues.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

Allocation of indirect expenses

The Police Jury reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable within a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Police Jury. Under state law, the Police Jury may invest in United States bonds, treasury notes, or certificates.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds.” Short-term interfund loans are reported as “interfund receivables and payables. Long-term interfund loans (noncurrent portion) are reported as “advances to and from other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include ad valorem and sales and use taxes. Management has determined that all receivables are collectible therefore no allowance for doubtful accounts is recorded at year end.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2023, are recorded as prepaid items.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities’ columns in the government-wide financial statements. Capital assets are capitalized at acquisition cost or estimated cost if acquisition cost is not available. Donated assets are recorded as capital assets

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

at their estimated acquisition value at the date of donation. The Police Jury maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Prior to January 1, 2003, governmental funds' infrastructure assets were not capitalized. These assets have been valued at estimated acquisition cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	20-40 years
Equipment, furniture, and fixtures	5 years
Heavy equipment	20-40 years
Infrastructure	20 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as expenditures of the governmental fund upon acquisition.

Long-term debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. The Police Jury does not have any proprietary funds.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Compensated Absences

After six months of service, employees of the Police Jury earn annual leave at the rate of 5 to 15 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year by employees, not to exceed 120 days (960 hours) for employees hired prior to April 2011 and 60 days (480 hours) for employees hired after April 2011. Upon termination, employees are paid for accumulated annual leave at the employee's current rate of pay.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

Employees of the Police Jury receive from 5 to 15 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year not to exceed 120 days. Upon termination, unused sick leave is forfeited.

At December 31, 2023, employees of the Police Jury had accumulated and vested leave benefits totaling \$131,891.

Deferred Outflows of Resources and Deferred Inflows of Resources

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

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 net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to 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. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – consists of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances for governmental funds are classified as follows:

- a. Non-spendable – amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints requiring they remain intact.
- b. Restricted - amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors, contributors, or amounts constrained due to constitutional provisions or enabling legislation or the laws or regulations of other governments.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

- c. Committed - amounts that are constrained for specific purposes that are internally imposed by the Police Jury through formal legislative action and does not lapse at year end. A committed fund balance constraint can only be established, modified, or rescinded by passage of ordinances or resolutions approved by Police Jury members.
- d. Assigned - amounts that are constrained by the Police Jury's intent to be used for specific purposes, that are neither restricted nor committed. The assignment of fund balance is authorized by a directive from the Police Jury's Treasurer and approved by a resolution of the Police Jury members.
- e. Unassigned – all other spendable amounts.

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

E. Revenues, Expenditures, and Expenses

Revenues

The Police Jury considers revenue to be susceptible to accrual in the governmental funds as it becomes measurable and available, as defined under the modified accrual basis of accounting. The Police Jury generally defines the availability period for revenue recognition as received within sixty (60) days of year end. The Police Jury's major revenue sources that meet this availability criterion are taxes, and intergovernmental revenues (including grant revenues). Grant revenues are revenues derived from federal, state, and private grants. These revenues are recognized when all applicable eligibility requirements are met and are reported as intergovernmental revenues. Interest income is recorded as earned in the fund holding the interest-bearing asset. All other revenues are recorded when received.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in October and are actually billed to taxpayers in November. Billed taxes become delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Avoyelles Parish Tax Assessor and are collected by the Avoyelles Parish Sheriff. Property tax revenues are recognized when levied to the extent that they result in current receivables.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for governmental activities. In the fund financial statements, expenditures of governmental funds are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

Other Financing Sources (Uses)

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

F. Revenue Restrictions

The Police Jury has various restrictions placed on certain revenue sources received from state or local sources. The proceeds from the 1% sales and use tax levy are dedicated to maintaining roads and bridges as well as providing solid waste collection and disposal services. A motel tax is dedicated for tourism inducement while the proceeds from a special property tax assessed on all property located in Road District No. 2 is dedicated to improving, maintaining, and operating roads, bridges, and drainage within District No. 2.

G. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. These estimates include assessing the collectability of accounts receivable and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the period they are determined to be necessary. Actual results could differ from those estimates.

H. Pensions

The net pension liability/(asset), deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, (described in more detail in Note 6), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Non-employer contributions are recognized as revenues in the government-wide and proprietary fund financial statements. In the governmental fund financial statements contributions are recognized as expenditures when due.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

(2) Cash and Interest-Bearing Deposits

Under state law, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in direct obligations of the United States government, bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, and time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Police Jury's deposits may not be recovered, or the Police Jury will not be able to recover the collateral securities that are in the possession of an outside party. The Police Jury does not have a policy for custodial credit risk; however, under state law these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security of the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balances (bank balances), and the related federal insurance and pledged securities:

Bank balances	<u>\$ 22,132,891</u>
Insured	\$ 1,000,000
Uninsured and collateral held by pledging bank not in Police Jury's name	<u>21,132,891</u>
Total	<u>\$ 22,132,891</u>

(3) Capital Assets

Capital asset activity was as follows:

	Beginning	Additions	Deletions	Ending
Capital assets not being depreciated:				
Land	\$ 590,548	\$ -	\$ -	\$ 590,548
Construction in progress	<u>2,655,035</u>	<u>1,011,471</u>	<u>2,563,948</u>	<u>1,102,558</u>
Total capital assets, not being depreciated	<u>3,245,583</u>	<u>1,011,471</u>	<u>2,563,948</u>	<u>1,693,106</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

Capital assets being depreciated:				
Buildings and improvements	7,224,516	2,764,426	-	9,988,942
Equipment, furniture and fixtures	787,741	-	-	787,741
Infrastructure	9,869,264	936,193	-	10,805,457
Heavy equipment	4,449,505	650,814	-	5,100,319
Leased Assets	<u>510,032</u>	<u>76,179</u>	-	<u>586,211</u>
Total capital assets, being depreciated	<u>22,841,058</u>	<u>4,427,612</u>	-	<u>27,268,670</u>
Less accumulated depreciation				
Buildings and improvements	3,274,408	368,783	-	3,643,191
Equipment, furniture and fixtures	714,218	22,908	-	737,126
Infrastructure	1,266,497	445,116	-	1,711,613
Heavy equipment	3,700,550	163,356	-	3,863,906
Leased Assets	<u>76,835</u>	<u>114,388</u>	-	<u>191,223</u>
Total accumulated depreciation	<u>9,032,508</u>	<u>1,114,551</u>	-	<u>10,147,059</u>
Total capital assets, being depreciated, net	<u>13,808,550</u>	<u>3,313,061</u>	-	<u>17,121,611</u>
Capital assets, net	<u>\$ 17,054,133</u>	<u>\$ 4,324,532</u>	<u>\$ 2,563,948</u>	<u>\$ 18,814,717</u>

Depreciation expense was charged to governmental activities as follows:

General government	\$ 82,607
Public works	832,252
Economic development	34,383
Health and welfare	55,122
Culture and recreation	95,417
Public safety	<u>14,770</u>
Total depreciation expense	<u>\$ 1,114,551</u>

(4) Unearned Revenue

Unearned revenue consisted of \$20,000 of rent revenue received in advance as well as federal funds of \$36,260 related to the Section 8 Housing program and \$1,314,990 related to the Coronavirus State and Local Recovery Fund grant.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

(5) Long-Term Liabilities

The following is a summary of long-term liability activity:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Compensated absences	\$ 119,961	\$ 70,568	\$ 58,638	\$ 131,891	\$ 39,567
Direct borrowings/placements					
Lease Liability (Note 14)	435,587	76,179	109,849	401,917	107,074
Certificates of Indebtedness (1)	404,000	-	75,000	329,000	77,000
Certificates of Indebtedness (2)	125,000	-	25,000	100,000	25,000
Totals	<u>\$ 1,084,548</u>	<u>\$ 146,747</u>	<u>\$ 268,487</u>	<u>\$ 962,808</u>	<u>\$ 248,641</u>

The compensated absences liability will be liquidated from the general fund and various special revenue funds.

Certificates of Indebtedness (1)

The Police Jury issued \$750,000 of Limited Tax Certificates of Indebtedness, Series 2017, dated April 26, 2017, for the purpose of improving, maintaining and repairing public roads, bridges and drainage within the parish. Annual principal installments are due in amounts ranging from \$62,000 to \$88,000 through March 1, 2027 at an interest rate of 2.55%. The Certificate of Indebtedness is paid from the levy and collection of a constitutional property tax of thirty (30) mills levied on all property subject to taxation within District No. 2 in Avoyelles Parish. No default provisions are provided for in the certificate of indebtedness. \$ 329,000

Certificates of Indebtedness (2)

The Police Jury issued \$250,000 of Limited Tax Certificates of Indebtedness, Series 2017, dated April 26, 2017, for the purpose of improving, maintaining and repairing public roads, bridges and drainage within the parish. Annual principal installments of \$25,000 are due through March 1, 2027 at an interest rate of 1.275%. The Certificate of Indebtedness is paid from the levy and collection of a constitutional property tax of thirty (30) mills levied on all property subject to taxation within District No. 2 in Avoyelles Parish. No default provisions are provided for in the certificate of indebtedness. \$ 100,000

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

Principal and interest payments on direct placement debt are due as follows:

Year Ending December 31,	Direct Placement Debt		
	Principal payments	Interest payments	Total
2024	\$ 102,000	\$ 8,524	\$ 110,524
2025	105,000	6,203	111,203
2026	109,000	3,793	112,793
2027	113,000	1,281	114,281
Totals	\$ 429,000	\$ 19,801	\$ 448,801

(6) Pension Plans

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

Plan Descriptions

Parochial Employees' Retirement System (PERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1901 and 11:1941. The Police Jury participates in Plan B.

Louisiana State Employees' Retirement System (LASERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in the Louisiana Revised Statutes. The age and years of creditable service required in order for a member to receive retirement benefits are established by LRS 11:441 and vary depending on the member's hire date, employer and job classification.

Registrar of Voters Employees' Retirement System (ROVERS) provides retirement, disability, and survivor benefits to eligible registrars of voters in each parish, their deputies, their permanent employees, and their beneficiaries as defined in the Louisiana Revised Statutes. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:2071-2072.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

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

A brief summary of eligibility and benefits of the plans are provided in the following table.

	PERS	LASERS	ROVERS
Final average salary	Final average compensation	Highest 36 months or 60 months ³	Highest 60 months
Years of service required and/or age eligible for benefits	30 years age 55 ² 10 years age 60 ² 7 years age 65 ²	30 years at any age 25 years age 55 20 years of any age ¹ 5-10 years age 60 ⁴	30 years at any age 20 years age 55 ⁶ 10 years age 60 ⁶
Benefit percent per years of service	2.0% ⁸	2.5% - 3.5% ⁵	3.0% - 3.33% ⁷

¹ With actuarial reduced benefits

² Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67

³ Employees hired after July 1, 2006 use the revised benefit calculation based on the highest 60 months

⁴ Five to ten years of creditable service at age 60 depending upon the plan

⁵ Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%.

⁶ After 01/01/2013 age eligibility is 30 years at 55, 20 years at 60, and 10 years at age 62

⁷ Benefit percent varies depending on hire date

⁸ Under certain conditions, as outlined in the statutes, benefits are limited to specific amounts.

Contributions

Article X, Section 29 (E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, PERS and ROVERS receive a percentage of ad valorem taxes collected by the parish. These entities are not participating employers in the pension systems and are considered to be non-employer contributing entities.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

Contributions of employers, and non-employer contributing entities effective for the year ended December 31, 2023 for the defined benefit pension plans in which the Police Jury is a participating employer were as follows:

Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Nonemployer Contributing Entities	Amount of Government Contributions
PERS	3.00%	7.50%	\$ 17,265	\$ 95,952
LASERS	12.25%	44.30%	1,732	4,301
ROVERS	7.00%	18.00%	5,255	3,765

Net Pension Liability\ (Asset)

The Police Jury's net pension liability\ (asset) at December 31, 2023 is comprised of its proportionate share of the net pension liability\ (asset) relating to each of the cost-sharing plans in which the Police Jury is a participating employer. The Police Jury's net pension liability\ (asset) for each plan was measured as of the plans' measurement date (June 30, 2023 for all plans except PERS and December 31, 2022 for PERS) and the total pension liability\ (asset) used to calculate the net pension liability\ (asset) was determined by an actuarial valuation as of that date. The Police Jury's proportionate share of the net pension liability\ (asset) for each of the plans in which it participates was based on the Police Jury's required contributions in proportion to total required contributions for all employers. As of the most recent measurement date, the Police Jury's proportion for each plan and the change in proportion from the prior measurement date were as follows:

Plan	Proportionate Share of Net Pension Liability\ (Asset)	Proportionate Share (%) of Net Pension Liability\ (Asset)	Increase/(Decrease) from Prior Measurement Date
PERS	\$ 257,908	1.083240%	-0.031225%
LASERS	30,991	0.000460%	-0.000040%
ROVERS	28,328	0.149061%	-0.003233%
Total	<u>\$ 317,227</u>		

Since the measurement date of the net pension liability was June 30, 2023 (December 31, 2022 for PERS), the net pension liability\ (asset) is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Police Jury's net pension liability\ (asset) is available in the separately issued plan financial reports for those fiscal years. The financial report for each plan may be accessed on their website as follows:

- PERS - <http://www.persla.org/>
- LASERS - <http://www.laseronline.org/>
- ROVERS - <http://www.larovers.com/>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

Actuarial Assumptions

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability\ (asset) for each of the defined benefit plans in which the Police Jury is a participating employer:

	<u>PERS</u>	<u>LASERS</u>	<u>ROVERS</u>
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017	7/1/2014 - 6/30/2018	7/1/2014 - 6/30/2019
Expected remaining service lives	4	2	5
Inflation Rate	2.30%	2.30%	2.30%
Projected salary increases	4.25%	2.60% - 13.80%	5.25%
Projected benefit changes including COLAs	None	None	None
Source of mortality assumptions	(1), (2), (3)	(4), (5)	(6), (7)

- (1) Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using the MP-2018 scale for annuitant and beneficiary mortality.
- (2) Pub-2010 Public Retirement Plans for General Employees for employees multiplied by 130% for males and 125% for females using the MP-2018 scale.
- (3) Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees for disabled annuitants multiplied by 130% for males and 125% for females using the MP-2018 disabled annuitants.
- (4) RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018 Mortality Improvement Scale, applied on a fully generational basis.
- (5) RP-2000 Disabled Retiree Mortality Table with no projection for mortality improvement.
- (6) RP-2010 Public Retirement Plans Mortality table for general employees multiplied by 120% for males and females with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries.
- (7) RP-2010 Public Retirement Plans Mortality table for general disabled retirees multiplied by 120% for males and females each with full generational projection using the appropriate MP-2019 Improvement scale - Disabled Annuitants.

Cost of Living Adjustments

The pension plans in which the Police Jury participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. COLAs may be granted to the state system (LASERS) if approved with a two-thirds vote of both houses of the Legislature, provided the plan meets certain statutory criteria related to the funded status and interest earnings. Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems (PERS and ROVERS) to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

Discount Rate

The discount rates used to measure the Police Jury’s total pension liability\ (asset) for each plan and the significant assumptions used in the determination of the discount rate for each plan are as follows:

	<u>PERS</u>	<u>LASERS</u>	<u>ROVERS</u>
Discount rate	6.40%	7.25%	6.25%
Change in discount rate from prior valuation	0	0	0
Plan cash flow assumptions	(1)	(1)	(1)
Rates incorporated in the Discount Rate:			
Long-term Rate of Return	7.70%	8.19%	8.75%
Periods applied	All	All	All
Municipal Bond Rate	N/A	N/A	N/A

The discount rates used to measure the Police Jury’s total pension liability\ (asset) for each plan are equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the payment of benefits.

For LASERS and ROVERS, the long-term expected rate of return for each plan 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 expenses 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 and an adjustment for the effect of rebalancing/diversification.

For PERS the rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach and an equity building block model. Risk return and correlation are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates 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 and an adjustment for the effect of rebalancing/diversification.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

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

Asset Class	PERS*		LASERS**		ROVERS*	
	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return
Cash	-	-	-	0.8%	-	-
Fixed Income	33.0%	1.17%	-	-	-	-
Domestic Fixed Income	-	-	-	2.0%	22.5%	0.56%
International Fixed Income	-	-	-	5.3%	10.0%	0.35%
Equities	51.0%	3.58%	-	-	-	-
Domestic Equity	-	-	-	4.5%	37.5%	2.81%
International Equity	-	-	-	5.4%	20.0%	1.70%
Alternative Investments	14.0%	0.73%	-	8.2%		
Real Assets	<u>2.0%</u>	<u>0.12%</u>	<u>-</u>	<u>-</u>	<u>10.0%</u>	<u>0.45%</u>
Total	<u>100.0%</u>		<u>0.0%</u>		<u>100.0%</u>	

*Arithmetic real rates of return

**Geometric real rates of return

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

Changes in the net pension liability (asset) may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2023, the Police Jury recognized \$189,941 in pension expense related to all defined benefit plans in which it participates. PERS and ROVERS recognized revenues in the amount of \$24,252 in ad valorem taxes collected from non-employer contributing entities.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

At December 31, 2023, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,214	\$ 53,012
Changes of assumptions	13,906	-
Net difference between projected and actual earnings on pension plan investments	412,380	-
Change in proportion and differences between employer contributions and proportionate share of contributions	5,131	1,643
Employer contributions subsequent to the measurement date	99,930	-
Total	\$ 538,561	\$ 54,655

Deferred outflows of resources of \$99,930, resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability(asset) in the following fiscal year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Year Ended December 31,	Net Amount Recognized in Pension Expense
2024	\$ 5,171
2025	58,423
2026	142,883
2027	177,499
	\$ 383,976

Sensitivity of the Police Jury's Proportional Share of the Net Pension Liabilities\ (Assets) to Changes in the Discount Rate

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

<u>Plan</u>	<u>Current Discount Rate</u>	<u>Net Pension Liability\ (Asset)</u>		
		<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
PERS	6.40%	\$ 834,547	\$ 257,908	\$ (224,792)
LASERS	7.25%	40,580	30,991	22,867
ROVERS	6.25%	51,539	28,328	8,602
Net Pension Liability\ (Asset)		<u>\$ 926,666</u>	<u>\$ 317,227</u>	<u>\$ (193,323)</u>

Payables to Pension Plans

At December 31, 2023, the Police Jury reported a payable of \$6,668 for the outstanding amount of contributions due to the Systems for the year.

(7) Litigation and Claims

The Police Jury's legal counsel has reviewed various claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Police Jury and to arrive at an estimate, if any, of the amount of range of potential loss to the Police Jury. As of December 31, 2023, no amounts have been incurred which would require accrual.

(8) Federal Compliance Contingencies

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency.

(9) Risk Management

The Jury is exposed to risks of loss in the areas of health care, general and auto liability, property hazards and workers' compensation and employee dishonesty. All of these risks are handled by purchasing commercial insurance coverage. There have not been any significant reductions in the insurance coverage during the year, nor have settlements exceeded insurance coverage for the past three years. Due to current insurance market conditions, the Police Jury is retaining the risk for its general liability exposures in areas where there is no affordable insurance coverage available.

(10) Deficit Fund Balance

The Tricia Park Sewer Fund, Criminal Court Fund, and 12th Judicial District Court Fund, all nonmajor special revenue funds, reported a deficit fund balance of \$14,765, \$4,342, and \$22,981, respectively, at December 31, 2023. The Courtroom Renovations Fund, a nonmajor capital projects fund, reported a deficit fund balance of \$19,990 at December 31, 2023. These deficits will be eliminated by increasing revenues and/or reducing expenditures.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

(11) Compensation of Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 2023 is as follows:

Kirby Roy, President	\$ 11,556	McKinley Keller	\$ 10,272
Clyde Benson	10,272	John Earles	10,272
Mark Borrel	10,272	Darrell Wiley	10,272
Glenn McKinley	10,272	Jacob Coco	10,272
Bobby Bordelon	10,272		

(12) Compensation, Benefits and Other Payments to Board President

Total compensation, and other payments made to Kirby Roy, III – Board President consisted of compensation of \$11,556 for the year ended December 31, 2023.

(13) Interfund Transactions

A. A summary of interfund receivables and payables follows:

	Interfund Receivable	Interfund Payable
Major Governmental Fund:		
General Fund	\$1,106,274	\$ -
Road and Bridge	58,719	413,598
Solid Waste	-	300,507
Drainage	-	21,289
Health unit	-	130,066
Library	-	240,714
Road District No. 2	-	48,280
Total major governmental funds	1,164,993	1,154,454
Nonmajor Governmental Funds	66,924	77,463
Total	\$1,231,917	\$ 1,231,917

The above amounts are for reimbursements owed for expenditures paid for those funds and for short-term loans.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

B. A summary of interfund transfers follows:

	Transfers In	Transfers Out
Major governmental funds:		
General Fund	\$ 240,122	\$ -
Road District No. 2	97,000	-
ARPA Capital Projects	-	240,122
Total major governmental funds	337,122	240,122
Nonmajor funds	-	97,000
Total transfers in and out	\$ 337,122	\$ 337,122

The above amounts are not expected to be repaid between funds and are accounted for as other financing sources (uses).

(14) Leases

During the year ended December 31, 2023, the Police Jury implemented GASB No. 87, *Leases* (Note 17) for accounting and reporting leases that had previously been reported as operating leases. A summary of the major leases entered into by the Police Jury can be found below. In accordance with the standards of GASB 87, the Police Jury recognizes a lease liability and an intangible right-to use lease asset (lease asset) in the government-wide financial statements and recognizes proceeds from leased liabilities (as another financing source) as well as the leased asset (as an expenditure in the related function) in the fund financial statements.

In October 2022, the Police Jury entered into two equipment leases for \$217,429 each. Both leases require monthly installments of \$3,619 each through maturity in September 2027. The equipment leases were entered into for the use of John Deere graders related to the public works function of the Police Jury. Events of default are outlined in the executed lease agreements and include failure to remit payments in a timely manner. The remedy in the event of a default under the lease agreement consists of several actions and includes payment of amount owed with additional interest charges monthly, as well as relinquishing the leased equipment.

The Police Jury has entered into multiple lease agreements for general and administrative equipment for a combined amount of \$189,269, due in monthly installments ranging from \$49 to \$397 with maturities ranging from September 2023 - October 2028. Events of default are outlined in the executed lease agreements and include failure to remit payments in a timely manner. The remedy in the event of default under the lease agreement consists of several actions and includes payment of the amount owed with additional interest charged monthly, as well as relinquishing the leased equipment.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

The following is a schedule of the future minimum lease payments

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 107,074	\$ 9,077	\$ 116,151
2025	105,977	6,346	112,323
2026	101,542	3,666	105,208
2027	81,426	1,076	82,502
2028	5,898	54	5,952
Totals	<u>\$ 401,917</u>	<u>\$ 20,219</u>	<u>\$ 422,136</u>

(15) National Opioid Settlement

In 2021, a nationwide settlement was reached to resolve all opioid litigation brought by several states and local political subdivisions against the three largest pharmaceutical distributors, McKesson, Cardinal Health, and AmerisourceBergen (“Distributors”) as well as Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson (collectively, “J&J”). This national settlement has been finalized, with payments beginning during 2023. In all, the Distributors are estimated to pay up to \$21 billion over an 18-year period while J&J will pay up to an additional estimated \$5 billion over no more than a 9-year period.

The State of Louisiana has created an Opioid Abatement Taskforce to advise the State’s Attorney General, as well as local parishes and municipalities, about the priorities that should be addressed as part of the opioid epidemic. The Taskforce is also responsible for monitoring the expenditure of settlement proceeds as well as the results achieved by initiatives funded by the settlement proceeds. A State Memorandum of Understanding outlines acceptable uses of the settlement funds and reporting requirements. Funds received from the state under this settlement that have not been spent on approved purposes are to be reported as restricted fund balance until allowable expenditures are incurred.

For the fiscal year ended December 31, 2023, the Police Jury received \$358,884 in Opioid Settlement funds and incurred \$115,000 of allowable expenditures which are both recorded in the General Fund. The Police Jury is estimated to receive \$2.1 million over the next 18 years.

(16) Commitments and Contingencies - Louisiana Department of Environmental Quality

On or about May 10, 2022 the Louisiana Department of Environmental Quality (LA-DEQ) conducted an inspection of the Avoyelles Parish Police Jury’s (APPJ) Parish Barn facility to determine the degree of compliance with the Louisiana Environmental Quality Act (the Act). While the investigation by the LA-DEQ is ongoing, the actions taken in 2022 identified numerous violations of the Act resulting in the issuance of a *Consolidated Compliance Order & Notice of Potential Penalty* (Compliance Order) on January 05, 2023.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Basic Financial Statements

The Compliance Order outlines eighteen (18) separate actions that are required to be performed within a specified timeline to eliminate the violations and comply with the Act. The Compliance Order also includes a *Notice of Potential Penalty*, pursuant to LA R.S. 30:2050.3(B), that serves as notice to the APPJ that LA-DEQ is considering the issuance of a penalty assessment for the violations. Civil penalties of not more than thirty-two thousand five hundred dollars (\$32,500) may be assessed for each day of continuing violation. Failure or refusal to comply with the Compliance Order could result in possible enforcement procedures under LA R.S. 30:2025, and the assessment of a civil penalty in an amount of not more than fifty thousand dollars (\$50,000) for each day of continued violation or noncompliance.

APPJ has engaged Advanced Environment Compliance, LLC (AEC) to coordinate its response efforts and resolve all violations outlined in the Compliance Order. With the assistance of AEC, a pre-corrective action report was developed and submitted to LA-DEQ for review/approval on July 5, 2023. While efforts are continuing to resolve all violations outlined in the Compliance Order, no notice of specific penalties or assessments has been received from LA-DEQ. Also, no penalty settlement negotiations between LA-DEQ and APPJ have been entered into as of the date of this report.

(17) New Accounting Pronouncements.

The Police Jury implemented the Governmental Accounting Standards Board (GASB) issued statement No. 87, *Leases* during the fiscal year ended December 31, 2023. The result of the implementation did not result in the restatement of prior period financials, as the overall effect to beginning Net Position of the Government Wide Financial Statements was considered immaterial. At January 1, 2023 the Police Jury Recognized a net leased asset of \$433,197 (Note 3) and a leased asset liability of \$435,587 (Note 5). The difference between net leased assets and leased asset liability was recognized in the current period as an adjustment to interest expense.

**REQUIRED
SUPPLEMENTARY INFORMATION**

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
General Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Ad valorem tax	\$ 250,000	\$ 280,729	\$ 370,328	\$ 89,599
Severance taxes	135,000	220,228	262,687	42,459
Licenses and permits	200,000	260,000	596,602	336,602
Intergovernmental revenues -				
Federal grants	1,000	1,776	508,334	506,558
State funds -				
State revenue sharing	15,000	23,675	23,675	-
Parish equalization funds	-	-	81,994	81,994
Fire insurance rebate	250,000	255,049	255,049	-
Other	400,000	892,763	693,031	(199,732)
Fees, charges and commissions	610,075	1,048,421	556,029	(492,392)
Interest income	9,525	100,525	115,723	15,198
Other	<u>423,050</u>	<u>330,331</u>	<u>600,001</u>	<u>269,670</u>
Total revenues	<u>2,293,650</u>	<u>3,413,497</u>	<u>4,063,453</u>	<u>649,956</u>
Expenditures:				
Current -				
General government:	1,641,025	1,747,457	2,198,024	(450,567)
Public safety	693,350	742,757	774,699	(31,942)
Public works	361,000	590,052	477,770	112,282
Culture and recreation	117,815	124,034	27,141	96,893
Economic development and assistance	64,525	-	52,232	(52,232)
Debt service				
Principal Retirement	-	-	21,816	(21,816)
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>1,150</u>	<u>(1,150)</u>
Total expenditures	<u>2,877,715</u>	<u>3,204,300</u>	<u>3,552,832</u>	<u>(348,532)</u>
Excess (deficiency) of revenues over expenditures	(584,065)	209,197	510,621	301,424
Other financing sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>240,122</u>	<u>240,122</u>
Change in fund balance	(584,065)	209,197	750,743	541,546
Fund balance, beginning	<u>954,968</u>	<u>954,968</u>	<u>954,968</u>	<u>-</u>
Fund balance, ending	<u>\$ 370,903</u>	<u>\$ 1,164,165</u>	<u>\$ 1,705,711</u>	<u>\$ 541,546</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Road and Bridge Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2023

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Sales tax	\$ 1,290,000	\$ 1,712,200	\$ 1,584,541	\$ (127,659)
State funds -				
Parish transportation funds	320,000	536,245	540,684	4,439
Other	201,000	418,824	434,034	15,210
Interest income	2,500	71,080	81,979	10,899
Other	8,500	29,431	73,022	43,591
Total revenues	<u>1,822,000</u>	<u>2,767,780</u>	<u>2,714,260</u>	<u>(53,520)</u>
Expenditures:				
Current -				
Public works	1,491,575	2,181,686	1,783,549	398,137
Debt Service				
Principal Retirement	-	-	77,684	(77,684)
Interest and fiscal charges	-	-	9,172	(9,172)
Total expenditures	<u>1,491,575</u>	<u>2,181,686</u>	<u>1,870,405</u>	<u>311,281</u>
Excess of revenues over expenditures	330,425	586,094	843,855	257,761
Fund balance, beginning	<u>2,640,892</u>	<u>2,640,892</u>	<u>2,640,892</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,971,317</u>	<u>\$ 3,226,986</u>	<u>\$ 3,484,747</u>	<u>\$ 257,761</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Solid Waste Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2023

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales tax	\$ 4,975,000	\$ 4,883,003	\$ 4,750,025	\$ (132,978)
Interest income	5,000	86,829	121,792	34,963
Other revenues	<u>-</u>	<u>-</u>	<u>1,493</u>	<u>1,493</u>
Total revenues	<u>4,980,000</u>	<u>4,969,832</u>	<u>4,873,310</u>	<u>(96,522)</u>
Expenditures:				
Current -				
Public works	<u>4,290,950</u>	<u>4,478,863</u>	<u>4,227,091</u>	<u>251,772</u>
Excess of revenues over expenditures	689,050	490,969	646,219	155,250
Fund balance, beginning	<u>6,805,857</u>	<u>6,805,857</u>	<u>6,805,857</u>	<u>-</u>
Fund balance, ending	<u>\$ 7,494,907</u>	<u>\$ 7,296,826</u>	<u>\$ 7,452,076</u>	<u>\$ 155,250</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Drainage Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2023

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Ad valorem taxes	\$ 425,000	\$ 467,153	\$ 619,581	\$ 152,428
State funds -				
State revenue sharing	17,000	37,349	37,348	(1)
Other	-	-	50,000	50,000
Interest income	2,000	68,079	80,979	12,900
Total revenues	<u>444,000</u>	<u>572,581</u>	<u>787,908</u>	<u>215,327</u>
Expenditures:				
Current -				
Public works	<u>607,400</u>	<u>590,832</u>	<u>869,483</u>	<u>(278,651)</u>
Deficiency of revenues over expenditures	(163,400)	(18,251)	(81,575)	(63,324)
Fund balance, beginning	<u>1,352,723</u>	<u>1,352,723</u>	<u>1,352,723</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,189,323</u>	<u>\$ 1,334,472</u>	<u>\$ 1,271,148</u>	<u>\$ (63,324)</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Health Unit Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 485,000	\$ 554,713	\$ 722,131	\$ 167,418
State funds -				
State revenue sharing	27,000	42,678	42,678	-
Interest income	2,500	46,329	80,979	34,650
Other	-	-	15,316	15,316
Total revenues	<u>514,500</u>	<u>643,720</u>	<u>861,104</u>	<u>217,384</u>
Expenditures:				
Current -				
Health and welfare	350,657	427,995	453,668	(25,673)
Debt Service				
Principal Retirement	-	-	4,240	(4,240)
Interest and fiscal charges	-	-	396	(396)
Total Expenditures	<u>350,657</u>	<u>427,995</u>	<u>458,304</u>	<u>(30,309)</u>
Excess of revenues over expenditures	163,843	215,725	402,800	187,075
Fund balance, beginning	<u>4,906,451</u>	<u>4,906,451</u>	<u>4,906,451</u>	<u>-</u>
Fund balance, ending	<u>\$ 5,070,294</u>	<u>\$ 5,122,176</u>	<u>\$ 5,309,251</u>	<u>\$ 187,075</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Library Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2023

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Ad valorem taxes	\$ 700,000	\$ 846,035	\$ 1,083,483	\$ 237,448
State funds -				
State revenue sharing	28,000	66,151	66,151	-
Fees, charges and commissions	4,500	4,438	6,329	1,891
Interest income	3,000	87,598	90,979	3,381
Other revenue	-	-	27,568	27,568
Total revenues	<u>735,500</u>	<u>1,004,222</u>	<u>1,274,510</u>	<u>270,288</u>
Expenditures:				
Current -				
Culture and recreation	1,622,200	1,459,875	1,201,923	257,952
Debt Service				
Principal Retirement	-	-	6,109	(6,109)
Interest and Fiscal Charges	-	-	426	(426)
Total Expenditures	<u>1,622,200</u>	<u>1,459,875</u>	<u>1,208,458</u>	<u>251,417</u>
Excess (deficiency) of revenues over expenditures	(886,700)	(455,653)	66,052	521,705
Fund balance, beginning	<u>2,938,250</u>	<u>2,938,250</u>	<u>2,938,250</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,051,550</u>	<u>\$ 2,482,597</u>	<u>\$ 3,004,302</u>	<u>\$ 521,705</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Road District No.2 Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Ad valorem tax	\$ 850,000	\$ 837,358	\$ 941,732	\$ 104,374
State funds -				
State revenue sharing	30,000	30,000	72,447	42,447
Interest income	-	-	4	4
Total revenues	880,000	867,358	1,014,183	146,825
Expenditures:				
Current -				
Public works	960,850	920,057	876,847	43,210
Excess (deficiency) of revenues over expenditures	(80,850)	(52,699)	137,336	190,035
Other financing sources (uses):				
Transfers in	-	-	97,000	97,000
Change in fund balance	(80,850)	(52,699)	234,336	287,035
Fund balance, beginning	896,827	896,827	896,827	-
Fund balance, ending	\$ 815,977	\$ 844,128	\$ 1,131,163	\$ 287,035

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to the Budgetary Comparison Schedules
For the Year Ended December 31, 2023

(1) Budgets and Budgetary Accounting

The Avoyelles Parish Police Jury follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Secretary-Treasurer prepares and submits the proposed budget to the parish governing authority prior to the fifteenth day of the fiscal year for which the budget is to be applicable.
2. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Avoyelles Parish Police Jury.

(2) Excess of Expenditures Over Appropriations

The Police Jury incurred expenditures in excess of appropriations in the General Fund, Drainage Fund and Health Unit Fund.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Employer's Share of Net Pension Liability\ (Asset)
For the Year Ended December 31, 2023

Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability\ (Asset)
Parochial Employees Retirement System - Plan B: *					
2015	1.420770%	\$ 3,946	\$ 1,206,037	0.3%	99.89%
2016	1.344612%	\$ 239,402	\$ 1,292,378	18.5%	93.48%
2017	1.223272%	\$ 158,912	\$ 1,218,607	13.0%	94.15%
2018	1.229914%	\$ (154,748)	\$ 1,243,207	12.4%	104.02%
2019	1.209761%	\$ 326,835	\$ 1,265,595	25.8%	91.93%
2020	1.100207%	\$ (79,596)	\$ 1,222,352	6.5%	98.00%
2021	1.125904%	\$ (289,049)	\$ 1,287,760	22.4%	106.76%
2022	1.114465%	\$ (622,775)	\$ 1,257,775	49.5%	114.20%
2023	1.083240%	\$ 257,908	\$ 1,279,363	20.2%	94.26%
Louisiana State Employees' Retirement System: **					
2015	0.000530%	\$ 35,776	\$ 9,600	372.7%	62.70%
2016	0.000530%	\$ 41,854	\$ 9,600	436.0%	57.70%
2017	0.000540%	\$ 38,080	\$ 9,600	396.7%	62.50%
2018	0.000522%	\$ 35,327	\$ 9,600	368.0%	64.30%
2019	0.000500%	\$ 36,225	\$ 9,600	377.3%	62.90%
2020	0.000490%	\$ 40,609	\$ 9,600	423.0%	58.00%
2021	0.000500%	\$ 27,410	\$ 9,600	285.5%	72.78%
2022	0.000500%	\$ 37,421	\$ 9,600	389.8%	63.65%
2023	0.000460%	\$ 30,991	\$ 9,600	322.8%	68.42%
Registrar of Voters Retirement System: **					
2015	0.160660%	\$ 39,346	\$ 21,792	180.6%	76.86%
2016	0.158640%	\$ 45,014	\$ 21,792	206.6%	73.98%
2017	0.159100%	\$ 34,924	\$ 21,792	160.3%	80.51%
2018	0.157082%	\$ 37,078	\$ 21,792	170.1%	80.57%
2019	0.158677%	\$ 29,673	\$ 21,792	136.2%	84.83%
2020	0.160880%	\$ 34,658	\$ 21,792	159.0%	83.32%
2021	0.145484%	\$ 4,615	\$ 21,792	21.2%	97.68%
2022	0.152294%	\$ 37,543	\$ 21,792	172.3%	82.46%
2023	0.149061%	\$ 28,328	\$ 20,916	135.4%	86.73%

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

** The amounts presented have a measurement date of June 30.

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Employer Contributions
For the Year Ended December 31, 2023

Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
Parochial Employees Retirement System - Plan B:					
2015	\$ 116,314	\$ 116,314	\$ -	\$ 1,292,378	9.00%
2016	\$ 97,333	\$ 97,333	\$ -	\$ 1,218,607	8.00%
2017	\$ 99,457	\$ 99,457	\$ -	\$ 1,243,207	8.00%
2018	\$ 94,920	\$ 94,920	\$ -	\$ 1,265,595	7.50%
2019	\$ 91,676	\$ 91,676	\$ -	\$ 1,222,352	7.50%
2020	\$ 96,582	\$ 96,582	\$ -	\$ 1,287,760	7.50%
2021	\$ 95,331	\$ 95,331	\$ -	\$ 1,271,085	7.50%
2022	\$ 94,333	\$ 94,333	\$ -	\$ 1,257,775	7.50%
2023	\$ 95,952	\$ 95,952	\$ -	\$ 1,279,363	7.50%
Louisiana State Employees' Retirement System:					
2015	\$ 3,722	\$ 3,722	\$ -	\$ 9,600	38.77%
2016	\$ 3,650	\$ 3,650	\$ -	\$ 9,600	38.02%
2017	\$ 3,706	\$ 3,706	\$ -	\$ 9,600	38.60%
2018	\$ 3,811	\$ 3,811	\$ -	\$ 9,600	39.70%
2019	\$ 4,051	\$ 4,051	\$ -	\$ 9,600	42.20%
2020	\$ 4,092	\$ 4,092	\$ -	\$ 9,600	42.63%
2021	\$ 4,147	\$ 4,147	\$ -	\$ 9,600	43.20%
2022	\$ 4,207	\$ 4,207	\$ -	\$ 9,600	43.82%
2023	\$ 4,301	\$ 4,301	\$ -	\$ 9,600	44.80%
Registrar of Voters Retirement System:					
2015	\$ 5,094	\$ 5,094	\$ -	\$ 21,792	23.38%
2016	\$ 4,631	\$ 4,631	\$ -	\$ 21,792	21.25%
2017	\$ 4,032	\$ 4,032	\$ -	\$ 21,792	18.50%
2018	\$ 3,705	\$ 3,705	\$ -	\$ 21,792	17.00%
2019	\$ 3,924	\$ 3,924	\$ -	\$ 21,792	18.00%
2020	\$ 3,923	\$ 3,923	\$ -	\$ 21,792	18.00%
2021	\$ 3,923	\$ 3,923	\$ -	\$ 21,792	18.00%
2022	\$ 3,923	\$ 3,923	\$ -	\$ 21,792	18.00%
2023	\$ 3,765	\$ 3,765	\$ -	\$ 20,916	18.00%

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Retirement System Schedules
For the Year Ended December 31, 2023

(1) Pension Plans

Changes of Benefit Terms –

There were no changes in benefit terms.

Changes of assumptions -

Year ended December 31,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
*Parochial Employees Retirement System - Plan B:					
2015	7.25%	7.25%	3.00%	4	5.75%
2016	7.00%	7.00%	2.50%	4	5.25%
2017	7.00%	7.00%	2.50%	4	5.25%
2018	6.75%	6.75%	2.50%	4	5.25%
2019	6.50%	6.50%	2.40%	4	4.25%
2020	6.50%	6.50%	2.40%	4	4.25%
2021	6.40%	7.00%	2.00%	4	4.25%
2022	6.40%	6.40%	2.30%	4	4.25%
2023	6.40%	6.40%	2.30%	4	4.25%
**Louisiana State Employees' Retirement System:					
2015	7.75%	7.75%	3.00%	3	4.00% - 14.50%
2016	7.75%	7.75%	3.00%	3	5.50% - 14.50%
2017	7.70%	7.70%	2.80%	3	2.80% - 14.30%
2018	7.65%	7.65%	2.75%	3	3.40% - 14.30%
2019	7.60%	7.60%	2.50%	2	3.20% - 14.00%
2020	7.55%	7.55%	2.30%	2	2.60% - 13.80%
2021	7.40%	7.61%	2.30%	2	2.60% - 13.80%
2022	7.25%	7.25%	2.30%	2	2.60% - 13.80%
2023	7.25%	7.25%	2.30%	2	2.60% - 13.80%
**Registrar of Voters Retirement System:					
2015	7.00%	7.00%	2.50%	5	3.50%
2016	7.00%	7.00%	2.50%	5	3.50%
2017	6.75%	6.75%	2.50%	5	6.00%
2018	6.50%	6.50%	2.40%	5	6.00%
2019	6.50%	6.50%	2.40%	5	6.00%
2020	6.40%	6.40%	2.30%	5	5.30%
2021	6.25%	8.75%	2.30%	5	5.25%
2022	6.25%	6.25%	2.30%	5	5.25%
2023	6.25%	6.25%	2.30%	5	5.25%

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

***The amounts presented have a measurement date of June 30.*

OTHER FINANCIAL INFORMATION

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Nonmajor Governmental Funds

Combining Balance Sheet
 December 31, 2023

	Special Revenue	Capital Projects	Road District Debt Service Fund	Total
ASSETS				
Cash and interest-bearing deposits	\$ 883,292	\$ 37,272	\$ 94,383	\$ 1,014,947
Receivables, net	21,680	-	-	21,680
Due from other funds	-	66,924	-	66,924
Total assets	\$ 904,972	\$ 104,196	\$ 94,383	\$ 1,103,551
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts and other payables	\$ 64,043	\$ -	\$ -	\$ 64,043
Accrued liabilities	5,776	-	-	5,776
Due to other funds	53,552	-	23,911	77,463
Due to other governments	1,674	-	-	1,674
Total liabilities	125,045	-	23,911	148,956
Deferred inflows of resources:				
Unearned revenue	36,260	20,000	-	56,260
Fund balances (deficit):				
Restricted -				
Public safety	24,715	-	-	24,715
Public works	-	78,585	-	78,585
Health and welfare	248,394	-	-	248,394
Economic development	512,646	25,601	-	538,247
Debt service	-	-	70,472	70,472
Unassigned (deficit)	(42,088)	(19,990)	-	(62,078)
Total fund balances	743,667	84,196	70,472	898,335
Total liabilities, deferred inflows of resources, and fund balances	\$ 904,972	\$ 104,196	\$ 94,383	\$ 1,103,551

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 2023

	Special Revenue	Capital Projects	Road District Debt Service	Total
Revenues:				
Taxes -				
Ad valorem	\$ 672	\$ -	\$ 90,447	\$ 91,119
Sales taxes	133,232	-	-	133,232
Intergovernmental revenues -				
Federal grants	869,203	971	-	870,174
State funds:				
State revenue sharing	37,500	-	-	37,500
Fees, charges and commissions	186,682	10,000	-	196,682
Interest income	5,944	1,522	132	7,598
Other revenues	126,319	-	-	126,319
Total revenues	1,359,552	12,493	90,579	1,462,624
Expenditures:				
Current -				
Economic development	253,300	-	-	253,300
Health and welfare	889,893	-	-	889,893
Public safety	247,427	-	-	247,427
Public works	14,229	971	-	15,200
Debt service -				
Principle payments	-	-	100,000	100,000
Interest expense	-	-	10,785	10,785
Total expenditures	1,404,849	971	110,785	1,516,605
Excess (deficiency) of revenues over expenditures	(45,297)	11,522	(20,206)	(53,981)
Other financing uses:				
Transfers out	-	-	(97,000)	(97,000)
Change in fund balance	(45,297)	11,522	(117,206)	(150,981)
Fund balances, beginning	788,964	72,674	187,678	1,049,316
Fund balances, ending	\$ 743,667	\$ 84,196	\$ 70,472	\$ 898,335

NONMAJOR SPECIAL REVENUE FUNDS

Law Enforcement Fund

To account for court costs which are then used to pay expenses related to the 12th Judicial District court and transfer funds to the Off-Duty Witness Fees fund as needed.

Tricia Park Sewer Fund

To account for the operation and maintenance of the Tricia Park Sewerage System. Financing is provided by charges to customers and operating transfers from the General Fund.

Off-Duty Witness Fees Fund

To account for court costs used to pay off-duty officers for their testimony in criminal cases.

Tourist Commission Fund

To account for revenues and subsequent disbursements used to encourage the development of tourism in Avoyelles Parish. Primary sources of revenues is the 5% hotel/motel tax levied upon the occupancy of hotel and motel rooms and overnight camping facilities.

Criminal Court Fund

To account for the receipt of court fees and fines and the subsequent disbursement of these receipts for salaries and operating expenses of the criminal court. Operation is also financed by transfers from the General Fund.

Section 8 HUD - Program

To account for funds provided under the Section 8 Housing Voucher Program by the United States Department of Housing and Urban Development. The funds are used to aid low income families in obtaining decent, safe and sanitary housing through a system of rental subsidies.

12th Judicial District Court Fund

To account for the receipt of court fees and fines and the subsequent disbursement of these receipts for jury and witness fees and other operating expenses of the criminal court.

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Nonmajor Special Revenue Funds

Combining Balance Sheet
 December 31, 2023

	Law Enforcement	Tricia Park Sewer	Off-Duty Witness Fees	Tourist Commission
ASSETS				
Cash and interest-bearing deposits	\$ 8,974	\$ 1,941	\$ 15,029	\$ 516,781
Receivables, net	615	-	615	11,681
Total assets	\$ 9,589	\$ 1,941	\$ 15,644	\$ 528,462
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts and other payables	\$ -	\$ -	\$ 2	\$ 4,316
Accrued liabilities	-	-	-	3,262
Due to other funds	516	16,706	-	8,238
Due to other governmental units	-	-	-	-
Total liabilities	516	16,706	2	15,816
Deferred inflows of resources:				
Unearned revenue	-	-	-	-
Fund balances:				
Restricted -				
Economic development	-	-	-	512,646
Public safety	9,073	-	15,642	-
Health and welfare	-	-	-	-
Unassigned (deficit)	-	(14,765)	-	-
Total fund balances	9,073	(14,765)	15,642	512,646
Total liabilities, deferred inflows of resources, and fund balances	\$ 9,589	\$ 1,941	\$ 15,644	\$ 528,462

Criminal Court	Section 8	12th Judicial District Court	Total
\$ 13,827	\$ 321,098	\$ 5,642	\$ 883,292
<u>7,991</u>	<u>778</u>	<u>-</u>	<u>21,680</u>
<u>\$ 21,818</u>	<u>\$ 321,876</u>	<u>\$ 5,642</u>	<u>\$ 904,972</u>
\$ 20,637	\$ 10,465	\$ 28,623	\$ 64,043
-	2,514	-	5,776
5,523	22,569	-	53,552
<u>-</u>	<u>1,674</u>	<u>-</u>	<u>1,674</u>
<u>26,160</u>	<u>37,222</u>	<u>28,623</u>	<u>125,045</u>
<u>-</u>	<u>36,260</u>	<u>-</u>	<u>36,260</u>
-	-	-	512,646
-	-	-	24,715
-	248,394	-	248,394
<u>(4,342)</u>	<u>-</u>	<u>(22,981)</u>	<u>(42,088)</u>
<u>(4,342)</u>	<u>248,394</u>	<u>(22,981)</u>	<u>743,667</u>
<u>\$ 21,818</u>	<u>\$ 321,876</u>	<u>\$ 5,642</u>	<u>\$ 904,972</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2023

	<u>Law Enforcement</u>	<u>Tricia Park Sewer</u>	<u>Off-Duty Witness Fees</u>	<u>Tourist Commission</u>
Revenues:				
Ad valorem	\$ -	\$ 672	\$ -	-
Sales taxes	-	-	-	133,232
Intergovernmental revenues -				
Federal grants	-	-	-	-
State funds -				
State revenue sharing	-	-	-	37,500
Fees, charges and commissions	9,208	7,387	6,510	2,219
Interest income	58	-	56	3,257
Other revenues	9,434	-	3,787	87,177
Total revenues	<u>18,700</u>	<u>8,059</u>	<u>10,353</u>	<u>263,385</u>
Expenditures:				
Current -				
Economic development	-	-	-	253,300
Health and welfare	-	-	-	-
Public safety	13,481	-	14,646	-
Public works	<u>-</u>	<u>14,229</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>13,481</u>	<u>14,229</u>	<u>14,646</u>	<u>253,300</u>
Excess (deficiency) of revenues over expenditures	<u>5,219</u>	<u>(6,170)</u>	<u>(4,293)</u>	<u>10,085</u>
Fund balances (deficit), beginning	<u>3,854</u>	<u>(8,595)</u>	<u>19,935</u>	<u>502,561</u>
Fund balances (deficit), ending	<u>\$ 9,073</u>	<u>\$ (14,765)</u>	<u>\$ 15,642</u>	<u>\$ 512,646</u>

<u>Criminal Court</u>	<u>Section 8</u>	<u>12th Judicial District Court</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 672
-	-	-	133,232
-	869,203	-	869,203
-	-	-	37,500
126,358	-	35,000	186,682
54	2,375	144	5,944
<u>25,523</u>	<u>-</u>	<u>398</u>	<u>126,319</u>
<u>151,935</u>	<u>871,578</u>	<u>35,542</u>	<u>1,359,552</u>
-	-	-	253,300
-	889,893	-	889,893
158,266	-	61,034	247,427
<u>-</u>	<u>-</u>	<u>-</u>	<u>14,229</u>
<u>158,266</u>	<u>889,893</u>	<u>61,034</u>	<u>1,404,849</u>
<u>(6,331)</u>	<u>(18,315)</u>	<u>(25,492)</u>	<u>(45,297)</u>
<u>1,989</u>	<u>266,709</u>	<u>2,511</u>	<u>788,964</u>
<u>\$ (4,342)</u>	<u>\$ 248,394</u>	<u>\$ (22,981)</u>	<u>\$ 743,667</u>

NONMAJOR CAPITAL PROJECTS FUNDS

Bayou Lacombe Drainage Project

To account for the cost to clean out and dredge the existing Bayou Lacombe channel. Funding to be provided by local funds in the amount of \$178,000 and a DOTD grant in the amount of \$291,000.

Casino Capital Improvements

To account for the accumulation of resources for, and payment of, cost to construct and improve public roads and bridges.

Downtown Marksville Restoration Project

To account for the cost of improvements for downtown Marksville. These improvements are funded by the Clerk of Court and operating funds of the Police Jury.

LSU Agriculture Center/ 4-H Museum

To account for the cost of building a county agents office and 4-H museum which will also house the Avoyelles Parish Commission of Tourism.

Bordelonville Volunteer Fire Department 2007 LCDBG

To account for funds appropriated by Bordelonville Fire Department to the Police Jury to hire a consultant to carry out all administrative activities related to the grant. These funds will be used to enlarge the water system for the Volunteer Fire Department.

Industrial Park Grant

To account for revenues and expenditures related to a grant received for capital improvements to the Industrial Park Road in Mansura, LA.

EECBG - Library

To account for revenues and expenditures related to a grant received for energy efficient capital improvements to the public Libraries.

Courtoom Renovations

To account for revenues and expenditures related to an intergovernmental agreement with the Avoyelles Assessor's Office for improvements to the courtrooms

LCDBG Ike Gustav

To account fo the receipt of and expenditures of grant proceeds related to the implementation of recovery programs designed to address the impact of Hurricanes Ike and Gustav.

Blair Road LCDBG

To account for revenues and expenditures related to a grant received from the State of Louisiana Division of Administration for water system improvements along Blair road.

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Nonmajor Capital Projects Funds

Balance Sheet
 December 31, 2023

	Bayou Lacombe Drainage Project	Casino Capital Improvements	Downtown Marksville Restoration Project	LSU Ag Center / 4-H Museum
ASSETS				
Cash and interest-bearing deposits	\$ 1,548	\$ 7,237	\$ 128	\$ 4,811
Due from other funds	66,924	-	-	-
Total assets	\$ 68,472	\$ 7,237	\$ 128	\$ 4,811
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Deferred inflows of resources:				
Unearned revenue	\$ -	\$ -	\$ -	\$ -
Fund balances (deficit):				
Restricted for -				
Public works	68,472	7,237	-	-
Economic development	-	-	128	4,811
Unassigned (deficit)	-	-	-	-
Total fund balances	68,472	7,237	128	4,811
Total deferred inflows of resources, and fund balances	\$ 68,472	\$ 7,237	\$ 128	\$ 4,811

Bordelonville V.F.D. 2007 LCDBG	Industrial Park Grant	EECBG Library	Courtroom Renovations	LCDBG Ike Gustav	Blair Road LCDBG	Total
\$ 968	\$ 20,662	\$ 1,841	\$ 10	\$ 15	\$ 52	\$ 37,272
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,924</u>
<u>\$ 968</u>	<u>\$ 20,662</u>	<u>\$ 1,841</u>	<u>\$ 10</u>	<u>\$ 15</u>	<u>\$ 52</u>	<u>\$ 104,196</u>
\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
968	-	1,841	-	15	52	78,585
-	20,662	-	-	-	-	25,601
-	-	-	(19,990)	-	-	(19,990)
<u>968</u>	<u>20,662</u>	<u>1,841</u>	<u>(19,990)</u>	<u>15</u>	<u>52</u>	<u>84,196</u>
<u>\$ 968</u>	<u>\$ 20,662</u>	<u>\$ 1,841</u>	<u>\$ 10</u>	<u>\$ 15</u>	<u>\$ 52</u>	<u>\$ 104,196</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 Nonmajor Capital Projects Funds

Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 2023

	Bayou Lacombe Drainage	Casino Capital Improvements	Downtown Marksville Restoration Project	LSU Ag Center / 4-H Museum
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ -	\$ -	\$ -
Fees, charges, and commissions	-	-	-	-
Interest income	<u>41</u>	<u>808</u>	<u>4</u>	<u>126</u>
Total revenues	<u>41</u>	<u>808</u>	<u>4</u>	<u>126</u>
Expenditures:				
Current -				
Public works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	41	808	4	126
Fund balances, beginning	<u>68,431</u>	<u>6,429</u>	<u>124</u>	<u>4,685</u>
Fund balances, ending	<u>\$ 68,472</u>	<u>\$ 7,237</u>	<u>\$ 128</u>	<u>\$ 4,811</u>

Bordelonville V.F.D. 2007 LCDBG	Industrial Park Grant	EECBG Library	Courtroom Renovations	LCBG Ike Gustav	Blair Road LCDBG	Total
\$ -	\$ -	\$ -	\$ -	\$ 971	\$ -	\$ 971
-	-	-	10,000	-	-	10,000
<u>-</u>	<u>542</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>1,522</u>
<u>-</u>	<u>542</u>	<u>-</u>	<u>10,001</u>	<u>971</u>	<u>-</u>	<u>12,493</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>971</u>	<u>-</u>	<u>971</u>
-	542	-	10,001	-	-	11,522
<u>968</u>	<u>20,120</u>	<u>1,841</u>	<u>(29,991)</u>	<u>15</u>	<u>52</u>	<u>72,674</u>
<u>\$ 968</u>	<u>\$ 20,662</u>	<u>\$ 1,841</u>	<u>\$ (19,990)</u>	<u>\$ 15</u>	<u>\$ 52</u>	<u>\$ 84,196</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
LCDBG Balance Sheet
For the Year Ended December 31, 2023

ASSETS

Cash	\$	15
------	----	----

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	<u> -</u>
Fund balance:		
Restricted - Public works		<u> 15</u>
Total liabilities and fund balance	\$	<u> 15</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana
 LCDBG Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 2023

Revenues:		
LCDBG Program	\$	<u>971</u>
Expenditures:		
Current -		
Engineering Services		<u>971</u>
Excess (deficiency) of revenues over expenditures		<u>-</u>
Fund balances, beginning		<u>15</u>
Fund balances, ending	\$	<u><u>15</u></u>

AVOYELLES PARISH POLICE JURY

Financial Data Schedule - Balance Sheet

Section 8 Housing Program

December 31, 2023

Line Item Number	Account Description	14.871 Housing Choice Vouchers	14.IKE DHAP- IKE	14.HCC CARES Act Funding	97.109 Housing Assistance Grant	Total
111	Cash - unrestricted	\$ 93,317	\$ 159,499	\$ -	\$ 55,757	\$ 308,573
113	Cash - other restricted	4,137	-	-	-	4,137
100	Total cash	<u>97,454</u>	<u>159,499</u>	<u>-</u>	<u>55,757</u>	<u>312,710</u>
122	Accounts receivable - HUD other projects	3,071	-	-	-	3,071
120	Total Receivables, Net of Allowance for Doubtful Accounts	<u>3,071</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,071</u>
150	Total current assets	<u>100,525</u>	<u>159,499</u>	<u>-</u>	<u>55,757</u>	<u>315,781</u>
164	Furniture, equipment & machinery - admin.	54,306	-	-	-	54,306
166	Accumulated depreciation	(44,706)	-	-	-	(44,706)
160	Total capital assets, net of accum. depreciation	<u>9,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,600</u>
180	Total noncurrent assets	<u>9,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,600</u>
190	Total assets	<u>\$ 110,125</u>	<u>\$ 159,499</u>	<u>\$ -</u>	<u>\$ 55,757</u>	<u>\$ 325,381</u>
312	Accounts Payable <= 90 Days	\$ 481	\$ -	\$ -	\$ -	\$ 481
342	Unearned revenue	-	-	-	36,260	36,260
310	Total current liabilities	<u>481</u>	<u>-</u>	<u>-</u>	<u>36,260</u>	<u>36,741</u>
300	Total liabilities	<u>481</u>	<u>-</u>	<u>-</u>	<u>36,260</u>	<u>36,741</u>
508.4	Net investment in capital assets	9,600	-	-	-	9,600
511.4	Restricted net position	4,137	-	-	-	4,137
512.4	Unrestricted net position	<u>95,907</u>	<u>159,499</u>	<u>-</u>	<u>19,497</u>	<u>274,903</u>
513	Total equity - net position	<u>109,644</u>	<u>159,499</u>	<u>-</u>	<u>19,497</u>	<u>288,640</u>
600	Total liabilities and net position	<u>\$ 110,125</u>	<u>\$ 159,499</u>	<u>\$ -</u>	<u>\$ 55,757</u>	<u>\$ 325,381</u>

AVOYELLES PARISH POLICE JURY

Financial Data Schedule - Income Statement

Section 8 Housing Program

Year Ended December 31, 2023

Line Item Number	Account Description	14.871 Housing Choice Vouchers	14.IKE DHAP- IKE	14.HCC CARES Act Funding	97.109 Housing Assistance Grant	Total
70600	HUD PHA operating grants	\$ 755,507	\$ -	\$ -	\$ -	\$ 755,507
71100	Investment income - unrestricted	2,405	-	-	-	2,405
71500	Other revenue	<u>12,276</u>	-	-	-	<u>12,276</u>
70000	Total revenue	<u>770,188</u>	-	-	-	<u>770,188</u>
91100	Administrative salaries	47,112	-	-	-	47,112
91200	Auditing fees	4,250	-	-	-	4,250
91500	Employee benefit contributions- admin.	16,273	-	-	-	16,273
91600	Office expenses	25,613	-	-	-	25,613
91900	Other	<u>790</u>	-	-	-	<u>790</u>
91000	Total operating - administrative	<u>94,038</u>	-	-	-	<u>94,038</u>
96130	Workmen's Compensation	<u>165</u>	-	-	-	<u>165</u>
96100	Total insurance premiums	<u>165</u>	-	-	-	<u>165</u>
96210	Compensated absences	<u>311</u>	-	-	-	<u>311</u>
96000	Total other general expenses	<u>311</u>	-	-	-	<u>311</u>
96900	Total operating expenses	<u>94,514</u>	-	-	-	<u>94,514</u>
97000	Excess operating revenue over operating expenses	<u>675,674</u>	-	-	-	<u>675,674</u>
97300	Housing assistance payments	<u>662,899</u>	-	-	-	<u>662,899</u>
97350	HAP Portability-In	<u>8,193</u>	-	-	-	<u>8,193</u>
97400	Depreciation expense	<u>2,400</u>	-	-	-	<u>2,400</u>
90000	Total expenses	<u>768,006</u>	-	-	-	<u>768,006</u>
10000	Excess of revenue over expenses	<u>2,182</u>	-	-	-	<u>2,182</u>
11030	Beginning equity	<u>107,462</u>	<u>159,499</u>	-	<u>19,497</u>	<u>286,458</u>
11170	Administrative fee equity	<u>105,507</u>	-	-	-	<u>105,507</u>
11180	Housing assistance payments equity	<u>\$ 4,137</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,137</u>
11190	Unit months available	1,647	-	-	-	1,647
11210	Unit months leased	1,478	-	-	-	1,478

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by ACT 87 of the 2020 Regular Legislative Session
Criminal Court Fund #106
Cash Basis Presentation
Year Ended December 31, 2023

	First Six Month Period Ended <u>6/30/2023</u>	Second Six Month Period <u>Ended 12/31/2023</u>
Criminal Court Fund #106		
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	\$ 50,893	\$ 49,107
12th Judicial District Attorney, Pre-Trial Diversion Program Fees	<u>7,225</u>	<u>19,133</u>
Total Receipts	<u>\$ 58,118</u>	<u>\$ 68,240</u>
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	<u>\$ -</u>	<u>\$ -</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by ACT 87 of the 2020 Regular Legislative Session
Law Enforcement Fund #108
Cash Basis Presentation
Year Ended December 31, 2023

	First Six Month Period Ended <u>6/30/2023</u>	Second Six Month Period <u>Ended 12/31/2023</u>
Law Enforcement Fund #108		
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	\$ <u>4,998</u>	\$ <u>4,210</u>
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	\$ <u>-</u>	\$ <u>-</u>

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by ACT 87 of the 2020 Regular Legislative Session
Off Duty Witness Fund #109
Cash Basis Presentation
Year Ended December 31, 2023

	First Six Month Period Ended <u>6/30/2023</u>	Second Six Month Period <u>Ended 12/31/2023</u>
Off Duty Witness Fund #109		
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	\$ <u>4,550</u>	\$ <u>1,960</u>
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	\$ <u>-</u>	\$ <u>-</u>

AVOYELLES PARISH POLICE JURY
 Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity
 As Required by ACT 87 of the 2020 Regular Legislative Session
 12th Judicial District Court Fund #145
 Cash Basis Presentation
 Year Ended December 31, 2023

	First Six Month Period Ended <u>6/30/2023</u>	Second Six Month Period <u>Ended 12/31/2023</u>
12th Judicial District Court Fund #145		
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	\$ 21,290	\$ 10,497
Avoyelles Parish Clerk of Court, Civil Fees	<u>1,500</u>	<u>1,713</u>
Total Receipts	<u>\$ 22,790</u>	<u>\$ 12,210</u>
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	<u>\$ -</u>	<u>\$ -</u>

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

Of Counsel
C. Burton Kolder, CPA*

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022
Gerald A. Thibodeaux, Jr., CPA* - retired 2024

* A Professional Accounting Corporation

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 11929 Bricksome Ave.
Ville Platte, LA 70586 Baton Rouge, LA 70816
Phone (337) 363-2792 Phone (225) 293-8300

WWW.KCSRCPAS.COM

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

To the Members of the Police Jury
Avoyelles Parish
Marksville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Police Jury (Police Jury), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated June xx, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questions costs as items 2023-001, 2023-002, and 2023-003 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-004 and 2023-005.

Avoyelles Parish Police Jury's Response to Findings

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

Purpose of this Report

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
June 27, 2024

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

Of Counsel
C. Burton Kolder, CPA*

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022
Gerald A. Thibodeaux, Jr., CPA* - retired 2024

* A Professional Accounting Corporation

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 11929 Bricksome Ave.
Ville Platte, LA 70586 Baton Rouge, LA 70816
Phone (337) 363-2792 Phone (225) 293-8300

WWW.KSRCPAS.COM

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

To the Members of the Police Jury
Avoyelles Parish
Marksville, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Avoyelles Parish Police Jury's (Police Jury) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2023. The Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Avoyelles Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the Police Jury and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Police Jury's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
June 27, 2024

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2023

Federal Grantor/Pass-Through Grantor/Program Name	Assistance Listing Number	Pass-Through Identifying No.	Federal Expenditures	Amounts Passed Through to Subrecipients
Department of Housing and Urban Development -				
Direct Program -				
Section 8 Housing Choice Vouchers - Housing				
Voucher Cluster	14.871	N/A	\$ 869,203	\$ -
Passed-through Louisiana Division of Administration,				
Office of Finance and Support Services:				
Community Development Block Grants	14.228	CDBG - 684281	<u>971</u>	<u>-</u>
Total Department of Housing and Urban Development			<u>870,174</u>	<u>-</u>
Department of the Interior				
Direct Program -				
Payments in Lieu of Taxes	15.226	N/A	<u>1,776</u>	<u>-</u>
Department of Transportation				
Passed-through State of Louisiana Office				
of Community Development				
Formula Grants for Rural Areas	20.509	LA-2020-007-00	<u>247,696</u>	<u>-</u>
Department of Homeland Security -				
Passed-through State of Louisiana Military				
Emergency Management Performance Grants				
	97.042	EMPG 2021-EP-2019-00001-S01	28,241	-
Homeland Security Grant Program	97.067	EMW-2020-SS-00001-S01	<u>35,609</u>	<u>-</u>
Total Department of Homeland Security			<u>63,850</u>	<u>-</u>
Department of Treasury -				
Coronavirus State and Local Recovery Funds				
	21.027	N/A	4,861,320	-
Local Assistance Tribal Consistency Fund	21.032	N/A	<u>195,012</u>	<u>-</u>
Total Department of Treasury			<u>5,056,332</u>	<u>-</u>
Total Federal Awards			<u>\$ 6,239,828</u>	<u>\$ -</u>

The accompanying notes are an integral part of this schedule

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2023

(1) General

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the Avoyelles Parish Police Jury (Police Jury) under programs of the federal government for the year ended December 31, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Police Jury, it is not intended to and does not present the financial position, or changes in net assets of the Police Jury.

(2) Basis of Accounting

Expenditures reported on the accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury’s financial statements. Such expenditures are recognized following the principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

The Police Jury has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

(4) Department of the Treasury – Coronavirus State and Local Fiscal Recovery Funds – #21.027

As of December 31, 2023, the Police Jury has received grant funds totaling \$7,797,502 from the Department of Treasury– Coronavirus State and Local Fiscal Recovery Fund (ARPA). As of January 1, 2023, ARPA grant funds totaling \$1,621,192 were expended and reported in previous years while \$4,861,320 was expended and reported on the current year SEFA. The balance of the remaining ARPA funds of \$1,314,990 is recorded as unearned revenue in the General Fund at December 31, 2023. The unearned grant revenues will be recognized as income, as well as reported as expenditures on the SEFA, in a future period.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

Part I. Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes x No
Significant deficiencies identified? x Yes _____ None reported

Noncompliance material to financial statements noted? x Yes _____ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes x No
Significant deficiencies identified? _____ Yes x None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? _____ Yes x No

Major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Recovery Funds

Dollar threshold used to distinguish between type A and type B programs: \$750,000.

Auditee qualified as low risk auditee. x Yes _____ No

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

A. Internal Control Findings -

See internal control findings 2023-001, 2023-002, and 2023-003 on the schedule of current and prior year audit findings and management's corrective action plan.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

B. Compliance Findings –

See compliance findings 2023-004 and 2023-005 on the schedule of current and prior year audit findings and management's corrective action plan.

Part III. Findings and questioned costs for Federal awards reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200:

A. Internal Control Findings –

No internal control findings reported.

B. Compliance Findings -

No compliance findings reported.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2023

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

A. Internal Control Over Financial Reporting

2023-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: Unknown

CONDITION: The Avoyelles Parish Police Jury did not have adequate segregation of functions within the accounting system.

CRITERIA: AU-C §315.04, *Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement*, defines internal control as follows:

“Internal control is a process, affected by those charged with governance, management, and other personnel, designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.”

CAUSE: The cause of the condition is the fact that the Police Jury does not have a sufficient number of staff performing administrative and financial duties so as to provide adequate segregation of accounting and financial duties.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Police Jury concurs with the audit finding. Due to the size of staffing, the achievement of adequate segregation of duties is desirable, but cost prohibitive. All efforts are made to segregate duties where feasible. In an effort to establish more sound controls the Police Jury monitors activity and balances in all fund accounts.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2023

2023-002 Application of Generally Accepted Accounting Principles (GAAP)

Fiscal year finding initially occurred: 2007

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities in the financial statement preparation process.

CRITERIA: The Police Jury's internal control over financial reporting includes policies and procedures that pertain to its ability to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements, including the ability of management and staff to detect potential misstatements that may exist in the financial statements and related disclosures."

CAUSE: The cause of the condition results from a reliance on the external auditor as part of the internal control process.

EFFECT: Financial statements and related supporting transactions may reflect a departure from generally accepted accounting principles.

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

MANAGEMENT'S CORRECTIVE ACTION PLAN: We evaluated the cost vs. benefit of establishing enhanced internal controls over financial statement preparation and determined that it would not be cost effective to enhance these controls. Currently, our financial staff receive annual training related to their job duties and we carefully review the financial statements, related notes, and proposed adjustments. All questions are adequately addressed by our auditors, which allows us to appropriately supervise these functions. We feel the appropriate steps have been taken to reduce the financial statement risk related to this finding.

2023-003 Reconciliation of Significant Account Balances

Fiscal year finding initially occurred: 2021

CONDITION: During the performance of our audit procedures, it was noted that reoccurring reconciliations performed on various significant account balances contained significant errors and/or omissions.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2023

CRITERIA: AU-C §315.04, *Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement*, defines internal control as follows: "Internal control is a process, affected by those charged with governance, management, and other personnel designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations."

CAUSE: Failure to maintain effective internal controls over significant account balance reconciliations.

EFFECT: Failure to maintain existing internal controls over significant account balance reconciliations could lead to errors or misstatements that, if remain uncorrected, could materially misstate the financial statements.

RECOMMENDATION: Management should review current internal controls and job assignments to ensure adequate time is available to properly maintain complete and accurate financial statements.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Police Jury will develop, review and implement internal controls to ensure all significant account balances are accurately reconciled in a timely manner.

B. Compliance

2023-004 Budget Noncompliance

Fiscal year finding initially occurred: 2020

CONDITION: Actual expenditures exceeded budgeted expenditures by more than 5% in the General Fund, Drainage Fund and Health Unit Fund.

CRITERIA: LSA-RS39:1311 et seq, Budgetary Authority and Control, provides for budget amendments when:

"Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by 5 % or more."

CAUSE: The Police Jury failed to properly amend the budget as needed throughout the year.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2023

EFFECT: The Police Jury may not prevent and/or detect compliance violations and/or errors or irregularities in a timely manner due to expenditures exceeding the appropriated budget,

RECOMMENDATION: The Police Jury should periodically compare actual financial activity to budgeted activity and adopt budgetary amendments, as necessary, to ensure compliance with state statutes.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Police Jury will adhere to the provisions of LSA-RS 39:1911 et seq by monitoring its financial statements closely and amending the budget when actual expenditures plus projected expenditures exceed budgeted expenditures by more than five percent.

2023-005 Violations of the Louisiana Environmental Quality Act

Fiscal year finding initially occurred: 2023

CONDITION: A Consolidated Compliance Order & Notice of Potential Penalty was issued to the Avoyelles Parish Police Jury by the Louisiana Department of Environmental Quality in January 2023.

CRITERIA: Authority granted to the Louisiana Department of Environmental Quality by the Louisiana Environmental Quality Act, LA R.S. 30:2001, et seq., and particularly by LA R.S. 30:2025(C), 30:2050.2 and 30:2050.3(B).

CAUSE: The Louisiana Department of Environmental Quality conducted site inspections and subsequent file review of the Avoyelles Parish Barn facility in 2022 resulting in the identification of violations of the Louisiana Environmental Quality Act and supporting regulations.

EFFECT: The Consolidated Compliance Order & Notice of Potential Penalty issued in January 2023 outlined eighteen (18) orders of action to be completed by the Avoyelles Parish Police Jury. Failure to comply with the orders could result in the assessment of a civil penalty in an amount of not more than fifty thousand dollars (\$50,000) for each day of continued violation or noncompliance with the Louisiana Environmental Quality Act.

RECOMMENDATION: Management should take steps to complete the various orders outlined in the Consolidated Compliance Order & Notice of Potential Penalty as well as develop and implement policies and procedures to ensure compliance with all state and federal environmental laws and regulations.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2023

MANAGEMENT'S CORRECTIVE ACTION PLAN: Management has engaged the services of Advanced Environmental Compliance, LLC to coordinate its response to the Louisiana Department of Environmental Quality as well as provide guidance with developing and implementing policies and procedures to ensure compliance with all environmental rules and regulations in the future.

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

2022-001 Inadequate Segregation of Functions

CONDITION: The Avoyelles Parish Police Jury did not have adequate segregation of functions within the accounting system.

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

CURRENT STATUS: Unresolved. See item 2023-001.

2022-002 Application of Generally Accepted Accounting Principles (GAAP)

CONDITION: The Avoyelles Parish Police Jury does not have adequate internal controls over recording the entity's financial transactions or preparing its financial statements, including the related notes in accordance with generally accepted accounting principles (GAAP).

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

CURRENT STATUS: Unresolved. See item 2023-002.

2022-003 Bank Reconciliations

Fiscal year finding initially occurred: 2020

CONDITION: The Avoyelles Parish Police Jury did not accurately reconcile several bank statements in a timely manner.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2023

RECOMMENDATION: All cash balances, as reported on the Police Jury's general ledger, should be accurately reconciled to appropriate supporting documentation on a monthly basis.

CURRENT STATUS: Partially resolved. See item 2023-003

B. Compliance and Other Matters

2022-004 Budget Noncompliance

Fiscal year finding initially occurred: 2020

CONDITION: Actual revenues failed to meet budgeted revenues by more than 5% in the Road District No. 2 Fund. Actual expenditures exceeded budgeted expenditures by more than 5% in the Solid Waste Fund

RECOMMENDATION: The Police Jury should periodically compare actual financial activity to budgeted amounts and adopt budgetary amendments, as necessary, to ensure compliance with state statute.

CURRENT STATUS: Unresolved. See item 2023-004

C. Internal Control Over Compliance – Uniform Guidance

2022-005 Excess Premium Pay to Single Eligible Workers

Fiscal year finding initially occurred: 2022

CONDITION: The Police Jury awarded premium pay to eligible workers in FY 21 and FY 22. Total premium pay payments made to select eligible workers exceeded \$25,000.

CRITERIA: Federal regulations (2 CFR 200.303) require non-federal entities receiving federal awards establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program requirements.

RECOMMENDATION: Procedures should be established to ensure that all grant award rules and regulations are interpreted correctly and followed.

CURRENT STATUS: Resolved. Procedures were developed and implemented to ensure all grant program managers obtain a complete understanding of the various grant agreement rules and regulations for all grant programs under their management.

AVOYELLES PARISH POLICE JURY
312 N. MAIN STREET, MARKSVILLE, LA 71351
OFFICE (318) 253-9208 : FAX (318) 253-4614

DARRELL G. WILEY
District 1

TRAVIS FRANKS
District 2

MARK BORREL
District 3

EARNEST ANDERSON
District 4

CLYDE BENSON
District 5

MCKINLEY KELLER
District 6

ALLEN THOMAS
District 7

SAM PEARCE
District 8

JACOB COCO
District 9

JAMEY M. WILEY
SECRETARY-TREASURER

LAURA D. GASPARD
ASSISTANT
SECRETARY-TREASURER

KEVIN P. BORDELON
CIVIL WORKS DIRECTOR

KEITH GREENHOUSE
PARISH SUPERINTENDENT

Avoyelles Parish Police Jury respectfully submits the following schedule of current audit findings for the for the year ended December 31, 2023.

Audit conducted by:

Kolder, Slaven & Company, LLC
1428 Metro Dr.
Alexandria, LA 71301

Audit Period: Fiscal year ended December 31, 2023

The findings from the December 31, 2023 schedule of findings and questioned costs are discussed below. Each finding is numbered consistently with the number assigned to the schedule.

FINDING – FINANCIAL AUDIT

Significant Deficiencies

2023-001 Inadequate Segregation of Accounting Functions

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

CORRECTIVE ACTION PLAN: The Police Jury concurs with the audit finding. Due to the size of staffing, the achievement of adequate segregation of duties is desirable, but cost prohibitive. All efforts are made to segregate duties where feasible. In an effort to establish more sound controls the Police Jury monitors activity and balances in all fund accounts.

2023-002 Application of Generally Accepted Accounting Principles (GAAP)

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

CORRECTIVE ACTION PLAN: We evaluated the cost vs. benefit of establishing enhanced internal controls over financial statement preparation and determined that it would not be cost effective to enhance these controls. Currently, our financial staff receive annual training related to their job duties and we carefully review the financial statements, related notes, and proposed adjustments. All questions are adequately addressed by our auditors, which allows us to appropriately supervise these functions. We feel the appropriate steps have been taken to reduce the financial statement risk related to this finding.

2023 -003 Reconciliation of Significant Account Balances

RECOMMENDATION: Management should review current internal controls and job assignments to ensure adequate time is available to properly maintain complete and accurate financial statements.

CORRECTIVE ACTION PLAN: The Police Jury will develop, review, and implement internal controls to ensure all significant account balances are accurately reconciled in a timely manner.

Compliance and Other Matters

2023-004 Budget Noncompliance

RECOMMENDATION: The Police Jury should periodically compare actual financial activity to budgeted activity and adopt budgetary amendments, as necessary, to ensure compliance with state statutes.

CORRECTIVE ACTION PLAN: The Police Jury will adhere to the provisions of LSA-RS 39:1911 et seq by monitoring its financial statements closely and amending the budget when actual expenditures plus projected expenditures exceed budgeted expenditures by more than five percent.

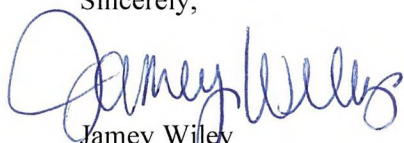
2023-005 - Violations of the Louisiana Environmental Quality Act

RECOMMENDATION: Management should take steps to complete the various orders outlined in the Consolidated Compliance Order & Notice of Potential Penalty as well as develop and implement policies and procedures to ensure compliance with all state and federal environmental laws and regulations.

CORRECTIVE ACTION PLAN: Management has engaged the services of Advanced Environmental Compliance, LLC to coordinate its response to the Louisiana Department of Environmental Quality as well as provide guidance with developing and implementing policies and procedures to ensure compliance with all environmental rules and regulations in the future.

If there are questions regarding the plan, please call Jamey Wiley, Secretary/Treasurer, at 318-253-9208.

Sincerely,


Jamey Wiley
Secretary/Treasurer

AVOYELLES PARISH POLICE JURY
312 N. MAIN STREET, MARKSVILLE, LA 71351
OFFICE (318) 253-9208 : FAX (318) 253-4614

DARRELL G. WILEY
District 1

Avoyelles Parish Police Jury respectfully submits the following schedule of prior audit findings for the year ended December 31, 2023.

TRAVIS FRANKS
District 2

Audit conducted by:
Kolder, Slaven & Company, LLC
1428 Metro Drive
Alexandria, LA 71301

MARK BORREL
District 3

Audit Period: Fiscal year ended December 31, 2023

EARNEST ANDERSON
District 4

The findings from December 31, 2023 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the number assigned in the schedule.

CLYDE BENSON
District 5

FINDING – FINANCIAL AUDIT

Internal Controls

MCKINLEY KELLER
District 6

Significant Deficiencies

2022-001 Inadequate Segregation of Accounting Functions

ALLEN THOMAS
District 7

Year Finding Initially Occurred: Unknown

SAM PEARCE
District 8

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

JACOB COCO
District 9

CORRECTIVE ACTION TAKEN: See 2023-001. The Police Jury concurs with the audit finding. Due to the size of staffing, the achievement of adequate segregation of duties is desirable, but cost prohibitive. All efforts are made to segregate duties where feasible. In an effort to establish more sound controls the Police Jury monitors activity and balances in all fund accounts.

JAMEY M. WILEY
SECRETARY-TREASURER

2022 -002 Application of Generally Accepted Accounting Principles (GAAP)

LAURA D. GASPARD
ASSISTANT
SECRETARY-TREASURER

Fiscal year finding initially occurred: Unknown.

KEVIN P. BORDELON
CIVIL WORKS DIRECTOR

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

KEITH GREENHOUSE
PARISH SUPERINTENDENT

CORRECTIVE ACTION TAKEN: See 2023-002. We evaluated the cost vs. benefit of establishing enhanced internal controls over financial statement preparation and determined that it would not be cost effective to enhance these controls. Currently, our financial staff receive annual training related to their job duties and we carefully review the financial statements, related notes, and proposed adjustments.

All questions are adequately addressed by our auditors, which allows us to appropriately supervise these functions. We feel the appropriate steps have been taken to reduce the financial statement risk related to this finding.

2022-003 Bank Reconciliations

Year Finding Initially Occurred: 2021

RECOMMENDATION: All cash balances, as reported on the Police Jury's general ledger, should be accurately reconciled to appropriate supporting documentation on a monthly basis

CORRECTIVE ACTION TAKEN: See 2023-003. The Police Jury will develop, review, and implement internal controls to ensure all significant account balances are accurately reconciled in a timely manner.

Compliance and Other Matters

2022-004 Budget Noncompliance

Year Finding Initially Occurred: 2021

RECOMMENDATION: The Police Jury should periodically compare actual financial activity to budgeted amounts and adopt budgetary amendments, as necessary, to ensure compliance with state statute.

MANAGEMENT'S CORRECTIVE ACTION PLAN: See 2023-004. The Police Jury will adhere to the provisions of LSA-RS 39:1911 et seq by monitoring its financial statements closely and amending the budget when actual expenditures plus projected expenditures exceed budgeted expenditures by more than five percent.

Uniform Guidance

Significant Deficiency

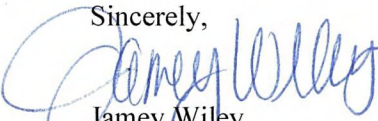
2022-005 Excess Premium Pay to Single Eligible Workers

RECOMMENDATION: Procedures should be established to ensure that all grant award rules and regulations are interpreted correctly and followed.

MANAGEMENT'S CORRECTIVE ACTION PLAN: Procedures were developed and implemented to ensure all grant program managers obtain a complete understanding of the various grant agreement rules and regulations for all grant programs under their management. Also, additional review procedures were implemented within the finance department to ensure compliance with all grant award rules and regulations.

If there are questions regarding the plan, please call Jamey Wiley, Secretary/Treasurer, at 318-253-9208.

Sincerely,



Jamey Wiley
Secretary/Treasurer

Avoyelles Parish Police Jury
Marksville, Louisiana

Statewide Agreed-Upon Procedures Report

Fiscal Period January 1, 2023 through December 31, 2023

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

Of Counsel
C. Burton Kolder, CPA*

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022
Gerald A. Thibodeaux, Jr., CPA* - retired 2024

* A Professional Accounting Corporation

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 11929 Bricksome Ave.
Ville Platte, LA 70586 Baton Rouge, LA 70816
Phone (337) 363-2792 Phone (225) 293-8300

WWW.KCSRCPAS.COM

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To Members of the Board of the
Avoyelles Parish Police Jury and the
Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023 through December 31, 2023. The Avoyelles Parish Police Jury's management is responsible for those C/C areas identified in the SAUPs.

Avoyelles Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal period January 1, 2023 through December 31, 2023. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

- A. Obtained and inspected the entity's written policies and procedures and observed that they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - ii) ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and

purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

- iii) **Disbursements**, including processing, reviewing, and approving.
- iv) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- v) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- vi) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

We performed the procedures and discussed the results with management.

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

2) Board or Finance Committee

- A. Obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- i) Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii) For those entities reporting on the governmental accounting model, observed that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - iii) For governmental entities, obtained the prior year audit report and observed the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.
 - iv) Observed whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

3) Bank Reconciliations

- A. Obtained a listing of entity's bank accounts for the fiscal period from management and management's representation that the listing is complete. Asked management to identify the entity's main operating account. Selected the entity's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). Randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for selected each account, and observed that:
- i) Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged).
 - ii) Bank reconciliations included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged).
 - iii) 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.

4) Collections (excluding electronic funds transfers)

- A. Obtained a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly selected 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtained a listing of collection locations and management's representation that the listing is complete. Randomly selected one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that:
 - i) Employees that are responsible for cash collections do not share cash drawers/registers.
 - ii) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - iii) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - iv) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash and observed the bond or insurance policy for theft was enforced during the fiscal period.
- D. Randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtained supporting documentation for each of the 10 deposits and:
 - i) Observed that receipts are sequentially pre-numbered.
 - ii) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii) Traced the deposit slip total to the actual deposit per the bank statement.
 - iv) Observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v) Traced the actual deposit per the bank statement to the general ledger.

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

- A. Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly selected 5 locations (or all locations if less than 5).
- B. For each location selected under #5A above, obtained a listing of those employees involved with non-payroll purchasing and payment functions. Obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquired of employees about their job duties), and observed that job duties are properly segregated such that:
- i) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - ii) At least two employees are involved in processing and approving payments to vendors.
 - iii) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files.
 - iv) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
 - v) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
- C. For each location selected under #5A above, obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. Randomly selected 5 disbursements for each location, obtained supporting documentation for each transaction and:
- i) Observed whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - ii) Observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly selected 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observed that each electronic disbursement was (a) approved only by those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month/or account for testing that does include electronic disbursements.

6) Credit Cards/Debit Cards/Fuel Cards/P-Cards

- A. Obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtained management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly selected one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtained supporting documentation, and:
 - i) Observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
 - ii) Observed that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under #6B above, excluding fuel cards, randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

- A. Obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly selected 5 reimbursements, obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - i) If reimbursed using a per diem, observed the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - ii) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - iii) Observed that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those

individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii.)

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

8) Contracts

- A. Obtained from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtained management's representation that the listing is complete. Randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - i) Observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - ii) Observed whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
 - iii) If the contract was amended (e.g. change order), observed that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, that approval was documented).
 - iv) Randomly selected one payment from the fiscal period for each of the 5 contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed the invoice and related payment agreed to the terms and conditions of the contract.

9) Payroll and Personnel

- A. Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly selected 5 employees or officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly selected one pay period during the fiscal period. For the 5 employees or officials selected under #9A above, obtained attendance records and leave documentation for the pay period, and:
 - i) Observed all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - ii) Observed whether supervisors approved the attendance and leave of the selected employees or officials.
 - iii) Observed any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - iv) Observed the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

- C. Obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly selected two employees or officials, obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agreed the hours to the employee's or official's cumulative leave records, agreed the pay rates to the employee or official's authorized pay rates in the employee's or official's personnel files, and agreed the termination payment to entity policy.
- D. Obtained management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtained ethics documentation from management, and:
 - i) Observed documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.
 - ii) Observed whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquired and/or observed whether the agency has appointed an ethics designee as required by R.S. 42:1170.

11) Debt Service

- A. Obtained a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Selected all debt instruments on the listing, obtained supporting documentation, and observed State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

12) Fraud Notice

- A. Obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. Observed the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

13) Information Technology Disaster Recovery/ Business Continuity

- A. Performed the following procedures and verbally discussed the results with management:
 - i) Obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observed that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - ii) Obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible for testing/ verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.
 - iii) Obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly selected 5 computers and observed while management demonstrated that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly selected 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observed evidence that the selected terminated employees have been removed or disabled from the network.
- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtained cybersecurity training documentation from management, and observed that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
 - Hired on or before June 9, 2020 – completed the training; and
 - Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

We performed the procedures and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtained sexual harassment training documentation from management, and observed that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observed that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed that the report includes the applicable requirements of R.S. 42:344:
 - i) Number and percentage of public servants in the agency who have completed the training requirements.
 - ii) Number of sexual harassment complaints received by the agency.
 - iii) Number of complaints which resulted in a finding that sexual harassment occurred.
 - iv) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective actions.
 - v) The amount of time it took to resolve each complaint.

Findings:

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

Written Policies:

Avoyelles Parish Police Jury did not have written policies and procedures addressing the following:

- Contracting: Legal review.
- Travel & Expense Reimbursement: Required approvers.
- Ethics: System to monitor possible ethics violations, and the requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- Debt Service: EMMA reporting requirements.
- Sexual Harassment: Annual employee training and annual reporting.

Board or Finance Committee:

Meeting minutes do not include written reference to the progress of resolving audit findings.

Bank Reconciliations:

Five of five bank reconciliations selected for testing did not include evidence that a member of management/board member, who does not handle cash, post ledgers, or issue checks, reviewed each bank reconciliation within one month of the date the reconciliation was prepared.

Two of five bank reconciliations selected for testing did not include evidence that management has researched reconciling items that have been outstanding for more than twelve months from the statement closing date.

Cash Collections:

The employee responsible for cash collections is also responsible for preparing/making deposits and reconciling collection information.

The Avoyelles Parish Police Jury does not issue sequentially prenumbered cash receipts.

One of ten deposits selected for testing could not be traced back to the deposit slip or bank statement due to lack of support.

Four of ten bank deposits selected for testing were not made within one business day of receipt at the collection location.

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

One of two monthly credit card accounts selected for testing was assessed finance charges and/or late fees.

One of twenty transactions selected for testing was not supported by an original itemized receipt and contained no documentation of the business purpose for the transaction.

Travel and Expense Reimbursement:

One of five reimbursements selected for testing was not approved in writing by someone other than the person receiving the reimbursement.

Payroll and Personnel:

For five of five employees selected for testing, no authorized salary/pay rate was maintained within the employee's personnel file.

Prevention of Sexual Harassment:

The sexual harassment report prepared by management did not include the percentage of public servants who serve the Avoyelles Parish Police Jury who completed the sexual harassment training requirements.

Management's Response:

The management of Avoyelles Parish Police Jury concurs with the exceptions and are working to address the deficiencies identified.

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

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

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
June 27, 2024