

Tangipahoa Parish Sheriff

FINANCIAL REPORT

JUNE 30, 2023

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INDEPENDENT AUDITORS' REPORT

To the Honorable Daniel Edwards
Tangipahoa Parish Sheriff
Amite, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Tangipahoa Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Tangipahoa Parish Sheriff, as of June 30, 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 Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff'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 Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule, schedule of Sheriff's proportionate share of the net pension liability(asset), and the schedule of the Tangipahoa Parish Sheriff's contributions, on pages 4 through 10 and 41 through 43, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The non-major governmental funds - combining statements, custodial funds - combining statement of fiduciary net position, custodial funds - combining statement of changes in fiduciary net position, sheriff's sworn statement, schedule of compensation, benefits and payments to agency head, and the justice system funding schedules presented on pages 44 through 53 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 combining and individual nonmajor fund financial statements 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2023, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Sheriff'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 Sheriff's internal control over financial reporting and compliance.



Gonzales, Louisiana
December 29, 2023

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

This section of Tangipahoa Parish Sheriff's annual financial report presents our discussion and analysis of the Sheriff's financial performance during the fiscal year that ended on June 30, 2023. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information (where available).

FINANCIAL HIGHLIGHTS

- The Sheriff's total net position decreased \$1,563,194 over the course of this year's operations.
- During the year, the Sheriff's expenses were \$1,563,194 more than the \$24.6 million generated in ad valorem taxes, charges for services, operating and capital grants for governmental programs, and other general revenues.
- Expenses for the year were \$26.2 million, an increase of \$5,430,209 from prior year.
- At the close of the fiscal year, the Sheriff's governmental funds reported combined ending fund balance of \$9,750,834. Approximately 96% of this amount or \$9,394,926 is unassigned and available for use at the Sheriff's discretion.
- The remaining fund balance of \$355,908 includes \$93,268 in nonspendable funds and \$262,640 in restricted for other purposes.
- The general fund reported a decrease in fund balance this fiscal year of \$1,757,335.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts - management's discussion and analysis (this section), the financial statements, required supplementary information, and other supplementary information. The financial statements include two kinds of statements that present different views of the Sheriff:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Sheriff's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Sheriff's government, reporting the Sheriff's operations in more detail than the government-wide statements.
 - The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
 - Fiduciary fund statements provide information about the financial relationships in which the Sheriff acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Sheriff's financial statements, including the portion of the Sheriff's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

TANGIPAOHA PARISH SHERIFF
AMITE, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Figure A-1

	Government-wide Statements	Governmental Funds	Fiduciary Funds
Scope	Entire Sheriff government (except fiduciary funds)	The activities of the Sheriff that are not proprietary or fiduciary, such as public safety	Instances in which the Sheriff is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of revenues, expenditures, and changes in fund balances 	<ul style="list-style-type: none"> • Statement of fiduciary net position • statement of changes in fiduciary net position
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included.	All assets and liabilities, both short-term and long-term; the Sheriff's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payments are due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Government-wide Statements

The government-wide statements are designed to provide readers with a broad overview of the Sheriff's finances in a manner, which is similar to a private-sector business. They are presented on the accrual basis of accounting where revenues and expenditures are recognized on the date, they occurred rather than on the date they were collected or paid. The statement of net position presents information on all of the Sheriff's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff is improving or deteriorating.

The Statement of Activities presents information which shows how the Sheriff's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

These two government-wide statements distinguish functions of the Sheriff, which are supported by taxes intergovernmental revenues, and charges for services (governmental activities).

- To assess the overall health of the Sheriff you need to consider additional non-financial factors such as changes in the Sheriff's property tax base and the growth of Tangipahoa Parish.

The government-wide financial statements of the Sheriff include:

- Governmental activities – the Sheriff's basic services are included here, such as police and general administration. Ad valorem taxes, state and federal grants, fines, fees, charges, and commissions for services finance most of these activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

The Sheriff has two kinds of funds:

- Governmental funds – The Sheriff's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- Fiduciary funds – These funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. These funds are custodial in nature and do not involve measurement of results of operations. We exclude these activities from the Sheriff's government-wide financial statements because the Sheriff cannot use these assets to finance its operations. The fiduciary net position and changes in fiduciary net position are included on pages 17-18.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

Net position. The Sheriff's net position decreased between fiscal years 2023 and 2022 by \$1,563,194. (See Table A-1.)

Table A-1
Sheriff's Net Position

	Governmental Activities	
	<u>2023</u>	<u>2022 restated</u>
Current and other assets	\$11,877,666	\$18,690,784
Non-depreciable capital assets	105,343	105,343
Capital assets, net of accumulated depreciation and amortization	<u>4,643,293</u>	<u>3,245,552</u>
Total assets	<u>16,626,302</u>	<u>22,041,679</u>
Deferred outflows of resources	<u>8,764,498</u>	<u>3,957,036</u>
Total assets and deferred outflows of resources	<u>25,390,800</u>	<u>25,998,715</u>
Current liabilities	957,312	733,394
Long-term liabilities	<u>11,634,585</u>	<u>48,648</u>
Total liabilities	<u>12,591,897</u>	<u>782,042</u>
Deferred inflows of resources	<u>2,371,426</u>	<u>13,226,002</u>
Total liabilities and deferred inflows of resources	<u>14,963,323</u>	<u>14,008,044</u>
Net position		
Net investment in capital assets	3,879,224	3,302,247
Restricted for other purposes	262,640	234,867
Unrestricted	<u>6,285,613</u>	<u>8,453,557</u>
Total net position, restated	<u>\$10,427,477</u>	<u>\$ 11,990,671</u>

Changes in net position. The Sheriff's total revenues increased by 14.2 percent. (See Table A-2.) Approximately 51 percent of the Sheriff's revenue comes from ad valorem tax collections from Tangipahoa Parish. An additional 27 percent of the Sheriff's revenue comes from charges for services including prisoner housing and commissions. Grant income represents 2 percent. The remaining 20 percent is comprised of miscellaneous fees and other intergovernmental revenue.

The total cost of all programs and services increased \$5,430,209 which is primarily attributed to the increase in capital outlay expenditures and salaries and benefits. The Sheriff's expenses cover all services performed by its office.

Net investment in capital assets represents 37 percent of net position. The Sheriff uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

The unrestricted net position represents 60 percent, which is a decrease of 26 percent from the prior year. These resources are available for the Sheriff's operations.

TANGIPAOA PARISH SHERIFF
AMITE, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Governmental Activities

Revenues for the Sheriff's governmental activities increased by 14.2 percent to approximately \$24.6 million and total expenses increased 26.1 percent to approximately \$26.2 million.

Table A-2
Changes in Sheriff's Net Position

	Governmental Activities	
	<u>2023</u>	<u>2022</u>
Revenues		
Program revenues		
Charges for services	\$6,752,740	\$5,711,469
Operating grants and contributions	359,926	469,039
Capital grants and contributions	123,645	95,208
General revenues		
Taxes- Ad valorem	12,459,680	11,633,349
State revenue sharing	610,869	609,498
State supplemental pay	707,189	625,787
Investment earnings	448,602	107,873
Correctional reimbursements	771,064	248,808
Contract reimbursements	974,105	788,195
Self-generated fees	304,105	376,271
Seized assets	85,920	57,317
Other reimbursed expenses	401,632	149,732
Non-employer contributions	636,031	697,311
Total revenues	<u>24,635,508</u>	<u>21,569,857</u>
Expenses		
Public safety	26,187,656	20,761,597
Interest	11,046	6,896
Total expenses	<u>26,198,702</u>	<u>20,768,493</u>
(Decrease)Increase in net position	(1,563,194)	801,364
Beginning net position, restated	<u>11,990,671</u>	<u>11,189,307</u>
Ending net position	<u>\$10,427,477</u>	<u>\$11,990,671</u>

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

As the Sheriff completed this year, its general fund reported a fund balance of \$9.5 million, a decrease from last year of \$1,757,335. The fund balance is considered adequate for the Sheriff's current needs.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

General Budgetary Highlights

Over the course of the year, the Sheriff made amendments to the general fund budget. These budget amendments reflect increases in revenues, other financing sources and expenditures. Overall change in revenues and other financing sources resulted in an amendment of \$2,221,915 as follows:

- Intergovernmental net increase by \$124,834.
- Taxes - Ad valorem increase by \$590,752.
- Bonds and fines increased by \$22,756.
- Civil fees increased by \$52,165.
- Prison income increased \$441,432.
- Interest earned increased by \$231,774.
- Seized assets decreased by \$100,000.
- Self-generated fees increased by \$72,651.
- Other reimbursed expenses increased by \$31,004.
- Correctional reimbursements increased by \$165,883.
- Contract reimbursements increased by \$151,198.
- Other financing sources increased by \$437,466.

The budget was amended to reflect an overall increase of anticipated expenditures by \$4,529,378, mainly in the areas of prisoner expenditures, salaries, retirement contributions, and capital outlay. Actual expenditures of approximately \$26.9 million were more than the \$25.5 million reflected on the amended budget.

CAPITAL ASSETS

At the end of 2023, the Sheriff had net investment in capital assets (net of accumulated depreciation and amortization) in the amount of \$4,748,636 (See Table A-3.)

Table A-3
Sheriff's Capital Assets
(Net of accumulated depreciation)

	Governmental Activities	
	2023	2022
Land	\$ 105,343	\$ 105,343
Buildings	597,764	633,716
Data Processing Equipment	394,610	356,532
Law Enforcement Equipment	1,108,283	791,073
Office Equipment	16,082	12,599
Office Furniture	5,518	8,272
Other Machinery & Equipment	4,265	6,866
Vehicles	1,793,191	1,387,515
Right to use assets- leases	542,841	48,979
Right to use assets- SBITA	180,739	-
Total	\$ 4,748,636	\$ 3,350,895

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

CAPITAL ASSETS (continued)

This year's major capital asset additions include:

- Sheriff vehicles costing \$904,769.
- Purchase of data processing equipment of \$416,818.
- Purchase of law enforcement and office equipment of \$742,580.
- Right to use assets- leases totaled \$560,442.
- Right to use assets- SBITA totaled \$209,890.

This year's major capital asset deletions include:

- Vehicles totaling \$432,637 with a book value of \$12,821.
- Law enforcement equipment totaling \$354,545 with a book value of \$161,068.

The amended budget for capital outlay for the 2022-2023 fiscal year totaled \$1,760,021.

Additional information on the Sheriff's capital assets is located in "Note 6" of the notes to the financial statements.

LONG-TERM LIABILITIES

At June 30, 2023 and 2022, the Sheriff had the following long-term liabilities outstanding at year end.

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Note payable	\$ 274,886	\$ -
Lease liabilities	400,453	48,648
Subscription payable	194,073	-
Net pension liability	11,180,517	-
Total	<u>\$ 12,049,929</u>	<u>\$ 48,648</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Sheriff is dependent on ad valorem taxes and prisoner housing reimbursement for 68 percent of its revenues. The economy is not expected to generate significant growth. The Sheriff's 2023-2024 budget reflects a total revenue decrease of \$39,449. Expenditures are budgeted to decrease by \$2,892,919, which is mainly attributed to projected decreases in capital outlay. Budgetary fund balance is estimated at approximately \$9.3 million as of June 30, 2024.

CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Sheriff's finances and to demonstrate the Sheriff's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Kathy Stafford at the Tangipahoa Parish Sheriff's Office, 15475 Club Deluxe Road, Hammond, Louisiana 70403.

TANGIPAOHA PARISH SHERIFF
AMITE, LOUISIANA

STATEMENT OF NET POSITION
JUNE 30, 2023

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS

Cash and cash equivalents	\$ 8,792,709
Accounts receivable	2,813,837
Grant receivable	47,937
Due from other governments	129,915
Prepaid expenses	93,268
Non-depreciable capital assets	105,343
Capital assets, net of accumulated depreciation and amortization	4,643,293
Total assets	<u>16,626,302</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension related	<u>8,764,498</u>
Total deferred outflows of resources	<u>8,764,498</u>

Total assets and deferred outflows of resources	<u>\$ 25,390,800</u>
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

LIABILITIES

Accounts payable	\$ 259,366
Accrued salaries and wages	181,854
Due to others	100,748
Long-term liabilities:	
Due within one year	415,344
Due in more than one year	454,068
Net pension liability	11,180,517
Total liabilities	<u>12,591,897</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable revenues	1,584,864
Pension related	<u>786,562</u>
Total deferred inflows of resources	<u>2,371,426</u>

NET POSITION

Net investment in capital assets	3,879,224
Restricted for other purposes	262,640
Unrestricted	<u>6,285,613</u>
Total net position	<u>10,427,477</u>

Total liabilities, deferred inflows of resources, and net position	<u>\$ 25,390,800</u>
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The accompanying notes are an integral part of this financial statement.

TANGIPAOA PARISH SHERIFF
AMITE, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Public safety	\$ 26,187,656	\$ 6,752,740	\$ 359,926	\$ 123,645	\$ (18,951,345)
Interest	11,046	-	-	-	(11,046)
Total governmental activities	<u>\$ 26,198,702</u>	<u>\$ 6,752,740</u>	<u>\$ 359,926</u>	<u>\$ 123,645</u>	<u>\$ (18,962,391)</u>
General revenues:					
Taxes- Ad valorem					\$ 12,459,680
State revenue sharing					610,869
State supplemental pay					707,189
Investment earnings					448,602
Correctional reimbursements					771,064
Contract reimbursements					974,105
Seized assets					85,920
Self generated fees					304,105
Other reimbursed expenses					401,632
Non-employer contributions					636,031
Total general revenues					<u>17,399,197</u>
Change in net position					(1,563,194)
Net position - beginning, restated					11,990,671
Net position - ending					<u>\$ 10,427,477</u>

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

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

GOVERNMENTAL FUNDS BALANCE SHEET
JUNE 30, 2023

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 8,656,734	\$ 135,975	\$ 8,792,709
Accounts receivable	2,813,837	-	2,813,837
Grants receivable	47,937	-	47,937
Due from others	3,250	126,665	129,915
Prepaid expenses	93,268	-	93,268
TOTAL ASSETS	\$ 11,615,026	\$ 262,640	\$ 11,877,666
<u>LIABILITIES</u>			
Accounts payable	\$ 259,366	\$ -	\$ 259,366
Accrued salaries and wages	181,854	-	181,854
Due to others	100,748	-	100,748
TOTAL LIABILITIES	541,968	-	541,968
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenues	1,584,864	-	1,584,864
TOTAL DEFERRED INFLOWS OF RESOURCES	1,584,864	-	1,584,864
<u>FUND BALANCE</u>			
Nonspendable	93,268	-	93,268
Restricted for other purposes	-	262,640	262,640
Unassigned	9,394,926	-	9,394,926
TOTAL FUND BALANCE	9,488,194	262,640	9,750,834
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 11,615,026	\$ 262,640	\$ 11,877,666

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

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Fund balances - total governmental funds		\$ 9,750,834
Amounts reported for governmental activities in the statement of net position is different because:		
Deferred outflows-pension related		8,764,498
Net pension liability		(11,180,517)
Capital assets used in governmental activities are not current financial resources and, therefore are not reported in the governmental funds:		
Capital assets, cost	12,697,769	
Capital assets, accumulated depreciation and amortization	<u>(7,949,133)</u>	4,748,636
Long term liabilities are not due and payable in the current period and, therefore are not reported in the governmental funds:		
Finance lease and SBITA		(594,526)
Note payable		(274,886)
Deferred inflows-pension related		<u>(786,562)</u>
Net position of governmental activities		<u><u>\$ 10,427,477</u></u>

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

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Other Governmental Funds	Total
<u>REVENUES</u>			
Taxes - ad valorem	\$ 12,459,680	\$ -	\$ 12,459,680
Intergovernmental:			
Federal grants	483,571	-	483,571
State revenue sharing	610,869	-	610,869
State supplemental pay	707,189	-	707,189
Bonds and fines	734,106	-	734,106
Civil fees	1,399,909	-	1,399,909
Prison income	4,618,725	-	4,618,725
Correctional reimbursements	771,064	-	771,064
Contract reimbursements	974,105	-	974,105
Interest earned	442,947	5,655	448,602
Seized assets	1,298	84,622	85,920
Self generated fees	304,105	-	304,105
Other reimbursed expenses	401,632	-	401,632
Total Revenues	<u>23,909,200</u>	<u>90,277</u>	<u>23,999,477</u>
<u>EXPENDITURES</u>			
Public Safety			
Salaries	11,112,749	-	11,112,749
Payroll taxes	238,987	-	238,987
Retirement contributions	3,011,221	-	3,011,221
Employee benefits	2,314,551	-	2,314,551
Office expenditures	734,450	-	734,450
Insurance	990,539	-	990,539
Law enforcement	595,353	7,404	602,757
Automobile	1,263,811	-	1,263,811
Bad debt	438,143	-	438,143
Professional services	256,562	-	256,562
Telephone and utilities	373,646	-	373,646
Federal grant expenditures	35,109	-	35,109
Miscellaneous	4,225	-	4,225
Prison expenditures	2,574,992	-	2,574,992
Capital outlay	2,799,077	55,100	2,854,177
Debt service			
Interest	-	-	-
Principal	152,459	-	152,459
Total Expenditures	<u>26,895,874</u>	<u>62,504</u>	<u>26,958,378</u>
EXCESS OF REVENUES (UNDER) OVER EXPENDITURES	<u>(2,986,674)</u>	<u>27,773</u>	<u>(2,958,901)</u>
<u>OTHER FINANCING SOURCES</u>			
Proceeds from sale of capital assets	31,662	-	31,662
Proceeds from finance lease and SBITA	770,332	-	770,332
Proceeds from note payable	427,345	-	427,345
Total other financing sources	<u>1,229,339</u>	<u>-</u>	<u>1,229,339</u>
Net change in fund balance	<u>(1,757,335)</u>	<u>27,773</u>	<u>(1,729,562)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>11,245,529</u>	<u>234,867</u>	<u>11,480,396</u>
FUND BALANCE AT END OF YEAR	<u>\$ 9,488,194</u>	<u>\$ 262,640</u>	<u>\$ 9,750,834</u>

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

TANGIPAHOA PARISH SHERIFF
AMITE, 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 JUNE 30, 2023

Net change in fund balances - total governmental funds \$ (1,729,562)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation and amortization expense exceeded capital outlay in the current period.

Capital outlay capitalized	2,854,177
Depreciation and amortization expense	(1,282,547)

In the statement of activities, only the gain or loss of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the difference in cost, including salvage value, and accumulated depreciation of the disposed assets. (173,889)

Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded payments.

Proceeds from finance lease and SBITA	(770,332)
Proceeds from note payable	(427,345)
Payments on notes, leases and SBITA	376,913

Non-employer contributions to cost-sharing plan	636,031
Pension expense	(1,046,640)

Change in net position of governmental activities	<u>\$ (1,563,194)</u>
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The accompanying notes are an integral part of this financial statement.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 2,363,207
Total Assets	<u>\$ 2,363,207</u>
LIABILITIES	
Accounts payable	\$ -
Total Liabilities	<u>\$ -</u>
NET POSITION	
Restricted for:	
Unsettled balances due to others	\$ 1,785,667
Inmate personal funds	577,540
Total Fiduciary Net Position	<u>\$ 2,363,207</u>

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

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Total Custodial Funds</u>
<u>ADDITIONS</u>	
Deposits:	
Advance payments from attorneys	460,187
Sheriff's sales and garnishments	2,897,033
Bonds	1,031,715
Fines and costs	1,134,942
Garnishments	857,555
Jury Subpoenas	236,340
Receipts from inmates	4,467,145
Service fees	403,618
Taxes, fees, etc. paid to tax collector	75,188,952
Interest	36,926
Total additions	86,714,413
 <u>REDUCTIONS</u>	
Attorney 3rd party sales proceeds	3,188,911
Taxes, fees, etc. distributed to taxing bodies and others	75,471,851
TPSO authorized deductions	1,640,471
Commissions	318,280
Criminal bonds	1,158,906
Distribution to inmates	1,025,546
Deposits settled to:	
Sheriff's general fund	237,823
Clerk of Court	9,968
District Attorney	166,904
Judicial Expense Fund	152,463
Indigent Defender Board	156,589
Refunds	206,038
Louisiana Department of Public Safety Crime Lab	4,126
Garnishments	857,555
Other	1,234,100
Government Sheriff Sales Cost	223,729
Service fees	411,314
Total reductions	86,464,574
changes in fiduciary net position	249,839
Net position - beginning	2,113,368
Net position - ending	\$ 2,363,207

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

TANGIPAOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

INTRODUCTION

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING

BASIS OF PRESENTATION

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities display information about the primary government (the Sheriff). These statements include the financial activities of the overall government, except for fiduciary activities. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions should be recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions should be recognized in accordance with the requirements of GASB Codification Section N50.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING (continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, 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.

FUND FINANCIAL STATEMENTS:

The fund financial statements provide information about the Sheriff's funds, including fiduciary funds. Separate statements for each category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on the major governmental fund. The Sheriff reports the following major governmental fund:

General fund

The General fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Additionally, the Sheriff reports the following fund types:

Fiduciary funds

The Sheriff's fiduciary funds are presented in the fiduciary fund financial statement by type. Since by definition these assets are being held for the benefit of a third party (other local government, private parties, etc.) and cannot be used to address activities or obligations of the Sheriff, these funds are not incorporated into the government-wide financial statements.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. REPORTING ENTITY

For financial purposes, the Sheriff's basic financial statements include all funds that are controlled by the Sheriff as an independently elected Parish official. As an independently elected official, the Sheriff is solely responsible for the operations of his office. Other than certain operating expenditures of the Sheriff that are paid or provided by the Tangipahoa Parish Council (the Parish Council) as required by Louisiana Law, the Sheriff is financial independent. Accordingly, the Sheriff is a primary government for reporting purposes.

The criteria for including organizations as component units within the Sheriff's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate, whether the Sheriff appoints a voting majority of the organization's board, whether the Sheriff is able to impose his will on the organization. The Sheriff does not have any component units.

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

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

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgements and compensated absences, which are recognized when the obligations are expected to liquidate with expendable available financial resources. General capital asset acquisitions are reported as expenditures in the governmental funds.

Revenues:

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

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

C. **BASIS OF ACCOUNTING/MEASUREMENT FOCUS** (continued)

Revenues (continued)

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

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

Expenditures

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

D. **BUDGET PRACTICES**

The proposed budget for the year ended June 30, 2023, was made available for public inspection and comments from taxpayers at the Sheriff's office on May 19, 2022. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Sheriff's office on June 9, 2022, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpected appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

E. **CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposit accounts and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. CAPITAL ASSETS

All capital assets are capitalized at historical costs, or estimated historical costs for assets where actual cost is not available. Donated fixed assets are recorded at their fair value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Buildings	30
Building Improvements	10-20
Computer Equipment	3-5
Office Furniture	5-10
Other Machinery and Equipment	5-10
Vehicles	3-5
Law Enforcement Equipment	3-10
Office Equipment	3-10

Leases - The Sheriff is a lessee under noncancellable lease agreements for a variety of purposes and uses, including equipment and vehicles. In accordance with GASB Statement No. 87, *Leases*, the Sheriff recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. Lease liabilities are recorded for lease contracts with an initial individual value that is material to the financial statements and with lease periods greater than one year.

At the commencement of a lease, the Sheriff initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include (1) the discount rate used to calculate the present value of expected lease payments, (2) lease term, and (3) lease payments.

The Sheriff uses the interest rate charged by the lessor as the discount rate, if provided. When the interest rate charged by the lessor is not provided, the Sheriff uses its estimated incremental borrowing rate as the discount rate for leases.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of Significant Accounting Policies (continued)

Leases-continued

The lease terms include the noncancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

The Sheriff monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with capital assets and lease liabilities are reported with long-term liabilities on the statement of net position.

G. COMPENSATED ABSENCES

Effective July 1, 2004, the Sheriff has the following policy relating to vacation and sick leave:

- a. All full-time employees who have not yet attained his/her fifth anniversary of uninterrupted full-time employment with the Sheriff's Office by the end of the preceding fiscal year, shall earn 3.25 hours of each compensated leave for each 14-day period of employment. Applies to all employees hired before 7/1/2013.
- b. All full-time employees who have attained his/her fifth anniversary of uninterrupted full-time employment with the Sheriff's Office by the end of the preceding fiscal year, shall earn 4.75 hours of each compensated leave for each 14-day pay period of employment. Applies to all employees hired before (after or as of) 7/1/2013.
- c. Employees on leave without pay for more than 50% of a pay period, with the exception of approved mandatory military reserve duty, will not earn any compensated leave for that pay period.
- d. All full-time employees hired after July 1, 2013, shall earn 3.25 hours of each compensated leave for each 14-day pay period per employment.

An employee will be allowed to carry over 120 hours of annual leave into the next fiscal year. Any annual leave in excess of 120 hours will be forfeited and lost on June 30th each year. Compensated leave will accrue to the employee bank on a pay period basis. The Sheriff's leave policy does not provide for the vesting or compensation of leave. Due to this, no liability for accrued leave as been recorded at June 30, 2023.

H. ESTIMATES

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

TANGIPAOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. INTERFUND ACTIVITY

Interfund activities between governmental funds and fiduciary funds considered due to/due from are eliminated on the government-wide financial statements.

J. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

For the government-wide statement of net position, the net position is classified and displayed in three components:

Net investment in capital assets – This component consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets.

Restricted net position – This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws, or regulation of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – This component consists of all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

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

K. FUND BALANCE OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

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

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

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

Assigned – represents balances that are constrained by the government’s intent to be used for specific purposes, but are not restricted or committed.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. FUND BALANCE OF FUND FINANCIAL STATEMENTS (continued)

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

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff's office reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Sheriff's office reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

L. PENSION PLANS

The Tangipahoa Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 8. For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (benefit), information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

M. RECLASSIFICATIONS

Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations.

N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The Sheriff has one item that qualifies for this category; pension related deferrals, which is reported in the government-wide statement.

In addition, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) at that time. The Sheriff has two items that qualify for this category; pension related deferrals and unavailable revenues. This amount is recognized as an inflow of resources in the period that the amount becomes available.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. NEWLY ADOPTED ACCOUNTING STANDARDS

The Sheriff has implemented GASB Statement No. 87, *Leases*. Under this Statement, lease contracts, as defined, are financings of the right to use an underlying asset. A lessor is required to recognize a lease receivable and a deferred inflow of resources, and a lessee recognizes a lease liability and intangible right to use asset, thereby enhancing the relevance and consistency of information about governments' leasing activities. Lease receivables as well as lease liabilities are measured at the present value of lease payments over the term of each respective contract. Options to renew the lease are included in the lease term if reasonably certain to be exercised.

While GASB 87 resulted in the recording of assets and liabilities that were not previously recognized, and changes to the accounting for lease payments and collections, there were effects to beginning net position as a result of this statement's implementation. Beginning with the implementation in the current fiscal year, lease payments are accounted for as repayment of debt principal and interest, and lease collections are accounted for as collection of receivables.

The Sheriff adopted the provisions of GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs). The objective of this statement is to better meet the information needs of financial comparability of financial statements users by establishing uniform accounting and financial report requirements for SBITAs, and enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. This statement was implemented during the year and had no effect on the Sheriff's financial statements.

2. AD VALOREM TAXES

The Sheriff is the ex-officio tax collector of the Parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied in October and billed to the taxpayers in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

The taxes are based on assessed values determined by the Tax Assessor of Tangipahoa Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's and legislative pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2023, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 17.81 mills on property with assessed valuations totaling \$693,406,194.

The Sheriff has authorized and levied millage of 7.81 for law enforcement district maintenance and 10.00 for law enforcement district operational, with an expiration date of 2031.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

3. CASH AND CASH EQUIVALENTS

At June 30, 2023, the Sheriff has unrestricted cash and cash equivalents (book balances) as follows:

Governmental funds:	
Petty cash	\$ 3,575
Interest-bearing demand deposits	8,789,134
Total governmental funds	<u>\$ 8,792,709</u>
Fiduciary funds:	
Interest-bearing demand deposits	\$ 2,363,207
Total fiduciary funds	<u>\$ 2,363,207</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

4. CUSTODIAL CREDIT RISK

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Sheriff does not have a policy for custodial credit risk. At June 30, 2023, the Sheriff has \$12,641,774 in deposits (collected) bank balance. The deposits were secured from risk by federal deposit insurance and pledged securities. As of June 30, 2023, the Sheriff's bank balance was not exposed to custodial credit risk.

5. RECEIVABLES

The general fund receivables at June 30, 2023 are as follows:

<u>Class of Receivables</u>	
Fees, charges, and commissions	\$ 169,577
Prisoner housing and reimbursements	455,959
Due from Tangipahoa Parish government	2,188,301
	<u>\$ 2,813,837</u>

The Sheriff and the Tangipahoa Parish government have settled previous dispute as to the fiscal responsibility for certain costs and maintenance expenses from the parish jail totaling \$1,584,864. This balance is recorded in unavailable revenue until payment is received by Sheriff's office.

TANGIPAOHA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

6. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2023, are as follows:

	Balance 6/30/2022	Additions	Deletions	Balance 6/30/2023
Governmental Activities:				
Capital Assets Not Depreciated:				
Land and Land Improvements	\$ 105,343	\$ -	\$ -	\$ 105,343
Cost of Assets Being Depreciated:				
Buildings	965,588	10,090	-	975,678
Data Processing Equipment	1,691,687	416,818	-	2,108,505
Law Enforcement Equipment	2,296,095	742,580	354,545	2,684,130
Office Equipment	301,429	9,588	-	311,017
Office Furniture	27,826	-	-	27,826
Other Machinery & Equipment	14,733	-	-	14,733
Vehicles	5,115,038	904,769	432,637	5,587,170
Right to use assets- leases	113,035	560,442	-	673,477
Right to use assets- SBITA	-	209,890	-	209,890
Cost of Capital Assets	<u>10,630,774</u>	<u>2,854,177</u>	<u>787,182</u>	<u>12,697,769</u>
Less: Accumulated depreciation and amortization:				
Buildings	331,872	46,042	-	377,914
Data Processing Equipment	1,335,155	378,740	-	1,713,895
Law Enforcement Equipment	1,505,022	264,302	193,477	1,575,847
Office Equipment	288,830	6,105	-	294,935
Office Furniture	19,554	2,754	-	22,308
Other Machinery & Equipment	7,867	2,601	-	10,468
Vehicles	3,727,523	486,272	419,816	3,793,979
Leases	64,056	66,580	-	130,636
SBITA	-	29,151	-	29,151
	<u>7,279,879</u>	<u>1,282,547</u>	<u>613,293</u>	<u>7,949,133</u>
Cost of Capital Assets				
Governmental Activities				
Capital Assets, net	<u>\$ 3,350,895</u>	<u>\$ 1,571,630</u>	<u>\$ 173,889</u>	<u>\$ 4,748,636</u>

For the year ended June 30, 2023, depreciation and amortization expense was \$1,282,547.

TANGIPAOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

7 LONG-TERM LIABILITIES

Lease Obligations

The Sheriff leases various buildings, land and equipment. These leases range in terms from 1 to 5 years and payment terms vary in both frequency and amounts. In accordance with GASB Statement No. 87, *Leases*, a liability has been recorded for the present value of lease payments over the lease term for each agreement. As of June 30, 2023, the combined value of the lease liabilities was \$400,453. In determining the present values, discount rate of 7.2% was applied, depending on the duration of the lease agreement and other factors. The recorded combined value of the right to use assets as of the end of the current fiscal year was \$883,367 and combined accumulated amortization of these assets was \$159,787.

Notes Payable

Notes payable at June 30, 2023, is comprised of the following:

The Sheriff has a note payable to a Company, due in February 2025, payable in annual installments of \$152,459, with interest at 7.2%, secured by vehicles.

	\$ 274,886
Total notes payable	274,886
Less: current portion	(132,667)
Net long-term liabilities	\$ 142,219

Changes in Long-term liabilities

The following is a summary of long-term liabilities transactions of the Sheriff for the year ended June 30, 2023:

	Balance at July 1, 2022	Additions	Reductions	Balance at June 30, 2023	Due Within One Year
Notes payable	\$ -	\$ 427,345	\$ (152,459)	\$ 274,886	\$ 132,667
Lease liabilities	48,648	560,442	(208,637)	400,453	216,494
Subscription payable	-	209,890	(15,817)	194,073	66,182
Total	\$ 48,648	\$1,197,677	\$ (376,913)	\$ 869,412	\$ 415,343

The future principal and interest lease and subscription payments as of June 30, 2023, are as follows:

Year ending	Lease liabilities		Subscription payable	
	Principal	Interest	Principal	Interest
2024	\$ 216,494	\$ 25,706	\$ 66,182	\$ 11,818
2025	32,085	12,615	71,108	6,892
2026	30,767	10,433	56,783	1,717
2027	19,149	8,551	-	-
2028	17,659	7,341	-	-
Thereafter	84,299	15,701	-	-
	\$ 400,453	\$80,347	\$ 194,073	\$ 20,427

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

7. LONG-TERM LIABILITIES (continued)

The future principal and interest note payments as of June 30, 2023, are as follows:

Year ending	<u>Principal</u>	<u>Interest</u>
2024	\$ 132,667	\$ 19,792
2025	142,219	10,240
	<u>\$ 274,886</u>	<u>\$ 30,032</u>

8. PENSION PLAN

Substantially all employees of the Tangipahoa Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

Plan Description:

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

Members who joined the system on or before December 31, 2011, are eligible for regular retirement benefits upon attaining 30 years of creditable service at any age, or 12 years of creditable service and aged 55 years is entitles to retirement benefit payable monthly for life, equal to 3.33 percent of his final average compensation for each year of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least 10 years of creditable service may retire at age 60. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service. Members who joined the system on January 1, 2012, who retires at or after age 62 with at least 12 years of creditable service, at or after age 60 with at least 20 years of creditable service, or at 55 with 30 years of creditable service is entitled to a retirement benefit payable monthly for life, equal to 3.00 percent. For members with 30 or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual times the member's final average compensation each year of creditable service. In any case, the retirement benefit cannot exceed 100 percent of their final average salary. Members with 20 or more years of service may retire with a reduced retirement at age 50. For members eligible on or before June 30, 2006, final average compensation is based on the average monthly earning during the highest consecutive 36 months (60 highest consecutive months for member employed between July 1, 2006 and July 1, 2013) or joined months if service was interrupted. The earnings to be considered for each 12-month period within the 36-month (or 60 month) period shall not exceed 125% of the preceding 12 months.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

8. PENSION PLAN (continued)

For members joining after July 1, 2013, final compensation is based on the average monthly earnings during the highest 60 consecutive months and the earnings to be considered for each 12-month period within the 60 months shall not exceed 115% of the preceding 12-month period.

A member is eligible to receive disability benefits if the member has at least 10 years of creditable service when a non-service-related disability is incurred; there are no service requirements for a service-related disability. Disability benefits shall be the lesser or sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or the retirement benefit which would be payable assuming continue service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under 18 years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not exceed 100%. If a member dies with no surviving spouse, surviving children under the age of eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average Compensation if there are more than 4 children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit.

The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-two, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

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

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

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

8. PENSION PLAN (continued)

In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

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

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2023, the actual employer contribution rate was 11.75%. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2023.

Plan members are required by state statute to contribute 10.25 percent of their annual covered salary. The contribution requirements of plan members and the Tangipahoa Parish Sheriff are established and may be amended by state statute.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

8. PENSION PLAN (continued)

As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Tangipahoa Parish Sheriff's contributions to the System, for years ending June 30, 2023, 2022, and 2021, were \$1,334,241, \$1,250,008 and \$1,296,354; respectively.

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

At June 30, 2023, the Sheriff reported a net liability for its proportionate share of the net pension liability (asset) of the System. The net pension liability (asset) was measured as of June 30, 2022 and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability (asset) was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Sheriff's proportion was 1.375579%, which was a decrease of 0.008389% from its proportion measured as of June 30, 2021.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differenced between expected and actual experience	\$ 514,316	\$ (555,517)
Changes in assumptions	1,670,025	-
Net difference between projected and actual earning on pension plan investments	4,840,460	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	405,456	(231,045)
Employer contributions subsequent to the measurement date	1,334,241	-
Total	<u>\$ 8,764,498</u>	<u>\$ (786,562)</u>

The Sheriff reported a total of \$1,334,241 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2022 which will be recognized as a reduction in net pension liability (asset) in the year ended June 30, 2023.

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

Year	
2023	\$ 1,796,618
2024	1,461,055
2025	777,724
2026	2,608,298
	<u>\$ 6,643,695</u>

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

8. PENSION PLAN (continued)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability (asset) as of June 30, 2023 is as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.85, net of investment expense
Discount Rate	6.850%
Projected salary increases	5.0% (2.50% inflation, 2.5% merit)
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Below- Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

8. PENSION PLAN (continued)

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2022 were as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	62%	6.61%	4.109%
Fixed Income	25	4.92	1.23
Alternative Investments	13	6.54	0.85
Total	100%		6.18%
Inflation			2.25
Expected Arithmetic Return			8.43%

Mortality Rate

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

Discount Rate

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

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

The following table presents the Sheriff's proportionate share of the net pension liability (asset) using the discount rate of each Retirement System as well as what the Sheriff's proportionate share of the NPL (NPA) would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

	1.0% Decrease	Current Discount Rate	1.0% Increase
LSPRF Rates	5.85%	6.85%	7.85%
TPSO Share	\$19,798,223	\$11,180,517	\$3,994,857

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

8. PENSION PLAN (continued)

Amounts Payable to Pension Plans

The Sheriff had a payable to the Retirement System at June 30, 2023 in the amount of \$16,044.

9. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

The Sheriff's office and various substations are located in parish owned buildings. Expenditures for maintenance and operation, as required by state statute, are paid by the Tangipahoa Parish Council and are not included in the accompanying financial statements.

10. LITIGATION AND CLAIMS

At June 30, 2023, the Sheriff was involved in several lawsuits. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these claims would not create a liability to the Sheriff in excess of existing insurance coverage.

11. EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at the end of the year was \$1,021,600.

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

<u>Taxing Authority</u>	<u>Taxes Collected</u>
City of Hammond	\$ 5,273,759
City of Ponchatoula	1,118,745
Downtown Development, City of Hammond	369,398
Gravity Drainage District #1	5,646,948
Gravity Drainage District #4	231,450
Gravity Drainage District #5	74,515
Fire Protection District #1	652,237
Florida Parish Juvenile Justice	1,890,851
Independence Recreation District	305,495
LA Agriculture & Forestry Commission	15,845
Louisiana Tax Commission	33,591
Mosquito Abatement	2,787,500
Ponchatoula Recreation District	2,339,081
Tangipahoa Parish Assessor	3,197,266
Tangipahoa Parish Council	8,553,938
Tangipahoa Parish Library	3,994,893
Tangipahoa Parish School Board	7,962,940
Tangipahoa Parish Sheriff	12,245,925
Tangipahoa Parish Hospital	483,043
Hammond Recreation District #1	3,412,972
Tangipahoa Parish Rural Fire	6,825,403
Whitney Bank Corporate Trust	509,291
Total	<u>\$ 67,925,086</u>

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

11. EX-OFFICIO TAX COLLECTOR (continued)

The amount of taxes assessed and uncollected by the specified taxing authority is presented below.

<u>Taxing Authority</u>	<u>Uncollected Taxes</u>
City of Hammond	\$ 44,947
City of Ponchatoula	4,805
Downtown Development, City of Hammond	13,332
Gravity Drainage District #1	29,624
Gravity Drainage District #4	636
Gravity Drainage District #5	258
Fire Protection District #1	1,821
Florida Parish Juvenile Justice	8,782
Independence Recreation District	934
LA Agriculture & Forestry Commission	1
Louisiana Tax Commission	359
Mosquito Abatement	14,590
Ponchatoula Recreation District	7,595
Tangipahoa Parish Assessor	14,850
Tangipahoa Parish Council	26,058
Tangipahoa Parish Library	18,555
Tangipahoa Parish School Board	50,914
Tangipahoa Parish Sheriff	56,877
Tangipahoa Parish Hospital	1,083
Hammond Recreation District #1	23,259
Tangipahoa Parish Rural Fire	12,241
Whitney Corporate Trust	1,385
Total	<u>\$ 332,906</u>

The above amounts represent taxes assessed and uncollected by the specified taxing authority. Failure to collect these taxes is due to bankruptcies or the fact that the property is considered moveable, and therefore, it cannot be sold at a property tax sale. The amount of collection on behalf of other taxing authorities is as follows:

<u>Taxing Authority</u>	Tangipahoa Parish Council	Tangipahoa Parish Tourist Commission	Commission to Tangipahoa Parish Sheriff	Final Distribution
Occupational License	\$ 1,272,141	\$ -	\$ 224,475	\$ 1,496,617
Occupancy Tax (Hotel/Motel)	-	1,223,629	644,001	644,001
Totals	<u>\$ 1,272,141</u>	<u>\$ 1,223,629</u>	<u>\$ 868,476</u>	<u>\$ 3,364,247</u>

Tangipahoa Parish Sheriff's Office does not collect sales tax, public utility, insurance premiums, gaming admissions, or any other taxes other than ad valorem tax, occupancy tax, and occupational licenses for taxing authorities.

TANGIPAOHA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

12. TAX ABATEMENTS

The Sheriff is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the “State Board”), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program (“ITEP”). For the fiscal year ending June 30, 2023, the government participated in the Industrial Tax Exemption Program.

Under the ITEP, as authorized by *Article 7, Section 21(F) of the Louisiana Constitution and Executive Order Number JBE 2016-73*, companies that qualify as manufacturers can apply to the State Board for a property tax exemption on all new property, as defined, used in the manufacturing process. Under the ITEP, companies are required to promise to expand or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. Under the original program guidelines, the exemptions are granted for a 5-year term and are renewable for an additional 5-year term upon approval by the State Board. Effective June 24, 2016 the term of the exemption contract which shall be for up to, but no more than five years and may provide for an ad valorem exemption of up to 100 percent and terms for renewal may be included provided that the renewal of the contract shall be for a period up to, but no more than three years and may provide for an ad valorem tax exemption of up to, but no more than 80 percent. In the case of the local government, these state-granted abatements have resulted in reductions of property taxes, which the tax assessor administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The local government may recapture abated taxes if a company fails to expand facilities or otherwise fail to fulfill its commitments under the agreement.

Taxes abated for the fiscal year ended June 30, 2023 were as follows:

	<u>Total</u>
Tax Abatement Program	
Industrial Tax Exemption Program	<u>\$ 63,978</u>
	<u>\$ 63,978</u>

13. DEFERRED COMPENSATION PLAN

The Sheriff participates in the State of Louisiana Deferred Compensation Plan, (an IRC 457 deferred compensation plan. The plan covers all full-time employees. The Sheriff matches 25% to 100% of employee contributions based on years of service. The Sheriff’s contributions for the years ending June 30, 2023, 2022 and 2021 were \$145,715, \$158,672 and \$289,830, respectively. The Sheriff contributed additional amounts of catch-up contributions for years ending 2023, 2022 and 2021 for eligible participants totaling \$1,357,016, \$668,702 and \$1,044,123; respectively.

14. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date the financial statements were available to be issued, December 29, 2023, and determined that there were no events that require disclosure.

No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

15. ACCOUNTING CHANGES/PRIOR YEAR RESTATEMENT

The Government implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirement for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The implementation of GASB Statement No. 87 resulted in a restatement of previously reported net position and fund balance as follows:

	<u>Governmental Activities</u>
July 1, 2022 net position, as previously reported	\$ 11,990,340
Net effect of recording right to use assets and lease liabilities	<u>331</u>
July 1, 2022 net position, as restated	<u>\$ 11,990,671</u>

REQUIRED
SUPPLEMENTARY INFORMATION – PART III

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Final Budget	Actual
<u>REVENUES</u>			
Taxes- Ad valorem	\$ 11,900,000	\$ 12,490,752	\$ 12,459,680
Intergovernmental revenues:			
Federal grants	300,000	356,537	483,571
State grants	150,000	129,063	-
State revenue sharing	610,000	610,869	610,869
State supplemental pay	625,000	713,365	707,189
Bonds and fines	780,000	802,756	734,106
Civil fees	1,200,000	1,252,165	1,399,909
Prison income	3,750,000	4,191,432	4,618,725
Correctional reimbursements	210,000	375,883	771,064
Contract reimbursements	850,000	1,001,198	974,105
Use of money and property:			
Interest earned	85,000	316,774	442,947
Seized assets	100,000	-	1,298
Self generated fees	350,000	422,651	304,105
Other reimbursed expenses	135,000	166,004	401,632
Total Revenues	<u>21,045,000</u>	<u>22,829,449</u>	<u>23,909,200</u>
<u>EXPENDITURES</u>			
Public Safety			
Salaries	10,200,000	11,170,566	11,112,749
Payroll taxes	235,000	238,329	238,987
Retirement contributions	2,300,000	3,040,147	3,011,221
Employee benefits	2,185,000	2,298,944	2,314,551
Office expenditures	515,000	557,570	734,450
Insurance	790,000	1,164,194	990,539
Law enforcement	485,000	516,207	595,353
Automobile	900,000	1,182,399	1,263,811
Bad debt	-	-	438,143
Professional services	300,000	273,862	256,562
Telephone and utilities	350,000	363,736	373,646
Grant federal expenditures	5,000	19,557	35,109
Miscellaneous	6,000	153,807	4,225
Prison expenditures	1,900,000	2,558,580	2,574,992
Capital outlay	750,000	1,760,021	2,799,077
Debt service			
Interest	-	-	-
Capital lease expense	-	152,459	152,459
Total Expenditures	<u>20,921,000</u>	<u>25,450,378</u>	<u>26,895,874</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>124,000</u>	<u>(2,620,929)</u>	<u>(2,986,674)</u>
<u>OTHER FINANCING SOURCES</u>			
Proceeds from sale of capital assets	-	-	31,662
Proceeds from finance lease and SBITA	-	-	770,332
Proceeds from note payable	-	437,466	427,345
Total other financing sources	<u>-</u>	<u>437,466</u>	<u>1,229,339</u>
Net change in fund balance	<u>124,000</u>	<u>(2,183,463)</u>	<u>(1,757,335)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>10,640,025</u>	<u>11,245,529</u>	<u>11,245,529</u>
FUND BALANCE AT END OF YEAR	<u>\$ 10,764,025</u>	<u>\$ 9,062,066</u>	<u>\$ 9,488,194</u>

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY (ASSET)
FOR THE YEAR ENDED JUNE 30, 2023 (*)

<u>Pension Plan</u>	<u>Year</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
Louisiana Sheriff's Pension and Relief Fund						
	2023	1.3756%	\$ 11,180,517	\$ 10,204,143	109.5684%	83.90%
	2022	1.3840%	\$ (685,826)	\$ 10,582,482	-6.4808%	101.04%
	2021	1.2612%	\$ 8,728,744	\$ 9,312,246	93.7340%	84.73%
	2020	1.3412%	\$ 6,344,069	\$ 9,377,646	67.6510%	88.91%
	2019	1.3741%	\$ 5,269,106	\$ 9,457,397	55.7141%	90.41%
	2018	1.2762%	\$ 5,526,196	\$ 8,839,432	62.5175%	88.49%
	2017	1.2585%	\$ 7,987,434	\$ 8,568,444	93.2192%	82.10%
	2016	1.2606%	\$ 5,619,227	\$ 8,358,101	67.2309%	86.61%
	2015	1.3022%	\$ 5,156,727	\$ 8,293,566	62.1774%	87.34%

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

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

OTHER SUPPLEMENTARY INFORMATION – PART IV

TANGIPAOA PARISH SHERIFF
AMITE, LOUISIANA

SCHEDULE OF TANGIPAOA PARISH SHERIFF'S CONTRIBUTIONS

FOR THE YEAR ENDED JUNE 30, 2023

<u>Pension Plan</u>	<u>Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as of % of Covered Payroll</u>
Louisiana Sheriff's Pension and Relief Fund						
	2023	\$ 1,363,246	\$ 1,363,246	\$ -	\$ 11,602,094	11.50%
	2022	\$ 1,250,008	\$ 1,250,008	\$ -	\$ 10,204,143	12.25%
	2021	\$ 1,296,354	\$ 1,296,354	\$ -	\$ 10,582,482	12.25%
	2020	\$ 1,140,750	\$ 1,140,750	\$ -	\$ 9,312,246	12.25%
	2019	\$ 1,148,762	\$ 1,148,762	\$ -	\$ 9,377,646	12.25%
	2018	\$ 1,205,818	\$ 1,205,818	\$ -	\$ 9,457,397	12.75%
	2017	\$ 1,171,226	\$ 1,171,226	\$ -	\$ 8,839,432	13.25%
	2016	\$ 1,178,161	\$ 1,178,161	\$ -	\$ 8,568,444	13.75%
	2015	\$ 1,191,029	\$ 1,191,029	\$ -	\$ 8,358,101	14.25%

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

Notes to the Net Pension Liability (Asset) Required Supplementary Information

Changes in Benefit Terms:

There were no changes in benefit terms for the fiscal year ended June 30, 2023.

Changes in Assumptions:

There were no changes in assumptions for the fiscal year ended June 30, 2023.

TANGIPAHOA PARISH SHERIFF

AMITE, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

D.A.R.E. FUND

The DARE fund is used to provide education and awareness to students in order to prevent use of controlled drugs and violent behavior. The program enables students to interact with police officers or sheriffs in a controlled, safe, classroom environment.

TRI-PARISH FUND

The Tri-Parish fund provides funding for law enforcement drug task force in the surrounding parishes of Tangipahoa, Livingston, and St. Helena.

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2023

	DARE Fund	Tri-Parish Fund	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 7,722	\$ 128,253	\$ 135,975
Due from other governments	-	126,665	126,665
Total assets	\$ 7,722	\$ 254,918	\$ 262,640
 <u>LIABILITIES</u>			
Due to other funds	\$ -	\$ -	\$ -
Total liabilities	-	-	-
 <u>FUND BALANCE</u>			
Restricted for other purposes	7,722	254,918	262,640
Total fund balance	7,722	254,918	262,640
Total liabilities and fund balance	\$ 7,722	\$ 254,918	\$ 262,640

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2023

	<u>DARE Fund</u>	<u>Tri-Parish Fund</u>	<u>Total</u>
<u>REVENUES</u>			
Intergovernmental			
State grants	\$ -	\$ -	\$ -
Use of money and property:			
Interest	316	5,339	5,655
Seized assets	-	84,622	84,622
Total Revenues	<u>316</u>	<u>89,961</u>	<u>90,277</u>
<u>EXPENDITURES</u>			
Public safety:			
Law enforcement	-	7,404	7,404
DARE expenditures	-	-	-
Capital outlay	-	55,100	55,100
Total Expenditures	<u>-</u>	<u>62,504</u>	<u>62,504</u>
Excess of Revenues over Expenditures	316	27,457	27,773
Fund Balance at beginning of year	<u>7,406</u>	<u>227,461</u>	<u>234,867</u>
Fund Balance at end of year	<u>\$ 7,722</u>	<u>\$ 254,918</u>	<u>\$ 262,640</u>

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

CUSTODIAL FUNDS - COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2023

	Civil Bond	Criminal Bond	Tax Collector	Work Release Inmate	Total
ASSETS					
Cash	\$ 428,397	\$ 854,519	\$ 334,506	\$ 745,785	\$ 2,363,207
Total Assets	\$ 428,397	\$ 854,519	\$ 334,506	\$ 745,785	\$ 2,363,207
 LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
 NET POSITION					
Restricted for:					
Unsettled balances due to others	\$ 428,397	\$ 854,519	\$ 334,506	\$ 168,245	\$ 1,785,667
Due to inmates	-	-	-	577,540	577,540
Total net position	\$ 428,397	\$ 854,519	\$ 334,506	\$ 745,785	\$ 2,363,207

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

CUSTODIAL FUNDS - COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	Civil Bond	Criminal Bond	Tax Collector	Work Release Inmate	Total Custodial Funds
<u>ADDITIONS:</u>					
Deposits:					
Advance payments from attorneys	460,187	-	-	-	460,187
Sheriff's sales and garnishments	2,897,033	-	-	-	2,897,033
Bonds	-	-	-	1,031,715	1,031,715
Fines and costs	-	1,134,942	-	-	1,134,942
Garnishments	857,555	-	-	-	857,555
Jury Subpoenas	236,340	-	-	-	236,340
Receipts from inmates	-	-	-	4,467,145	4,467,145
Service fees	403,618	-	-	-	403,618
Taxes, fees, etc. paid to tax collector	-	-	75,188,952	-	75,188,952
Interest	-	36,926	-	-	36,926
Total additions	4,854,733	1,171,868	75,188,952	5,498,860	86,714,413
<u>REDUCTIONS:</u>					
Attorney 3rd party sales proceeds	3,188,911	-	-	-	3,188,911
Taxes, fees, etc. distributed to taxing bodies and others	-	-	75,471,851	-	75,471,851
TPSO authorized deductions	-	-	-	1,640,471	1,640,471
Commissions	89,811	-	-	228,469	318,280
Criminal bonds	-	-	-	1,158,906	1,158,906
Distribution to inmates	-	-	-	1,025,546	1,025,546
Deposits settled to:					
Sheriff's general fund	-	237,823	-	-	237,823
Clerk of Court	-	9,968	-	-	9,968
District Attorney	-	166,904	-	-	166,904
Judicial Expense Fund	-	152,463	-	-	152,463
Indigent Defender Board	-	156,589	-	-	156,589
Refunds	-	206,038	-	-	206,038
Louisiana Department of Public Safety Crime Lab	-	4,126	-	-	4,126
Garnishments	857,555	-	-	-	857,555
Other	-	-	-	1,234,100	1,234,100
Government Sheriff Sales Cost	223,729	-	-	-	223,729
Service fees	411,314	-	-	-	411,314
Total reductions	4,771,320	933,911	75,471,851	5,287,492	86,464,574
Changes in fiduciary net position	83,413	237,957	(282,899)	211,368	249,839
Net position - beginning	344,984	616,562	617,405	534,417	2,113,368
Net position - ending	\$ 428,397	\$ 854,519	\$ 334,506	\$ 745,785	\$ 2,363,207

STATE OF LOUISIANA, PARISH OF TANGIPAHOA

AFIDAVIT

Daniel H. Edwards, Sheriff of Tangipahoa Parish

BEFORE ME, the undersigned authority, personally came and appeared, Daniel H. Edwards, the sheriff of Tangipahoa Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$1,021,600.34 is the amount of cash on hand and in the tax collector account on June 30, 2023.

He further deposed and said:

All itemized statements of the amounts of taxes collected for tax year 2022, by taxing authority, are true and correct.

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



Signature

Sheriff of Tangipahoa Parish

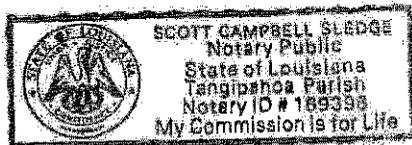
SWORN to and subscribed before me, Notary, this 28th day of December, 2023, in my office in Hammond, Louisiana.



(Signature)

(Print), # _____

(Commission)



TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2023

Agency Head Name/Title: Daniel Edwards, Sheriff

Purpose	Amount
Salary	\$ 189,811
Benefits-insurance (health)	8,063
Benefits-retirement	30,622
Deferred compensation	38,250
Benefits-other (dental)	125
Benefits-other (GTL)	2,400
Dues	16,203
Vehicle rental	1,035
Per diem	1,434
Reimbursements	2,451
Travel	220
Registration fees	2,705
Conference travel	3,079
	<hr/>
	\$ 296,398

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE- COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
JUNE 30, 2023

	First Six Month Period Ended 12/31/22	Second Six Month Period Ended 06/30/23
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 1,009,631	\$ 2,796,014
Add: Collections		
3rd Party - Advanced Payments	1,773,895	3,170,980
3rd Party - Garnishments Collections	408,156	449,399
3rd Party- Sheriff Sales	1,106,500	1,811,100
3rd Party- Bond Fees	607,211	557,732
Criminal Fines- Bonds IWC	810	-
GovDeals- Asset forfeiture	6,710	-
Interest Earnings on Collected Balances	13,558	23,371
Subtotal Collections	3,916,840	6,012,582
Less: Disbursements To Governments & Nonprofits:		
21st Judicial Clerk of Court - Bond Fees	4,513	5,455
21st Judicial District Attorney- Bond Fees	76,180	90,724
21st Judicial District Public Defender - Bond Fees	70,910	85,679
21st Judicial Expense Fund - Bond Fees	68,802	83,661
Louisiana Dept of Public Safety Crime Lab - Bond Fees	2,108	2,018
21st District Attorney Office - Asset Forfeiture Sale	1,342	-
Criminal Court Fund - Asset Forfeiture Sale	1,342	-
Assumption Parish- Sheriff Sale	6	-
Jefferson Sheriff- Sheriff Sale	-	180
Livingston Sheriff - Sheriff Sale	-	260
St. Tammany Sheriff - Sheriff Sale	-	81
Tangipahoa Tax - Sheriff Sale	4,209	54
Tangipahoa Registry Court - Sheriff Sale	65,991	140,195
Tangipahoa Clerk- Sheriff Sale	4,644	8,109
3rd Party - Sheriff Sales	984,484	1,564,469
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection (enter zero if no activity to report here)	33,195	56,616
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount (enter zero if no activity to report here)	-	-
TPSO Bond Fee Disbursements	69,541	154,379
IWC Fee	13,692	210
TPSO Asset Forfeiture Sale Proceeds	-	-
TPSO Garnishment Collection Fees	100,066	164,827
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
3rd Party - Attorney Garnishment Collections	308,090	284,572
3rd Party - Service Fees	294,857	116,457
3rd Party - Closed out Cases	-	4,484,688
Bond Fee Refunds	26,485	179,553
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	2,130,457	7,422,187
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 2,796,014	\$ 1,386,409

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE-RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
JUNE 30, 2023

Cash Basis Presentation	First Six Month Period Ended 12/31/22	Second Six Month Period Ended 06/30/23
Receipts From:		
21st Clerk of Court - Jury Subpoena's	39,395	15,535
Tangipahoa Parish Government - Jury subpoena's	76,290	105,120
21st Judicial District Attorney Asset Forfeiture Fund-asset Forfeiture/Sale	39,132	18,895
21st Judicial District Court, Criminal Fines-Other	44,628	76,671
22nd Judicial District Court, Criminal Court Cost/Fees	13,959	25,058
2nd City Court - Service Fees	-	52
3rd Justice of Peace - Service Fees	400	346
Acadia Parish Clerk of Court - Service Fees	-	209
First City Court - Service Fees	623	695
Ascension Clerk of Court - Service Fees	304	212
Ascension Sheriff - Service Fees	85	297
Assumption Clerk of Court- Service Fees	99	85
Avoyelles Clerk of Court- Service Fees	194	164
Bossier Clerk of Court - Service Fees	105	62
Boissiere City Court - Service Fees	85	54
Caddo Clerk of Court - Service Fees	326	523
Calcasieu Clerk of Court - Service Fees	354	343
City of Alexandria - Service Fees	52	54
City of East Baton Rouge - Service Fees	-	38
City Court of Crowley - Service Fees	-	63
City Court of Denham Springs - Service Fees	756	549
City Court of Hammond - Service Fees	17,828	23,970
City Court of Houma - Service Fees	200	847
City Court of Jennings - Service Fees	-	31
City Court of Lafayette - Service Fees	105	223
City Court of Opelousas - Service Fees	31	-
City Court of Plaquemine - Service Fees	-	54
City Court of Port Allen - Service Fees	62	-
City Court of Sulphur- Service Fees	-	63
City Court of Thibodeaux - Service Fees	-	219
City Court of West Monroe - Service Fees	-	151
Concordia Clerk of Court - Service Fees	240	-
East Baton Rouge Clerk of Court - Service Fees	11,555	13,299
East Feliciana Clerk of Court - Service Fees	112	138
Evangeline Clerk of Court - Service Fees	-	57
Iberville Clerk of Court - Service Fees	105	190
Iberia Clerk of Court - Service Fees	157	196
Jefferson Clerk of Court - Service Fees	888	961
Jefferson Davis Clerk of Court - Service Fees	168	-
Justice of Peace Clerks Fund - Service Fees	95	-

See continuation on next page

TANGIPAHOA PARISH Sheriff
AMITE, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE-RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
JUNE 30, 2023

Continued from previous page

Cash Basis Presentation	First Six Month Period Ended 12/31/22	Second Six Month Period Ended 06/30/23
Receipts From:		
Lafayette Sheriff - Service Fees	-	37
Lafayette Clerk of Court - Service Fees	714	752
Lafourche Clerk of Court - Service Fees	365	169
Lake Charles City Court - Service Fees	166	141
Lincoln Clerk of Court - Service Fees	295	78
Livingston Sheriff - Service Fees	672	105
Livingston Clerk of Court - Service Fees	1,121	2,007
City of Morgan City- Service Fees	-	-
Orleans Sheriff - Service Fees	998	622
Orleans Clerk of Court - Service Fees	-	-
Ouachita Clerk of Court - Service Fees	82	159
Plaquemines Clerk of Court - Service Fees	208	-
Pointe Coupee Clerk of Court - Service Fees	-	-
Rapides Clerk of Court - Service Fees	90	217
Ruston City Court - Service Fees	94	-
Sabine Clerk of Court - Service Fees	55	-
St. Bernard Clerk of Court - Service Fees	183	363
St. Bernard Sheriff - Service Fees	-	47
St. James Clerk of Court - Service Fees	105	212
St. Charles Clerk of Court - Service Fees	327	683
St. Charles Sheriff - Service Fees	52	-
St. John the Baptist Clerk of Court - Service Fees	251	750
St. John The Baptist Sheriff - Service Fees	-	99
St. Helena Clerk of Court - Service Fees	139	-
St. Helena Sheriff - Service Fees	342	327
St. Landry Clerk of Court - Service Fees	135	221
St. Landry Sheriff - Service Fees	77	-
St. Martin Clerk of Court - Service Fees	210	105
St. Mary Clerk of Court - Service Fees	-	-
St. Tammany Clerk of Court - Service Fees	8,107	10,653
St. Tammany Sheriff - Service Fees	404	721
St. Martin Clerk of Court - Service Fees	-	-
Tangipahoa Clerk of Court - Service Fees	44,600	69,837
Terrebonne Clerk of Court - Service Fees	493	485
Third Ward St. Tammany - Service Fees	-	-
Vernon Clerk of Court - Service Fees	220	-
Washington Sheriff - Service Fees	-	171
Winn Clerk of Court - Service Fees	-	108
Washington Clerk of Court - Service Fees	911	1,195
Webster Clerk of Court - Service Fees	-	108
West Baton Rouge Clerk of Court - Service Fees	52	96
West Feliciana Clerk of Court - Service Fees	187	31
Zachary City Court - Service Fees	126	498
Claiborne Clerk of Court - Service Fees	-	54
3rd Party - Service Fees	80,253	91,459
Subtotal Receipts	\$ 390,367	\$ 467,934

Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)

- -



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

To the Honorable Daniel Edwards
Tangipahoa Parish Sheriff
Amite, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Tangipahoa Parish Sheriff, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Tangipahoa Parish Sheriff's Office basic financial statements, and have issued our report thereon dated December 29, 2023.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Tangipahoa Parish Sheriff'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 determination of financial statement amounts. 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 test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Gonzales, Louisiana
December 29, 2023

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2023

A. Summary of Auditors' Results

Financial Statements

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Tangipahoa Parish Sheriff were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the Tangipahoa Parish Sheriff's Office which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

B. Findings – Financial Statements Audit

None noted

C. Findings - Compliance

None noted

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 30, 2023

FINDINGS -FINANCIAL STATEMENT AUDIT

None noted

FINDINGS -COMPLIANCE

None noted

TANGIPAHOA PARISH SHERIFF
AGREED-UPON PROCEDURES REPORT
FOR THE YEAR ENDED JUNE 30, 2023



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

To the Honorable Sheriff Daniel Edwards Judicial District and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. Tangipahoa Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

Tangipahoa Parish Sheriff (the Sheriff) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

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

Written policies and procedures were obtained and address the functions noted above.

- 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.

Written policies and procedures were obtained and address the functions noted above.

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

Written policies and procedures were obtained and address the functions noted above.

- 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).

Written policies and procedures were obtained and address the functions noted above.

- v. **Payroll/Personnel**, including (1) payroll processing, and (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.
Written policies and procedures were obtained and address the functions noted above.
- 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.
Written policies and procedures were obtained and address the functions noted above.
- vii. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
Written policies and procedures were obtained and address the functions noted above.
- 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 the statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
Written policies and procedures were obtained and address the functions noted above.
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
Written policies and procedures were obtained and address the functions noted above.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
Not applicable, the Sheriff has no debt.
- 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.
Written policies and procedures were obtained and address the functions noted above.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
Written policies and procedures were obtained and address the functions noted above.

2) Board (or Finance Committee, if applicable)

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

- i. Observe 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.

Since the Sheriff does not have a board, members of management hold a Departmental Meeting with Sheriff Edwards monthly. The meetings were held monthly with a quorum.

- ii. For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

No exceptions noted.

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

Not applicable.

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

No exceptions noted.

3) Bank Reconciliations

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

Obtained listing of client bank accounts for the fiscal period from management and management's representation that listing is complete.

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

No exceptions noted.

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

No exceptions noted.

- 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.

No exceptions noted.

4) Collections (excluding electronic funds transfers)

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

Obtained a listing of deposit sites and management's representation that listing is complete.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect 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 observe that job duties are properly segregated at each collection location such that:

Obtained a listing of collection locations and management's representation that listing is complete.

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

No exception noted.

- 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;

No exception noted.

- 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; and

No exception noted.

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

No exception noted.

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

No exceptions noted.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *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.* Obtain supporting documentation for each of the 10 deposits and:

i. Observe that receipts are sequentially pre-numbered.

Sequentially pre-numbered receipts were not used.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

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

Obtained listing of locations that process payments and management's representation that listing is complete.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

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

Obtained listing of the credit cards and management's representation that listing is complete.

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

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

No exceptions noted.

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

No exceptions noted.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions noted.

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

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

Management represented that the travel and travel related reimbursement listing is complete.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

8) Contracts

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

Obtained listing of contracts initiated or renewed during the fiscal period and management's representation that listing is complete.

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

No exceptions noted.

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

No exceptions noted.

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

Not applicable.

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

No exceptions noted.

9) Payroll and Personnel

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

Obtained listing of employees and management's representation that listing was complete. Agreed paid salaries to authorized salaries/pay rates in the personnel file without exception.

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

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

11) Debt Service

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

No exceptions noted.

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

No bonds/notes outstanding at the end of the fiscal period.

12) Fraud Notice

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

Management asserted that the entity did not have any misappropriations of public funds or assets.

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

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”
- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

No exceptions noted.

14) Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

No exceptions noted.

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

No exceptions noted.

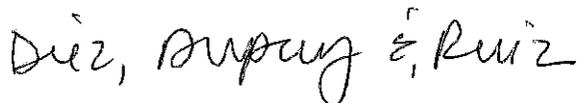
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

No exceptions noted.

We were engaged by Tangipahoa Parish Sheriff to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on 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 Tangipahoa Parish Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely 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.



Gonzales, Louisiana
December 29, 2023