



Caddo Parish Sheriff
Shreveport, Louisiana

Financial Report

June 30, 2022



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INDEPENDENT AUDITORS' REPORT

The Honorable Steve Prator
Caddo Parish Sheriff
Shreveport, Louisiana

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

We conducted our 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Caddo Parish 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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, budgetary comparison information, the schedule of the Sheriff's proportionate share of the net pension liability, the schedule of contributions to the Sheriffs' pension and relief fund, and the schedule of changes in Sheriff's proportionate share of net OPEB liability and related ratios 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.

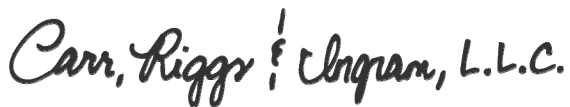
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Caddo Parish Sheriff's basic financial statements. The custodial funds – combining statement of fiduciary net position, custodial funds – combining statement of changes in fiduciary net position, and the sheriff's affidavit are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The schedule of compensation, benefits, and other payments to agency head, is presented in accordance with Louisiana Revised Statutes (LRS) 24:513(A)(3). In addition, Act 87 requires the Justice System Funding Schedule – Collecting/Disbursing Entity and Justice System Funding Schedule – Receiving Entity to be presented. These schedules 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 custodial funds – combining statement of fiduciary net position, custodial funds – combining statement of changes in fiduciary net position, the sheriff’s affidavit, the schedule of expenditures of federal awards, the schedule of compensation, benefits, and other payments to agency head, the Justice System Funding Schedule – Collecting/Disbursing Entity, and Justice System Funding Schedule – Receiving Entity 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 28, 2022, on our consideration of the Caddo Parish 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 Caddo Parish 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 Caddo Parish Sheriff’s internal control over financial reporting and compliance.



CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 28, 2022

Required Supplementary Information

Management's Discussion and Analysis (Unaudited)

Within this section of the Caddo Parish Sheriff’s (“Sheriff”) Office annual financial report, the Sheriff’s management is to provide this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2022. The Sheriff’s financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

The Sheriff’s liabilities exceeded its assets resulting in net position (deficit) of \$(19,591,206) for the fiscal year ended June 30, 2022.

The net position (deficit) is composed of the following:

- Capital assets, including assets under lease, of \$3,704,108 representing property and equipment net of accumulated depreciation and amortization of \$8,550,985, which is reduced by outstanding lease liability of \$384,467 related to right of use leased assets.
- Unrestricted net deficit of \$(23,295,314) represents the portion needed to maintain the Sheriff’s continuing obligation to the citizens of Caddo Parish.

The Sheriff’s governmental funds reported total ending fund balance of \$34,653,893 this year. This compares to the prior year ending fund balance of \$28,786,507 resulting in an increase of \$5,867,386 during the current year.

At the end the current fiscal year, unassigned fund balance for the General Fund was \$34,077,123, which represents 100% of the total expenditures of the Sheriff’s General Fund and 85% of total revenues in the General Fund including other financing sources. Overall, the Sheriff continues to maintain a strong financial position.

The above financial highlights are explained in more detail in the “financial analysis” section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis introduces the Sheriff’s basic financial statements. The basic financial statements include (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The Sheriff also includes in this report, additional information to supplement the basic financial statements.

Exhibit 1 below 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 this Management’s Discussion and Analysis explains the structure of the contents of each of the statements.

Exhibit 1 Major Features of Sheriff’s Government and Fund Financial Statements			
	Government-Wide Statements	Fund Statements - Governmental Funds	Fiduciary Funds
Scope	The entire Sheriff’s governmental unit (excluding 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

Exhibit 1 (Cont'd)			
Major Features of Sheriff's Government and Fund Financial Statements			
	Government-Wide Statements	Fund Statements -	
		Governmental Funds	Fiduciary Funds
Accounting basis and measurement focus	Accrual accounting and economic resources focus.	Modified accrual accounting and current financial resources focus.	Accrual accounting and economic resource focus.
Type of asset/liability	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 are 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 the year, regardless of when cash is paid or received.	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 the year, regardless of when cash is received or paid.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to private sector using the economic resources measurement focus and the accrual basis of accounting.

The first of these government-wide statements is the Statement of Net Position. The government-wide statement of net position presents information that includes all of the Sheriff's assets and liabilities, with the difference reported as net position. Increase or decrease in net position may serve as a useful indicator of whether the financial position of the Sheriff as a whole is improving or deteriorating. Evaluation of the overall health of the Sheriff would extend to other non-financial factors such as diversification of the taxpayer base, in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when funds are received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property and sales taxes. The sole purpose of these governmental activities is public safety. The government-wide financial statements are presented on pages 15 and 16.

FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole.

The Sheriff uses two kinds of funds, governmental funds and fiduciary funds:

In fund financial statements, governmental funds encompass the same functions reported as governmental activities in government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. The fund statements report short-term fiscal accountability focusing on the use of expendable resources and balances of expendable resources available at the end of the year. The fund statements are utilized in evaluating annual financial requirements of governmental programs and the commitment of expendable resources of the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to assist in understanding the differences between these two perspectives.

Fiduciary funds consist of custodial funds which are reported in the fund financial statements and report taxes collected for the other taxing bodies and deposits held pending court actions.

The basic governmental fund and fiduciary fund financial statements are presented on pages 18 to 23 of this report.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 24 of this report.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Sheriff's budget presentation including a budgetary comparison schedule for the Sheriff's general fund. These schedules demonstrate compliance with the Sheriff's adopted and final revised budget. Additional "required supplementary information" for the Sheriff includes schedules on the Sheriff's proportionate share of net pension liability and contributions, and the changes in Sheriff's proportionate share of net OPEB liability and related ratios. Required supplementary information can be found on pages 48 through 51 in this report.

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

The Sheriff's government-wide net position (deficit) at June 30, 2022, is (\$19,591,206). The following table provides a summary of the Sheriff's government-wide assets, liabilities and net position:

	2022		2021	
Assets				
Cash, cash equivalents, receivables and other assets	\$ 37,348,938	58.21%	\$ 30,134,029	49.05%
Capital assets, net of accumulated depreciation and amortization	4,088,575	6.37%	3,113,927	5.07%
Deferred outflows	22,727,223	35.42%	28,190,825	45.88%
Total assets and deferred outflows	64,164,736	100%	61,438,781	100.00%
Liabilities				
Current liabilities	1,461,338	1.74%	1,347,522	1.48%
Long-term liabilities	48,572,963	57.98%	74,209,959	81.67%
Deferred inflows	33,734,972	40.27%	15,305,808	16.84%
Total liabilities and inflows	83,769,273	100%	90,863,289	100%
Net position				
Investment in capital assets	3,704,108	-18.89%	3,113,927	-10.58%
Unrestricted	(23,308,645)	118.89%	(32,538,435)	110.58%
Net position	\$ (19,604,537)	100.00%	\$ (29,424,508)	100.00%

The Sheriff continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for the government activities is 24.71:1.

The Sheriff's ending balance in net position (deficit) of the government-wide activities is (\$19,591,206). During 2022, net position increased a total of \$9,833,302, from 2021 net deficit of (\$29,424,508). This increase is mostly due to an increase in revenues related to an increase in ad valorem taxes and sales taxes and lower expenses.

**Caddo Parish Sheriff
Management's Discussion and Analysis (Unaudited)
June 30, 2022**

The following table provides a summary of the Sheriff's changes in net position at June 30:

	<u>2022</u>	<u>2021</u>
Revenues		
Program revenues		
Fees, fines and charges for services	\$ 7,187,496	\$ 6,932,834
Operating grants and contributions	1,029,499	1,954,731
General revenues		
Taxes		
Property taxes	24,711,562	24,322,609
Sales and use taxes	3,467,560	2,991,766
State revenue sharing	366,433	371,108
Supplemental pay	999,755	1,083,010
Proceeds from sale of general fixed assets	2,312	21,223
Interest and investment earnings	77,496	47,590
Miscellaneous	3,071,817	2,894,103
Total revenues	<u>40,913,930</u>	<u>40,618,974</u>
Program expenses		
Public safety	<u>31,093,959</u>	<u>39,340,158</u>
Total expenses	<u>31,093,959</u>	<u>39,340,158</u>
Change in net position	9,819,971	1,278,816
Beginning net position	<u>(29,424,508)</u>	<u>(30,703,324)</u>
Ending net position	<u>\$ (19,604,537)</u>	<u>\$ (29,424,508)</u>

FUND LEVEL STATEMENTS

GOVERNMENTAL REVENUES

The Sheriff is heavily reliant on ad valorem taxes to support its operations. Ad valorem taxes, which total \$24,711,562 in fiscal year 2022 compared to \$24,322,609 in fiscal year 2021, provided 60.38% of the Sheriff's total revenues. The Sheriff has earned \$77,496 in interest on funds available, which in turn, have been used to support the Sheriff's government activities. Other revenues, including fines and fees, cover 26.33% in fiscal year 2022 and 22.77% in fiscal year 2021, respectively, of the governmental operating expenses.

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

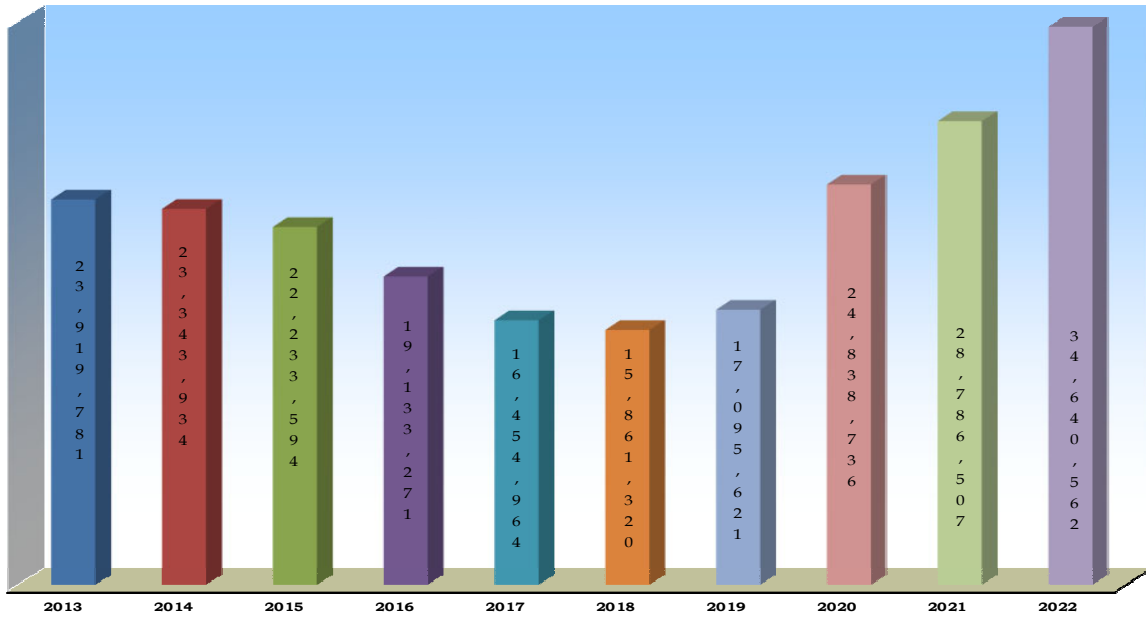
As discussed, government funds are reported in the fund statements with a short-term inflow and outflow of expendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Government funds reported an ending fund balance of \$34,653,893.

MAJOR GOVERNMENTAL FUNDS

The General Fund is the Sheriff's primary operating fund and source of day-to-day administrative and operations service. The General Fund's total fund balance as of June 30, 2022, was \$34,653,893, an increase of \$5,867,386 from the prior year's fund balance. In fiscal year 2021, the fund balance of \$28,786,507 increased from the prior year by \$3,947,771.

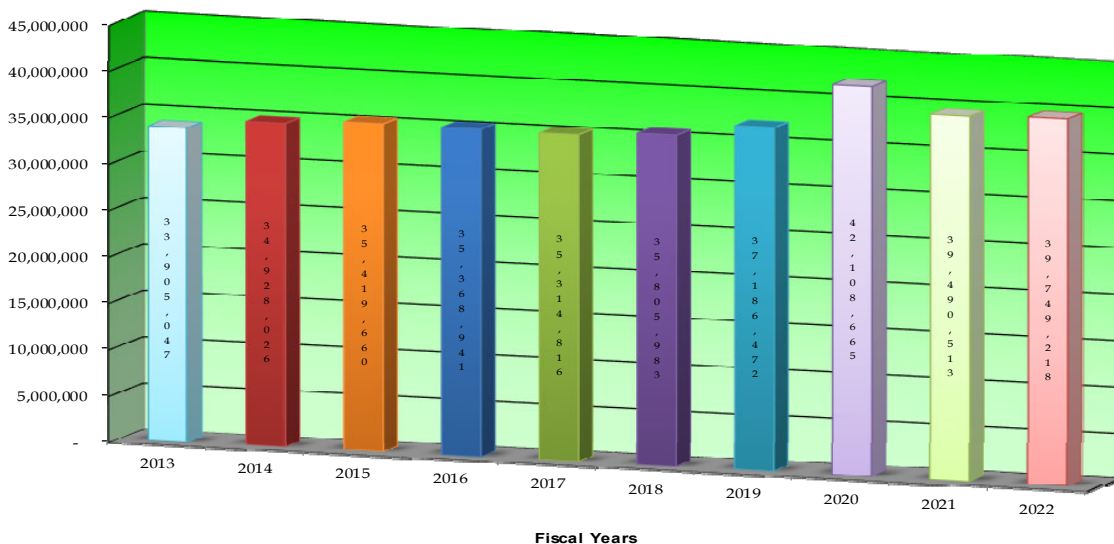
The following chart illustrates the General Fund's ending fund balance for the past ten fiscal years:

Caddo Parish Sheriff's Office Fund Balance

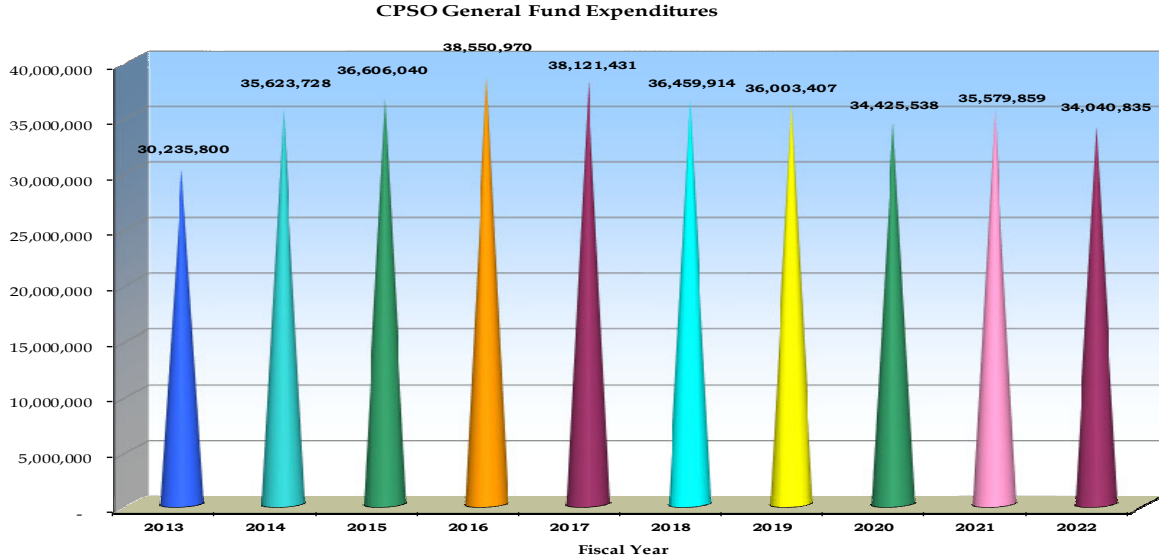


The General Fund revenue for 2022 increased \$272,036 from 2021. The major factors contributing to this change were an increase in ad valorem and sales tax revenues. The following chart illustrates the General Fund's total revenues for the past ten fiscal years:

CPSO General Fund Revenue



Operating expenditures totaled \$34,040,835 for the fiscal year 2022, which was \$1,539,024 or 4.33% less than expenditures of \$35,579,859 in fiscal year 2021, due mainly due to an decrease in overall spending related to personnel, operating services, and capital outlay. The following chart illustrates the General Fund's total expenditures for the past ten fiscal years:

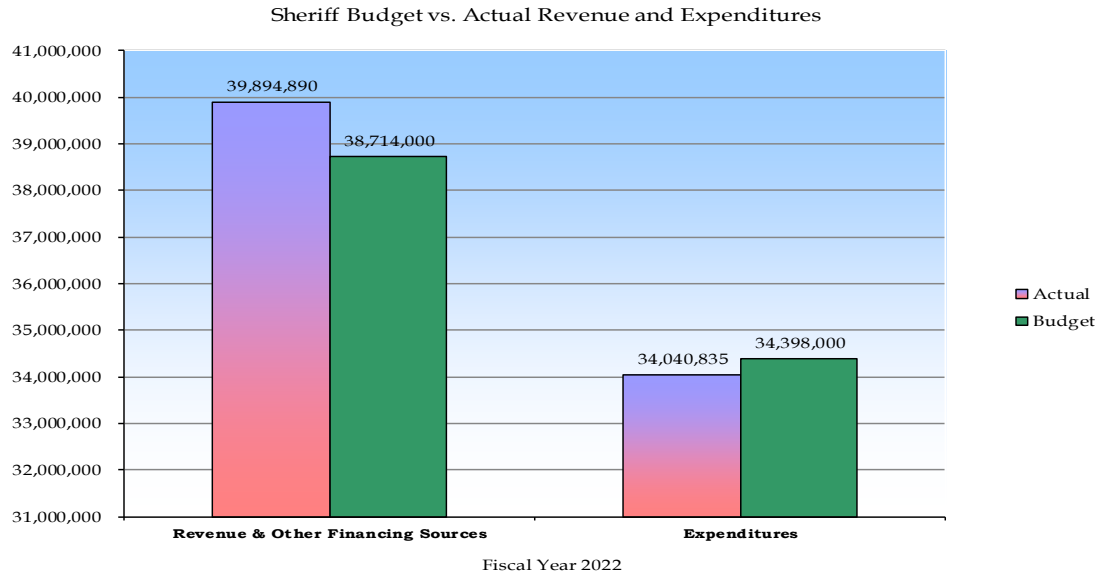


BUDGETARY HIGHLIGHTS

The General Fund's original revenue budget was less than the actual amounts recorded in fiscal year 2022. The final amended budgeted revenue and other financing sources of \$38,714,000 was more than the actual amount received in fiscal year 2021 of \$39,572,630. The actual revenue and other financing sources recognized, on the budgetary basis, in fiscal year 2022 of \$39,908,221, exceeds the amended budgeted revenue and other financing sources by \$1,194,221 due to increase in ad valorem and sales taxes.

The General Fund's original expenditure budget was more than the actual amounts recorded in fiscal year 2022. The final amended budgeted expenditures of \$34,398,000 were less than the actual expenditures in fiscal year 2021 of \$35,579,859. The actual expenditures, on the budgetary basis, in fiscal year 2021 of \$34,040,835, were less than the amended budgeted expenditures by \$357,165.

The following graph demonstrates the budgeted and actual revenue and expenditures for fiscal year 2022:



CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The Sheriff's investment in capital assets, net of accumulated depreciation of \$8,408,644 as of June 30, 2022, was \$3,704,108. See Note 6 for additional information about changes in capital assets during the fiscal year. The following table provides a summary of capital asset activity.

	2022	2021
Buildings	\$ 2,322,719	\$ 2,377,809
Law enforcement, weapons and equipment	413,353	1,151,853
Computer equipment and office furniture	1,035,483	999,205
Equipment	664,236	284,566
Vehicles	7,748,962	7,166,850
Total capital assets	<u>12,184,752</u>	<u>11,980,283</u>
Less accumulated depreciation	<u>\$ 8,480,644</u>	<u>\$ 8,866,356</u>
Book value – capital assets	<u>\$ 3,704,108</u>	<u>\$ 3,113,927</u>
Percentage depreciated	<u>69.60%</u>	<u>74.01%</u>

At June 30, 2022, the depreciable capital assets for government activities were 69.60% depreciated versus 74.01% in the prior year. Depreciation expense of buildings, computer equipment, office equipment and vehicles was \$890,321 for fiscal year 2022 and is included in total expenses for the public safety activity.

The Capital Assets – Leased as of June 30, 2022 are:

	2022	2021	Change
Right of Use Leased Assets	\$ 454,808	\$ 353,234	\$ 101,574
Less Accumulated amortization	(70,341)	-	(70,341)
Book value - right of use leased assets	<u>\$ 384,467</u>	<u>\$ 353,234</u>	<u>\$ 31,233</u>
Lease Liabilities	<u>\$ 384,467</u>	<u>\$ 353,234</u>	<u>\$ 31,233</u>

Other Post-Employment Benefits

According to Government Accounting Standards Board Statement Number 75, *Accounting and Financial Reporting for Post-employment Benefits Other than Pensions* the Caddo Parish Sheriff's Office recognized a net OPEB liability of \$45,216,745 at June 30, 2022.

Deferred Outflows and Inflows of Resources

With the adoption of certain standards, net pension liability, net OPEB liability, and related deferred outflows and inflows of resources, are included in the Sheriff's Statement of Net Position. Deferred outflows of resources, although similar to "assets," is set apart because these items do not meet the technical definition of being an asset of the Sheriff on the date of these financial statements. In other words, these amounts are not available to pay liabilities in the way assets are available. When all the recognition criteria are met, the deferred outflow of resources will become an expense/expenditure. Contributions made during the fiscal year to the retirement system be reported as deferred outflows of resources. Consequently, the majority of the deferred outflows of resources reported are comprised of current year contributions to the retirement system. However, there may be some deferred outflows of resources attributable to the various components that impact pension changes, and can include investment changes amortization, changes due to actuarial assumptions, and differences between expected or actual experience.

Deferred inflows of resources are the counterpart to deferred outflows of resources on the Statement of Net Position. Deferred inflows of resources are not technically liabilities of the Sheriff as of the date of the financial statements. When all the recognition criteria are met, the deferred inflow of resources will become revenue or an increase to net position. Deferred inflows of resources reported represent a net amount attributable to the various components that impact pension and OPEB changes, and can include investment changes amortization, changes due to actuarial assumptions, and differences between expected or actual experience.

The Sheriff's pension related items included in the Statement of Net Position and discussed in Note 7 are:

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Net pension liability (asset)	\$ (1,247,038)	\$ 17,133,986	\$ (18,381,024)
Deferred outflows - pensions	\$ 6,126,336	\$ 10,538,738	\$ (4,412,402)
Deferred inflows - pensions	\$ 13,859,153	\$ 3,092,720	\$ 10,766,433

The Sheriff's OPEB related items included in the Statement of Net Position and discussed in Note 8 are:

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Net OPEB liability	\$ 45,216,745	\$ 53,920,919	\$ (8,704,174)
Deferred outflows - OPEB	\$ 16,600,887	\$ 17,652,087	\$ (1,051,200)
Deferred inflows - OPEB	\$ 19,875,819	\$ 12,213,088	\$ 7,662,731

CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT

The financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have questions about this report contact Gwet Folsom, Caddo Parish Sheriff's Office, 505 Travis Street, Room 700, Shreveport, LA 71101.

Government – Wide Financial Statements (GWFS)

Caddo Parish Sheriff
Statement of Net Position
June 30, 2022

Assets	
Cash and cash equivalents	\$ 2,354,566
Investments	32,079,767
Receivables	1,090,797
Prepaid expenses	576,770
Net pension asset	1,247,038
Capital assets	
Capital assets being depreciated, net of accumulated depreciation	3,704,108
Capital assets being amortized, net of accumulated amortization	384,467
Total assets	<u>41,437,513</u>
Deferred Outflows of Resources	
Deferred outflows related to other post-employment benefit	16,600,887
Deferred outflows related to pension	6,126,336
Total deferred outflows of resources	<u>22,727,223</u>
Liabilities	
Accounts payable	207,073
Accrued expenses	1,254,265
Total current liabilities	<u>1,461,338</u>
Long-term liabilities	
Portion due within one year	
Accrued compensated absences	1,615,775
Lease liability	69,193
Portion due after one year	
Net other post-employment benefit liability	45,216,745
Accrued compensated absences	1,042,476
Claims and judgments payable	313,500
Lease liability	315,274
Total long-term liabilities	<u>48,572,963</u>
Total liabilities	<u>50,034,301</u>
Deferred Inflows of Resources	
Deferred inflows related to other post-employment benefit	19,875,819
Deferred inflows related to pension	13,859,153
Total deferred inflows of resources	<u>33,734,972</u>
Net Position (deficit)	
Invested in capital assets	3,704,108
Unrestricted	(23,308,645)
Total net position (deficit)	<u>\$ (19,604,537)</u>

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

Caddo Parish Sheriff
Statement of Activities
For Year Ended June 30, 2022

		Program Revenues		
Expenses	Fees, fines and charges for services	Operating grants and contributions	Net (expense) revenue and changes in net position	
Functions/programs				
Governmental activities				
Public safety	\$ 31,093,959	\$ 7,187,496	\$ 1,029,499	\$ (22,876,964)
Total governmental activities	<u>\$ 31,093,959</u>	<u>\$ 7,187,496</u>	<u>\$ 1,029,499</u>	<u>(22,876,964)</u>
General revenues				
Taxes -				
Ad valorem taxes				24,711,562
Sales and use taxes				3,467,560
State revenue sharing				366,433
Supplemental pay				999,755
Gain from sale of general fixed assets				2,312
Interest and investment earnings				77,496
Caddo Parish Commission reimbursements				869,449
Non-employer contribution revenue (NCE)				1,162,400
Miscellaneous				1,039,968
Total general revenues				<u>32,696,935</u>
Changes in net position (deficit)				9,819,971
Net position (deficit), beginning				<u>(29,424,508)</u>
Net position (deficit), ending				<u>\$ (19,604,537)</u>

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

Fund Financial Statements

Caddo Parish Sheriff
Balance Sheet – Governmental Funds
June 30, 2022

		General Fund
Assets		
Cash and cash equivalents	\$	2,354,566
Investments		32,079,767
Intergovernmental receivables		1,065,011
Receivables		25,786
Prepaid expenses		576,770
 Total assets	 \$	 <u><u>36,101,900</u></u>
Liabilities and Fund Balances		
Current liabilities		
Accounts payable	\$	207,073
Accrued expenses		1,254,265
Total current liabilities		<u>1,461,338</u>
 Fund balances		
Nonspendable		
Prepaid expenses		576,770
Unassigned		<u>34,063,792</u>
 Total fund balances		 <u><u>34,640,562</u></u>
 Total liabilities and fund balances	 \$	 <u><u>36,101,900</u></u>

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

Caddo Parish Sheriff
Reconciliation of the Balance Sheet –
Governmental Funds to the Statement of Net Position
June 30, 2022

Total fund balances - governmental funds	\$	34,640,562
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.		
Cost of capital assets	\$ 12,639,560	
Less accumulated depreciation and amortization	<u>(8,550,985)</u>	4,088,575
Deferred outflows of resources reported in the Statement of Net Position		22,727,223
Long-term liabilities		
Net other post-employment benefit liability	(45,216,745)	
Compensated absences payable	(2,658,251)	
Claims and judgments payable	(313,500)	
Net pension (liability) asset	1,247,038	
Lease liability	<u>(384,467)</u>	(47,325,925)
Deferred inflows of resources reported in the Statement of Net Position		<u>(33,734,972)</u>
Total net position (deficit) of governmental activities	\$	<u><u>(19,604,537)</u></u>

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

Caddo Parish Sheriff
Statement of Revenues, Expenditures, and Changes
in Fund Balances – Governmental Funds
June 30, 2022

	General Fund
Revenues	
Ad valorem taxes	\$ 24,711,562
Sales and use taxes	3,467,560
Intergovernmental revenues	
Federal grants	1,018,055
State sources	
Grants	11,444
Revenue sharing	366,433
Supplemental pay	999,755
Fees, charges, and commissions for services	
Commissions on state revenue sharing	533,835
Civil and criminal fees	3,914,395
Administrative - Caddo Correctional Center (CCC)	2,657,646
Transporting prisoners	81,620
Interest and investment earnings	77,496
Parish reimbursements	914,503
Salary reimbursements	706,092
Miscellaneous	288,822
Total revenues	39,749,218
Expenditures	
Current - public safety	
Personnel services and related benefits	27,259,049
Operating services	2,335,559
Materials and supplies	1,954,140
Other charges	781,342
Capital outlay	1,623,862
Debt service - lease principal and interest	86,883
Total expenditures	34,040,835
Excess of revenues	5,708,383
Other financing sources	
Proceeds from sale of general fixed assets	44,098
Leases issued	101,574
Total other financing sources	145,672
Net change in fund balances	5,854,055
Fund balances at beginning of year	28,786,507
Fund balances at end of year	\$ 34,640,562

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

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

Net change in fund balances - total governmental funds	\$	5,854,055
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the effect of capital outlay, depreciation and amortization expense, and other capital asset transactions in the current period.</p>		
Capital Outlay	1,623,862	
Disposal of capital assets	(41,786)	
Less depreciation and amortization expense recorded	(960,662)	621,414
<p>The net OPEB liability is not susceptible to accrual and therefore is not reported in the funds. This amount represents the change in the net OPEB liability.</p>		
		(9,757)
<p>The net pension liability is not susceptible to accrual and therefore is not reported in the funds. This amount represents the change in the net pension liability (asset).</p>		
		3,202,189
<p>Issuance of leases is an other financing source in the governmental funds, but increases long-term liabilities in the statement of net position.</p>		
		(101,574)
<p>Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>		
		70,341
<p>Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.</p>		
Compensated absences increase in current year		183,303
Change in net position of governmental activities	\$	9,819,971

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

Caddo Parish Sheriff
Statement of Fiduciary Net Position – Custodial Funds
June 30, 2022

Assets	
Cash	\$ 6,645,085
Total assets	<u>\$ 6,645,085</u>
Liabilities	
Payable to Caddo Parish Sheriff's Office	99,681
Prepayment program	<u>368,170</u>
Total liabilities	<u>467,851</u>
Net Position	
Restricted - unsettled balances due to taxing bodies and others	<u>6,177,234</u>
Total net position	<u>\$ 6,177,234</u>

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

Caddo Parish Sheriff
Statement of Changes in Fiduciary Net Position – Custodial Funds
For the Year Ended June 30, 2022

Additions

Sheriff's Sales	\$ 8,706,379
Bonds, Fines and Costs	4,048,666
Garnishments	887,017
Taxes, State Revenue Sharing, and Fees Paid to Tax Collector	267,930,562
Total additions	281,572,624

Deductions

Taxes, State Revenue Sharing, and Fees Distributed to Taxing Bodies and Others	268,268,853
Sheriff's General Fund	5,194,391
Litigants	6,195,365
District Attorney	1,059,882
Clerk of Court	503,950
Indigent Defender Board	26,272
Other Settlements	879,429
Total deductions	282,128,142

Change in Fiduciary Net Position (555,518)

Net Position, Beginning of Year 6,732,752

Net Position, End of Year \$ 6,177,234

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

Introduction

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Caddo Parish Sheriff (the "Sheriff") serves a four-year term as the chief executive officer of the law enforcement district and as 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, etc. 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, state revenue sharing funds, costs, and bond forfeitures imposed by the district court.

NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting entity - The basic criterion for determining whether a governmental organization should be included in a primary governmental unit's reporting entity for financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government or an entity which, when excluded would create misleading or incomplete financial statements, should be included in its reporting entity. The accompanying financial statements include the operations of the Sheriff. There are no component units for which the Sheriff is financially accountable.

The position of Sheriff is a constitutional office and as such has power to set budgets, call tax elections, and appropriate funds with no oversight or review by the Caddo Parish Commission (the "Commission"). The Commission has an obligation to furnish the Sheriff space and minimal financial support according to state statutes. The Commission is not responsible for the financing of deficits of the Sheriff, nor is it entitled to receive any surplus. The Sheriff is not included as a component unit in the reporting entity of the Commission for financial reporting purposes.

By agreement between the Sheriff and the Commission, the Sheriff manages and operates the jail facility, known as the Caddo Correctional Center ("Center"). The Sheriff also maintains accounting records, prepares annual budgets, and prepares financial information. The maintenance and operation of the Center is funded by a one-quarter cent sales tax. The Sheriff receives directly all funds generated from any source as a result of operations of the Center, including concessions, telephones, and grants, all of which are dedicated to the operation of the Center. Ultimate responsibility for the Center is vested in the Commission. The financial operations of the Center are reflected in the financial statements of the Commission and are not reflected in the financial statements of the Sheriff.

Beginning in 2000, the Sheriff occupied space in the Parish Complex. The cost of maintaining and operating the Parish Courthouse and the Parish Complex, as required by Louisiana law, is paid by the Commission. These expenditures are not recorded in the accompanying financial statements.

Basis of presentation - The accompanying basic financial statements of the Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999.

NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Government-Wide Financial Statements (GWFS) - The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities and funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are reported only in the Statement of Fiduciary Net Position – Custodial Funds and the Statement of Changes in Fiduciary Net Position – Custodial Funds at the fund financial statement level.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions 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 program or function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital 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 Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff's functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least ten (10%) percent of the corresponding total for all governmental funds.

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 and accounts for the operations of the Sheriff. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district and state revenue sharing. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees and transporting of prisoners, etc. General operating expenditures are paid from this fund.

The Sheriff also reports the following fund types:

Fiduciary Funds - Fiduciary funds are used to account for assets held by the Sheriff in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. The only funds accounted for in this category by the Sheriff are custodial funds. The Sheriff's custodial funds are described below:

Sheriff's Fund - This fund accounts for assets held in civil suits, Sheriff's sales, and garnishments. It also accounts for collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

Tax Collector Fund - Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The accounts are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement focus/basis of accounting

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

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

The government-wide financial statements are accounted for using an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. The government-wide financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or an economic asset used.

The following practices are used in recording revenues and expenditures within the governmental funds:

Revenues

Ad valorem taxes, sales taxes and commissions earned from state revenue sharing are recorded in the year they become due and payable. Ad valorem taxes are assessed for the calendar year, become due on December 30 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year. The lien date is January 1, when interest begins accumulating at one-percent monthly. Revenue sharing is generally collected in three equal installments in December, March and May of the fiscal year.

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

Interest income on time deposits is recorded as earned.

Substantially all other revenues are recorded when received.

Expenditures

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

Other financing sources (uses)

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

NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Unearned revenues

Unearned revenues arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

The following practices are used in recording additions and reductions within the Fiduciary Funds (Custodial Funds):

Additions - The majority of additions are not susceptible to accrual because they are not measurable until received in cash.

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

Budgetary accounting - The Sheriff utilizes the following procedures in establishing the budgetary data for the General Fund:

- 1) During May, the Sheriff's office prepares the proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- 2) A public hearing is held on the proposed budget.
- 3) The adopted budget is published in the official journal prior to the commencement of the fiscal year for which the budget is being adopted.
- 4) A public hearing is held for proposed amendments to the budget.
- 5) Amended budget is published in official journal.
- 6) All budgetary appropriations lapse at the end of each fiscal year.
- 7) The budget is prepared on the same basis as these financial statements are prepared, specifically the modified accrual basis, as described in the preceding pages. Expenditures may not legally exceed appropriations on a fund basis.

The proposed budget for the year ended June 30, 2022, was made available for public inspection and was published in the Shreveport Times, more than ten days before the public hearing, which was held on June 18, 2021, at the Caddo Parish Sheriff's office for comments from taxpayers. The budget was amended and published more than ten days before the public hearing, which was held on June 28, 2022, at the Caddo Parish Sheriff's office for comments from taxpayers.

Encumbrances and budget - Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is not employed. However, formal integration of the budget into 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.

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

Investments - Investments are reported at fair value based on quoted market prices. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

State statutes generally authorize the Sheriff to invest in direct United States Treasury obligations; indebtedness issued or guaranteed by federal governmental agencies (provided such obligations are backed by the full faith and credit of the U.S. government); indebtedness issued or guaranteed by federally sponsored U.S. government agencies; time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the State of Louisiana; or mutual or trust fund institutions which are registered with the Securities and Exchange Commission. In addition, local governmental entities in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (“LAMP”), a nonprofit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

State law authorizes the Sheriff, as the Tax Collector for Caddo Parish, to deposit tax collections in interest-bearing accounts with a bank domiciled in the parish when the funds are collected. Furthermore, state statutes authorize the Tax Collector to invest in direct United States Treasury obligations; indebtedness issued or guaranteed by federal governmental agencies (provided such obligations are backed by the full faith and credit of the U.S. government); indebtedness issued or guaranteed by federally sponsored U.S. government agencies; time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the state of Louisiana; or mutual or trust fund institutions which are registered with the Securities and Exchange Commission.

While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2-a-7, which governs registered money market funds. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. LAMP is designed to be highly liquid to give participants immediate access to their account balances.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Sheriff does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates; however, the Sheriff has no funds that would be classified as investments or anything with maturities greater than three months.

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

Capital assets are recorded in the Statement of Net Position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the useful lives of 30 years for buildings, 5-10 years for furniture, fixtures and equipment, and 5 years for vehicles.

Leases - Lease contracts that provide the Sheriff with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a right of use leased asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible right of use leased asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Right of use leased assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated absences - Employees of the Sheriff’s office earn from 10 to 20 days of vacation leave and sick leave each year, depending upon their length of service. Employees resigning or the heirs of employees may be paid for unused vacation leave at the employee’s current rate of pay. Payment of accumulated sick leave is granted at the discretion of the Sheriff, but employees are not paid for accumulated sick leave upon retirement or resignation. The long term portion of the accrued liability for compensated absences, along with the current portion of the liability, is included in the government-wide financial statements.

Claims and judgments - Claims and judgments are recorded as expenditures in governmental funds for the amount that will be liquidated with current available financial resources. The remainder of any liability is recorded in the government-wide financial statements.

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

- Invested in capital assets – Consists of capital assets, net of accumulated depreciation.
- Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – Net position that does not meet the definition of “restricted” or “invested in capital assets”.

Fund balance classification - The fund balance is classified into categories to make the nature and extent of the constraints placed on a government’s fund balances more transparent. The following classifications describe the relative strength of the spending restraints:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Sheriff had \$576,770 in prepaid expenses, which is a non-spendable resource as of June 30, 2022.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Sheriff did not have any restricted resources as of June 30, 2022.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Sheriff. These amounts cannot be used for any other purpose unless the Sheriff removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Sheriff did not have any committed resources as of June 30, 2022.
- **Assigned:** This classification includes amounts that are constrained by the Sheriff’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Sheriff or by an official or body to which the Sheriff delegates the authority. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The Sheriff did not have any assigned resources as of June 30, 2022.
- **Unassigned:** This classification includes the residual fund balance for the General Fund and also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts. General Fund had \$34,063,792 at June 30, 2022, classified as unassigned.

NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Sheriff would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

On-behalf payments for fringe benefits and salaries - The Caddo Parish Sheriff receives on-behalf payments from the State of Louisiana to be used for supplemental pay to qualified law enforcement officers. On-behalf payments to the Caddo Parish Sheriff totaled \$999,755 for the fiscal year ended June 30, 2022. Such payments are recorded as intergovernmental revenue (state supplemental pay) and public safety expenses (personnel services and related benefits) in the GAAP basis government-wide and general fund financial statements.

Use of estimates - The preparation of financial statements in conformity with U. S. generally accepted accounting principles requires 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, expenses, and other financing sources and uses during the reporting period. Actual results could differ from those estimates.

Deferred outflows and inflows of resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Sheriff has two items that meet this criterion, deferred outflows of resources related to net other-post employment benefits and deferred outflows of resources related net pension. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Sheriff has two items that meet the criterion for this category, a deferral of pension expense and a deferral of other postemployment benefits.

Pensions - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund ("the Fund") and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Budgets and budget basis of accounting - The budget is adopted on a modified accrual basis which means that for budgetary purposes revenues and expenditures are recorded in the year earned (incurred) rather than in the year received (paid). Revisions made to the original general fund expenditures budget was as follows:

	<u>Original Budget</u>	<u>Total Decrease</u>	<u>Revised Budget</u>
General Fund	\$ 34,149,000	\$ 249,000	\$ 34,398,000

Subsequent Events - Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 28, 2022, and determined there were no events that occurred that required disclosure.

NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounting pronouncements - The Caddo Parish Sheriff adopted the following Governmental Accounting Standards Board (GASB) Statement in the current fiscal year ended June 30, 2022.

- In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, 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, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. See Note 2 for additional information.
- GASB issued Statement No. 93, *Replacement of Interbank Offered Rates* - The objectives of this Statement are to address financial reporting issues that result from the replacement of an Interbank Offered Rate (IBOR) by providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment and clarification of the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; replacing LIBOR as an appropriate benchmark interest rate for the evaluation of the effectiveness of an interest rate swap with a Secured Overnight Financing Rate or the Effective Federal Funds Rate; and providing exceptions to the lease modifications guidance in Statement 87 for lease contracts that are amended solely to replace an IBOR used to determine variable payments. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2022. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. Adoption of this guidance did not have a material impact on the financial statements.
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32 - The requirements related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. Adoption of this guidance did not have a material impact on the financial statements.

The Governmental Accounting Standards Board has issued statements that will become effective in future years. The Caddo Parish Sheriff is evaluating the requirements of the statements below and the impact on reporting. These statements are as follows:

- GASB Statement No. 91, *Conduit Debt Obligations* - This Statement clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements are effective for reporting periods beginning after December 28, 2021.
- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* - This Statement provides guidance on accounting for Subscription-Based Information Technology Arrangements (SBITA) where the government contracts for the right to use another party's software. The requirements are effective for fiscal years beginning after June 15, 2022.

Note 2: CHANGE IN ACCOUNTING PRINCIPLE

In fiscal year 2022, the Sheriff implemented GASB Statement No. 87, *Leases*. In accordance with generally accepted accounting principles, the implementation of this statement requires the restatement of the June 30, 2021 net position in the statement of activities to record the cumulative effect of recording the original basis of the leased assets less accumulated amortization, net of the respective lease liabilities as of June 30, 2021. There was no net impact on previously reported net position. The Sheriff recognized \$353,234 in net book value for intangible right of use leased assets and lease liability for assets under lease as of June 30, 2021.

NOTE 3 – CASH AND CASH EQUIVALENTS

All deposits of the Sheriff are held by area financial institutions. At June 30, 2022, the carrying amount of the Sheriff's cash was as follows:

	Government- Wide Statement of Net Position	Fiduciary Funds Statement of Net Position
Demand deposits	\$ 2,366,047	\$ 6,645,085
Petty cash	1,850	-
Total cash and cash equivalents	\$ 2,367,897	\$ 6,645,085

The collected funds on deposit in the General Fund and Fiduciary Funds totaled \$26,896,770. The difference in the bank balances and the carrying amounts presented above is mostly due to the bank balances including amounts carried in a cash concentration account jointly used by the Caddo Correctional Center and Sheriff. The amount allocated to the Caddo Correctional Center at June 30, 2022 was \$17,071,552. Of the bank balances, \$250,000 was covered by federal depository insurance (GASB Category 1) and \$26,861,862 was collateralized with securities held by the pledging financial institution's trust department or agent, but in the Sheriff's name (GASB Category 2). The Sheriff does not have a written policy for custodial credit risk.

NOTE 4 – INVESTMENTS

The Sheriff had \$32,079,767 invested with LAMP at June 30, 2022. Because these investments are not evidenced by securities that exist in physical or book entry form, they are not categorized for the purposes of this note. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments may participate in LAMP. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments are authorized to invest. The dollar weighted average portfolio maturity of LAMP is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value.

Fair Value Measurement – GASB Statement No. 72, establishes a hierarchy of inputs to valuation techniques used to measure fair value. The Sheriff measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles using a market approach technique. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1 - Investments reflect prices quoted in active markets.
- Level 2 - Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.
- Level 3 - Investments reflect prices based upon unobservable sources.

NOTE 4 – INVESTMENTS (continued)

As of June 30, 2022, the Sheriff’s investments were invested with LAMP. The fair value of a share in LAMP is the same as the book value (i.e., a share in the pool is always worth \$1.00 per share).

NOTE 5 – RECEIVABLES

Receivables in the General Fund at June 30, 2022, are as follows:

Ad valorem taxes	\$	43,261
Intergovernmental revenues		
Federal and state grants		426,120
Fees, charges, and commissions for services		
Auto recovery and sheriff sale commissions		72,426
Fines and bonds fees and commissions		74,664
Garnishment commissions (gc)		5,295
Civil and criminal fees		78,134
Tax collection		8,714
Transportation of prisoners		9,296
Patrol, reports and seizure fees		4,005
Security and court fees		174,660
Gaming proceeds		62,608
Refunds and reimbursements		68,762
Other		62,853
	\$	<u><u>1,090,797</u></u>

These amounts are presented in the accompanying fund financial statements under the following captions:

Intergovernmental	\$	1,065,011
Receivables		<u>25,786</u>
	\$	<u><u>1,090,797</u></u>

NOTE 6 – CAPITAL ASSETS

A summary of changes in capital assets used in governmental activities is as follows:

	Balance July 1, 2021	Additions	Disposals	Balance June 30, 2022
Assets, at cost				
Buildings	\$ 2,377,809	\$ -	\$ 55,090	\$ 2,322,719
Law enforcement weapons and equipment	1,151,853		738,500	413,353
Computer equipment and office furniture	999,205	53,477	17,198	1,035,482
Equipment	284,566	401,321	21,651	664,236
Vehicles	7,166,850	1,067,490	485,378	7,748,962
Total cost	<u>11,980,283</u>	<u>\$ 1,522,288</u>	<u>\$ 1,317,817</u>	<u>12,184,752</u>
Less accumulated depreciation	<u>8,866,356</u>	<u>\$ 890,321</u>	<u>\$ 1,276,033</u>	<u>8,480,644</u>
Capital assets, net	<u>\$ 3,113,927</u>			<u>\$ 3,704,108</u>

Depreciation expense of buildings, computer equipment, office equipment and vehicles was \$890,321 for fiscal year 2022 and is included in total expenses for the public safety activity.

A summary of changes in capital assets – leased used in governmental activities is as follows:

	Balance July 1, 2021	Additions	Disposals	Balance June 30, 2022
Capital assets being amortized*				
Right of use leased property and buildings	\$ 335,426	\$ 89,753	\$ -	\$ 425,179
Right of use leased equipment	<u>17,808</u>	<u>11,821</u>	<u>-</u>	<u>29,629</u>
Total cost	<u>353,234</u>	<u>\$ 101,574</u>	<u>\$ -</u>	<u>454,808</u>
Less accumulated amortization	<u>-</u>	<u>\$ 70,341</u>	<u>\$ -</u>	<u>70,341</u>
Capital assets, net	<u>\$ 353,234</u>			<u>\$ 384,467</u>

* July 1, 2021 balances are restated with the implementation of GASB 87.

Amortization expense of \$70,341 for fiscal year 2022 and is included in total expenses for the public safety activity.

NOTE 7 – DEFINED BENEFIT PENSION PLAN

Plan Description

The Sheriffs' Pension and Relief Fund (the "Fund") was established for the purpose of providing retirement benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' association and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. The Fund is a cost-sharing multiple-employer defined pension plan.

NOTE 7 – DEFINED BENEFIT PENSION PLAN (continued)

Benefits Provided

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

Retirement

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

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

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

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

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

Disability Benefits

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

Survivor's Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum

NOTE 7 – DEFINED BENEFIT PENSION PLAN (continued)

of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-two, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits

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

Back Deferred Retirement Option Plan (Back-DROP)

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

Cost-of-Living Adjustments

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ended June 30, 2022 and 2021, the actuarially determined employer contribution rate was 12.25%, with an additional 0% allocated from the Funding Deposit Account. Required employer contributions for the years ended June 30, 2022 and 2021, were \$2,288,882 and \$2,205,042, respectively.

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 of \$1,162,400 are recognized as revenue and excluded from pension expense for the year ended June 30, 2022.

NOTE 7 – DEFINED BENEFIT PENSION PLAN (continued)

Plan members are required by state statute to contribute 10.25% of their annual covered salary. For the year ended June 30, 2022, in addition to the required employer contribution, the Sheriff elected to contribute the employee’s required portion on behalf of its plan members. The total extra contributions paid by the Sheriff on behalf of the plan member were \$1,915,187 for the year ended June 30, 2022.

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

At June 30, 2022, the Caddo Parish Sheriff reported a net pension asset of \$2,267,342 for its proportionate share of the Net Pension Asset. The Sheriff reported a net pension asset of \$1,247,038, which was 55% of the total Net Pension Asset. The remaining 45% of the asset is reported by Caddo Correctional Center. The Net Pension Asset was measured as of June 30, 2021, and the total pension asset used to calculate the Net Pension Asset was determined by an actuarial valuation as of that date. The Sheriff’s proportion of the Net Pension Asset was based on a projection of the Sheriff’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Sheriff’s proportion (including the Caddo Correctional Center) was 4.575403% which decreased 0.009036% from the proportion measured as of June 30, 2020. Of this amount, 55% was allocated to the Sheriff.

For the year ended June 30, 2022, the Caddo Parish Sheriff’s pension benefit was \$3,956,712, which included the Sheriff’s amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions of \$1,413. This benefit was allocated 55% (\$2,176,192) to the Sheriff and 45% (\$1,780,520) to the Caddo Correctional Center.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (1,736,392)
Changes in assumptions	-	(11,261,280)
Net difference between projected and actual earnings on retirement plan investments	3,837,454	-
Changes in proportion and differences between Sheriff contributions and proportionate share of contributions	-	(861,481)
Sheriff contributions subsequent to measurement date	2,288,882	-
Total	\$ 6,126,336	\$ (13,859,153)

Deferred outflows of resources of \$2,288,882 related to pensions resulting from the Sheriff’s contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ (2,144,524)
2024	(1,943,511)
2025	(2,343,740)
2026	(3,589,145)
2027	(779)

NOTE 7 – DEFINED BENEFIT 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, 2021 (measurement date), are as follows:

Actuarial Cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment rate of return	6.90% net of pension plan investment expense, including inflation
Discount rate	6.90%
Projected salary increases	5.0% (2.50% Inflation, 2.50% Merit)
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below Median Employees, Retirees, and Disabled Retirees, multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Expected remaining service lives	2021 – 5 years, 2020 – 6 years, 2019 – 6 years, 2018 – 6 years, 2017 – 7 years, 2016 – 7 years
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

The rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-Term Expected Rate of Return</u>
Equity Securities	62%	7.08%	4.39%
Fixed Income	23	1.44%	0.36
Alternative Investments	15	4.38%	0.57
Totals	100%		5.32%
Inflation			2.55%
Expected Arithmetic Nominal Return			7.87%

NOTE 7 – DEFINED BENEFIT PENSION PLAN (continued)

Discount Rate - The discount rate used to measure the total pension liability was 6.90%. 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 and non-employer contributing entities 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.

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

	1.0% Decrease (5.90%)	Current Discount Rate (6.90%)	1.0% Increase (7.90%)
Sheriff's proportionate share of the net pension liability (asset)	\$ 13,692,347	\$ (1,247,038)	\$ (13,701,721)

Support of Non-employer Contributing Entities - Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Sheriff recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended June 30, 2022, the Sheriff recognized revenue as a result of support received from non-employer contributing entities of \$1,162,400 for its participation in the Sheriff's Pension and Relief Fund.

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Pension and Relief Fund Audit Report at www.la.gov. The Sheriffs' Pension and Relief Fund issues a publicly available audit report that includes financial statements and required supplementary information.

Payables to the Pension Plan - At June 30, 2022, the Sheriff had payables due to the pension plan totaling \$182,244.

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description – The Caddo Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Caddo Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75.

Benefits Provided – Medical, dental, vision and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment of age 55 and 15 years of service.

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (continued)

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) for \$10,000 face amount is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

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

Inactive employees or beneficiaries currently receiving benefit payments	168
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	271
	439

Total OPEB Liability

The Sheriff’s total OPEB liability of \$45,216,745 was measured as of July 1, 2021, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0% annually
Salary increases	3.0% including inflation
Discount rate	2.16% annually (Beginning of Year to Determine ADC)
	3.54% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

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

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

Changes in the Total OPEB Liability

Balance at June 30, 2021	\$ 53,920,919
Changes for the year:	
Service cost	836,707
Interest	1,173,728
Differences between expected and actual experience	1,765,101
Changes of assumptions	(11,131,591)
Benefit payments and net transfers	(1,348,119)
Net changes	(8,704,174)
Balance at June 30, 2022	\$ 45,216,745

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (continued)

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1.0% Decrease (2.54%)	Current Discount Rate (3.54%)	1.0% Increase (4.54%)
Total OPEB liability	\$ 53,249,033	\$ 45,216,745	\$ 38,854,857

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 40,206,775	\$ 45,216,745	\$ 51,490,590

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

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$1,357,874. At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,470,915	\$ (10,599,493)
Changes in assumptions	15,129,972	(9,276,326)
Total	<u>\$ 16,600,887</u>	<u>\$ (19,875,819)</u>

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

Years ending June 30:	
2023	\$ (652,561)
2024	(652,561)
2025	(652,561)
2026	(652,561)
2027	(652,561)
Thereafter	(12,127)

NOTE 9 – LONG-TERM LIABILITIES

Leases

At June 30, 2022, the Sheriff had entered into leases for various equipment, buildings, and facilities that expire at various dates through June 2062. The total annual rental under these leases for the fiscal year ended June 30, 2022, was \$86,883. The building and facility leases are for the Training Academy, Fleet Management facility, Narcotics Task Force, Pistol Range, Cross Bayou Boat Ramp, Safety Town and Caddo Correctional Center Annex Facility. These payments are currently reimbursed by the Caddo Parish Commission, except the Training Academy and the Fleet Maintenance Building, as required by law.

The minimum future lease payments under lease agreements are as follows:

Fiscal year ending June 30,	Lease Liability	Interest	Total
2023	\$ 69,193	\$ 14,124	\$ 83,317
2024	71,120	11,306	82,426
2025	65,216	8,584	73,800
2026	67,873	5,927	73,800
2027	70,638	3,162	73,800
2028-2032	19,677	18,453	38,130
2033-2037	2,004	3,996	6,000
2038-2042	2,438	3,562	6,000
2043-2047	2,966	3,034	6,000
2048-2052	3,609	2,391	6,000
2053-2057	4,391	1,609	6,000
2058-2062	5,342	658	6,000
Total	\$ 384,467	\$ 76,806	\$ 461,273

Changes in Long-Term Liabilities

The long-term liabilities of the Sheriff, which are due to governmental activities, consist of accrued compensated absences payable, net pension liability, net OPEB liability, lease liability, and claims and judgments payable. The Sheriff's net pension liability was reduced to \$0 at year end. At June 30, 2022, the Sheriff has a net pension asset of \$1,247,038.

Long-term liability activity for the year ended June 30, 2022, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Amounts Due Within One Year
Compensated absences	\$ 2,841,554	\$ 1,095,000	\$ 1,278,302	\$ 2,658,251	\$ 1,615,775
Net pension liability (asset)	17,133,986	-	17,133,986	-	-
Net OPEB liability	53,920,919	4,624,133	13,328,307	45,216,745	-
Lease liability*	353,234	101,574	70,341	384,467	69,193
Claims and judgments payable	313,500	-	-	313,500	-
Total	\$ 74,563,193	\$ 5,820,707	\$ 31,810,936	\$ 48,572,963	\$ 1,684,968

* July 1, 2021 balances are restated with the implementation of GASB 87.

NOTE 10 – 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 taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to taxpayers by the Sheriff in October. Billed taxes are due by December 30, and become delinquent on December 31 of the current year. The taxes are based on assessed values determined by the Tax Assessor of Caddo Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2022, law enforcement taxes applicable to the Sheriff’s General Fund, were levied at the rates described below on property with assessed valuations totaling \$2,197,777,142. This valuation is net of homestead exemption amounts of \$336,189,347.

The following is a summary of authorized and levied ad valorem taxes which represent separate millages authorized by the voters as of June 30, 2022:

	Authorized Millage	Levied Millage	Expiration Date
Caddo Parish Law Enforcement District:			
Act 689 of 1976	4.40	4.34	None
Continued general services	1.78	1.78	12/31/2032
Additional services	1.78	1.78	12/31/2032
Additional services	2.89	2.89	12/31/2032
Additional funding	2.74	2.74	12/31/2032
	13.59	13.53	

As of June 30, 2022, the cash balance on hand in the tax collector account are \$5,158,132 which is included in the cash balances reflected in Note 2. During the fiscal year ended June 30, 2022, Sheriff’s office, as Tax Collector for Caddo Parish, collected a total of \$256,711,410 of ad valorem taxes. Included in this amount was \$254,905,739 of 2022 assessed taxes, net of homestead exemptions, and \$1,805,671 of prior year taxes.

NOTE 10 – AD VALOREM TAXES (continued)

The Sheriff has collected and uncollected taxes as of June 30, 2022, attributable to the following taxing authorities:

<u>Tax Authority</u>	<u>Collected Taxes</u>	<u>Uncollected Taxes</u>
Charles Henington, Jr. Assessor	\$ 4,410,372	\$ 42,467
Caddo Fire District No. 1	2,076,764	26,276
Caddo Fire District No. 2	17,583	115
Caddo Fire District No. 3	2,393,039	16,101
Caddo Fire District No. 4	2,160,951	12,538
Caddo Fire District No. 5	1,914,811	2,331
Caddo Fire District No. 6	989,867	15,306
Caddo Fire District No. 7	1,372,221	64,167
Caddo Fire District No. 8	828,281	33,573
Caddo Fire District No. 9	-	-
Caddo Levee District	1,088	-
Caddo School Board	139,147,809	1,339,845
Caddo Sewer District 7	8	-
Caddo Sewer District 2	110,747	1,042
Caddo-Bossier Port Commission	4,671,006	44,974
Law Enforcement District	25,289,513	243,548
La Dept. Agriculture (Forest Protection)	22,282	9
La Tax Commission	119,792	-
North Caddo Hospital	440,352	17,903
Parish-Bio Medical	3,219,491	31,002
Parish-Bonded Debt Service	2,792,466	26,876
Caddo Parish	7,355,785	69,200
Parish-Courthouse Maintenance	5,135,840	49,460
Parish-Criminal Justice	204	-
Parish-Jail Facilities	10,198,241	98,196
Parish-Juvenile	3,721,636	35,841
Parish-Public Facilities	1,563,142	15,055
Parish-Public Health	4,019,715	38,707
Parish-Public Works	11,016,969	106,080
Red River Waterway Commission	4,340,248	41,928
Shreve Memorial Library	17,381,189	167,365
	<u>\$ 256,711,410</u>	<u>\$ 2,539,903</u>

These taxes are uncollected for these general reasons:

Mobile Home Accounts are excluded from tax sale. Lawsuits are filed as alternative to tax sale.	\$ 128,493
Oil & Gas Accounts are excluded from tax sale. Lawsuits are filed as alternative to tax sale.	477,530
Personal Property Accounts are excluded from tax sale. Lawsuits are filed as alternative to tax sale.	477,185
Real Estate Accounts:	
Real Estate accounts that were adjudicated in prior years are excluded from tax sale.	1,227,072
Real Estate accounts that were adjudicated for 2022 taxes (current year tax sale).	6,423
Real Estate accounts coded with a bankruptcy filing are excluded from tax sale.	15,880
Real Estate accounts with current year base taxes less than \$10.00 are excluded from tax sale.	131,484
Real Estate accounts with pending LTC Change orders are excluded from tax sale.	73,541
Real Estate accounts in which the original payment was returned NSF - not able to comply with tax sale delinquent notices or advertisement requirements.	2,295
	<u>\$ 2,539,903</u>

Notes:

1. Collected and uncollected taxes include base taxes and interest

NOTE 11 – STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Louisiana Act 945 were distributed as follows:

Caddo Parish		
Assessor	\$	94,513
Commission		983,651
School Board		1,707,301
Sheriff		900,268
Sewerage districts		1,703
Fire protection districts		132,143
Shreve Memorial Library		372,221
Red River Waterway Commission		93,297
Pension funds		206,854
Total	\$	4,491,951

NOTE 12 – PROTEST TAXES

Louisiana Revised Statute 47:2110 provides that taxpayers, at the time of payment of all taxes due, may give notice to the Tax Collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid is segregated and held by the Tax Collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds are held pending outcome of the suit. If the taxpayer prevails, the Tax Collector refunds the amount due, with interest at the actual rate earned on the money paid under protest from the date the funds were received by the Tax Collector. At June 30, 2022, the Sheriff, as Tax Collector, held \$56,419 in protested taxes.

NOTE 13 – RELATED PARTY TRANSACTIONS

The Sheriff manages and operates the Caddo Correctional Center (“Center”). For the year ended June 30, 2022, the Center reimbursed the Sheriff \$2,657,646 for administrative services. This reimbursement is included in revenue as fees, charges, and commissions for services.

NOTE 14 – CONTINGENCIES, LITIGATIONS, AND CLAIMS

Litigation

At June 30, 2022, the Sheriff is named as defendant in several lawsuits. A claims liability for \$313,500 is included in claims payable in the government-wide financial statements. There are certain suits, which are in early stages of discovery and estimates of the ultimate liability of the Caddo Parish Sheriff cannot be determined. Resolution of some of these cases could involve liability to the Caddo Parish Sheriff if the courts find in favor of various plaintiffs. The Sheriff evaluates the existing litigation and accrues appropriate amounts in accordance with Financial Accounting Standards Board Statement (FASB) ASC Topic 450 as liabilities become probable and can be estimated. In the opinion of legal counsel, the Sheriff’s ultimate exposure is unknown at this time.

Grants

The Sheriff participates in several federal and state assisted grant programs. These programs are subject to program compliance audits. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. The Sheriff believes that the amount of disallowances, if any, which may arise from future audits will not be material.

NOTE 14 – CONTINGENCIES, LITIGATIONS, AND CLAIMS (continued)

Risk management

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; and errors and omission. These risks are handled by the Sheriff through the purchase of various commercial insurance policies with varying coverage limits, deductibles, and premiums based on the type of policy. No significant reductions in insurance coverage from coverage in the prior year occurred and no claims exceeded the Sheriff's insurance coverage for each of the past three years.

Required Supplementary Information

Caddo Parish Sheriff
General Fund Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Ad valorem taxes	\$ 24,000,000	\$ 24,400,000	\$ 24,600,450	\$ 200,450
Sales and use taxes	2,700,000	3,300,000	3,467,560	167,560
Penalties and interest on taxes	75,000	75,000	111,112	36,112
Tax collection fees	425,000	425,000	394,503	(30,497)
Permits	15,000	15,000	17,075	2,075
Gaming fees	440,000	600,000	621,083	21,083
State grants	40,000	40,000	11,444	(28,556)
State revenue sharing	907,000	907,000	900,268	(6,732)
State supplemental pay	1,105,000	1,105,000	999,755	(105,245)
State permits	3,000	3,000	2,370	(630)
Federal grants	300,000	570,000	1,018,055	448,055
Civil and criminal fees	470,000	470,000	500,603	30,603
Transporting prisoners	60,000	80,000	81,620	1,620
Sheriff's commissions (sales)	1,000,000	1,000,000	942,190	(57,810)
Sheriff's commissions (garnishment)	65,000	65,000	59,375	(5,625)
Outside civil service	200,000	200,000	213,894	13,894
Stock patrol fees	2,000	2,000	1,570	(430)
Notice of seizure	2,000	2,000	2,165	165
Accident reports	11,000	11,000	10,607	(393)
Criminal bail bond fees	220,000	220,000	250,426	30,426
Commissions on fines	100,000	100,000	97,298	(2,702)
Criminal fees	200,000	200,000	179,273	(20,727)
Appearance bond forfeitures	50,000	25,000	11,145	(13,855)
Interest earned on investments	50,000	25,000	77,496	52,496
Probation and parole fees	450,000	450,000	455,815	5,815
Sex offender registration	40,000	40,000	46,513	6,513
Miscellaneous revenue	774,000	947,000	1,148,458	201,458
CPC reimbursement	675,000	750,000	869,449	119,449
CCC accounting and administrative service	2,640,000	2,640,000	2,657,646	17,646
Total revenue	<u>37,019,000</u>	<u>38,667,000</u>	<u>39,749,218</u>	<u>1,082,218</u>
Expenditures				
Personnel services	28,436,000	28,060,000	27,259,049	800,951
Contractual services	2,154,000	2,156,000	2,335,559	(179,559)
Materials and supplies	2,217,000	2,217,000	1,954,140	262,860
Statutory charges	186,000	192,000	210,711	(18,711)
Other charges	438,000	661,000	570,631	90,369
Capital outlay	718,000	1,112,000	1,623,862	(511,862)
Debt service - lease principal and interest	-	-	86,883	(86,883)
Total expenditures	<u>34,149,000</u>	<u>34,398,000</u>	<u>34,040,835</u>	<u>357,165</u>
Excess of revenues over expenditures	2,870,000	4,269,000	5,708,383	1,439,383
Other financing sources				
Proceeds from sale of fixed assets	-	47,000	44,098	(2,902)
Leases issued	-	-	101,574	101,574
Total other financing sources	<u>-</u>	<u>47,000</u>	<u>145,672</u>	<u>98,672</u>
Net changes in fund balances	2,870,000	4,316,000	5,854,055	1,538,055
Fund balance at beginning of year	<u>28,786,507</u>	<u>28,786,507</u>	<u>28,786,507</u>	<u>-</u>
Fund balance at end of year	<u>\$ 31,656,507</u>	<u>\$ 33,102,507</u>	<u>\$ 34,640,562</u>	<u>\$ 1,538,055</u>

See Independent Auditors' Report

Caddo Parish Sheriff
Schedule of the Sheriff's Proportionate Share
of the Net Pension Liability
June 30, 2022

Fiscal Year*	Agency's proportion of the net pension liability *	Sheriff's allocated proportion of the net pension liability **	Sheriff's proportionate share of the net pension liability (asset) **	Sheriff's covered - employee payroll***	Sheriff's proportionate share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability*
Sheriff's Pension and Relief Fund						
2021	4.575403%	2.516472%	\$ (1,274,308)	\$ 18,000,335	-7.08%	84.70%
2020	4.584440%	2.475598%	\$ 17,133,986	\$ 18,277,919	93.74%	88.90%
2019	4.949670%	2.672822%	\$ 12,643,059	\$ 18,333,505	68.96%	88.90%
2018	5.074486%	2.689478%	\$ 10,313,201	\$ 17,812,315	57.90%	90.40%
2017	5.123500%	2.612985%	\$ 11,314,938	\$ 18,097,866	62.52%	88.50%
2016	5.229570%	2.667081%	\$ 16,927,665	\$ 18,214,863	92.93%	82.10%
2015	5.299788%	2.702892%	\$ 12,048,187	\$ 17,041,690	70.70%	86.61%
2014	5.442640%	2.775746%	\$ 10,991,970	\$ 17,046,846	64.48%	87.34%

*Amounts presented were determined as of the measurement date (prior fiscal year).

**Note that 49% of the proportionate share was allocated to the Caddo Correctional Center (Center) and 51% is allocated to the Caddo Parish Sheriff's Office (Sheriff) for years prior to the measurement date of 2017. For the measurement date of 2018, the split was corrected with a prior period adjustment allocating 47% (Center) and 53% (Sheriff) . The allocation of 46% (Center) and 54% (Sheriff) was used for the measurement date ended June 30, 2019 and 2020. The allocation of 45% (Center) and 55% (Sheriff) was used for the measurement date ended June 30, 2021.

***Since the amounts presented have a measurement date of the previous fiscal year, the covered-employee payroll presented is for the prior fiscal year end.

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

**Caddo Parish Sheriff
Schedule of Contributions to the Sheriffs'
Pension and Relief Fund
June 30, 2022**

Fiscal Year*	(a) Statutorily required contribution for agency	(b) Contributions in relation to the statutorily required contribution	(a-b) Agency's contribution deficiency (excess)	(c) Allocation to Sheriff of contractually required contribution **	(d) Sheriff's contributions in relation to the contractually required contribution	(c-d) Sheriff's contribution deficiency (excess)	(e) Sheriff's covered employee payroll	(d/e) Contributions as a percentage of covered employee payroll
Sheriff's Pension and Relief Fund								
2022	\$ 4,161,603	\$ 4,161,603	\$ -	\$ 2,288,882	\$ 2,288,882	\$ -	\$ 18,684,728	12.25%
2021	\$ 4,083,412	\$ 4,083,412	\$ -	\$ 2,205,042	\$ 2,205,042	\$ -	\$ 18,000,335	12.25%
2020	\$ 4,146,459	\$ 4,146,459	\$ -	\$ 2,239,088	\$ 2,239,088	\$ -	\$ 18,277,919	12.25%
2019	\$ 4,237,461	\$ 4,237,461	\$ -	\$ 2,245,854	\$ 2,245,854	\$ -	\$ 18,333,505	12.25%
2018	\$ 4,453,079	\$ 4,453,079	\$ -	\$ 2,271,070	\$ 2,271,070	\$ -	\$ 17,812,315	12.75%
2017	\$ 4,701,897	\$ 4,701,897	\$ -	\$ 2,397,967	\$ 2,397,967	\$ -	\$ 18,097,866	13.25%
2016	\$ 4,910,869	\$ 4,910,869	\$ -	\$ 2,504,543	\$ 2,504,543	\$ -	\$ 18,214,863	13.75%
2015	\$ 5,007,228	\$ 5,007,228	\$ -	\$ 2,553,686	\$ 2,553,686	\$ -	\$ 17,041,690	14.98%

*The amounts presented were determined as of the end of the fiscal year.

**Note that 49% of the proportionate share was allocated to the Caddo Correctional Center (Center) and 51% is allocated to the Caddo Parish Sheriff's Office (Sheriff) for years prior to fiscal year 2019. For 2019, the split was corrected with a prior period adjustment allocating 47% (Center) and 53% (Sheriff). The allocation of 46% (Center) and 54% (Sheriff) was used for the fiscal year ended June 30, 2020 and 2021. The allocation of 45% (Center) and 55% (Sheriff) was used for the measurement date ended June 30, 2022.

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

**Notes to Required Supplementary Information
June 30, 2022**

Changes of Benefit Terms

There were no changes in benefit terms for the actuarial valuation measurement year ended June 30, 2021.

Changes of Assumptions

The discount rate was lowered from 7.0% to 6.9% in the actuarial valuation for the measurement year ended June 30, 2021. The discount rate was lowered from 7.10% to 7.0% in the actuarial valuation for the measurement year ended June 30, 2020. During the measurement year ended June 30, 2019, the discount rate was lowered from 7.25% to 7.1%.

Caddo Parish Sheriff
Schedule of Changes in Sheriff's Proportionate
Share of Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

	2018	2019	2020	2021	2022
Sheriff's proportionate share of total OPEB liability					
Service cost	\$ 785,362	\$ 457,627	\$ 702,804	\$ 962,300	\$ 836,707
Interest	1,589,664	1,620,461	1,182,961	984,999	1,173,728
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(242,523)	(13,270,830)	(180,933)	(2,613,697)	1,765,101
Changes of assumptions	-	-	9,237,763	11,776,241	(11,131,591)
Benefit payments	(1,195,849)	(1,309,334)	(1,305,160)	(1,277,838)	(1,348,119)
Net change in Sheriff's proportionate share of total OPEB liability	936,654	(12,502,076)	9,637,435	9,832,005	(8,704,174)
Sheriff's proportionate share of total OPEB liability - beginning	46,016,901	46,953,555	34,451,479	44,088,914	53,920,919
Sheriff's proportionate share of total OPEB liability - ending (a)	\$46,953,555	\$34,451,479	\$44,088,914	\$53,920,919	\$45,216,745
Sheriff's proportionate share of plan fiduciary net position					
Contributions - employer	\$ -	\$ -	\$ -	\$ -	\$ -
Net investment income	-	-	-	-	-
Net change in Sheriff's proportionate share of plan fiduciary net position	-	-	-	-	-
Sheriff's proportionate share of plan fiduciary net position - beginning	-	-	-	-	-
Sheriff's proportionate share of plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -
Sheriff's proportionate share of net OPEB liability - ending (a) - (b)	\$46,953,555	\$34,451,479	\$44,088,914	\$53,920,919	\$45,216,745
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%	0%
Covered-employee payroll	\$19,011,097	\$15,101,145	\$15,705,191	\$15,882,767	\$16,359,250
Sheriff's proportionate share of the net OPEB liability as a percentage of covered-employee payroll	246.98%	228.14%	280.73%	339.49%	276.40%
Notes to Schedule:					
<i>Benefit Changes:</i>	None	None	None	None	None
<i>Changes of Assumptions:</i>					
<i>Discount Rates:</i>	3.50%	3.50%	2.21%	2.16%	3.54%
<i>Mortality</i>	RP-2000	RP-2000	RP-2000	RP-2014	RP-2014
<i>Trend</i>	5.50%	5.50%	5.50%	Variable	Variable

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

Supplementary Information

**Caddo Parish Sheriff
Custodial Funds
Combining Statement of Fiduciary Net Position
June 30, 2022**

	Sheriff's Fund	Tax Collector Fund	Total
Assets			
Cash	\$ 1,486,953	\$ 5,158,132	\$ 6,645,085
Total assets	\$ 1,486,953	\$ 5,158,132	\$ 6,645,085
Liabilities			
Payable to Caddo Parish Sheriff	\$ -	\$ 99,681	\$ 99,681
Prepayment program	-	368,170	368,170
Total liabilities	\$ -	\$ 467,851	\$ 467,851
Net Position			
Restricted - Unsettled balances due to taxing bodies and others	\$ 1,486,953	4,690,281	\$ 6,177,234
Total net position	\$ 1,486,953	\$ 4,690,281	\$ 6,177,234

**Caddo Parish Sheriff
Custodial Funds
Combining Statement of Changes in
Fiduciary Net Position
For the Year Ended June 30, 2022**

	Sheriff's Fund	Tax Collector Fund	Total
Balance, beginning of year	\$ 1,704,180	\$ 5,028,572	\$ 6,732,752
Additions			
Deposits			
Sheriff's sales	8,706,379	-	8,706,379
Bonds	4,048,666	-	4,048,666
Garnishments	887,017	-	887,017
Ad valorem taxes	-	256,711,410	256,711,410
State revenue sharing	-	4,555,538	4,555,538
Payment in lieu of taxes	-	1,732,391	1,732,391
Interest income on demand deposits	-	16,399	16,399
Refunds and redemptions	-	2,177,671	2,177,671
Collection fees	-	1,654,737	1,654,737
Miscellaneous ad valorem tax fees	-	1,082,416	1,082,416
Total additions	13,642,062	267,930,562	281,572,624
Reductions			
Sheriff's General Fund	5,194,391	-	5,194,391
Litigants	6,195,365	-	6,195,365
District Attorney	1,059,882	-	1,059,882
Clerk of Court	503,950	-	503,950
Indigent Defender Board	26,272	-	26,272
Other settlements	879,429	-	879,429
Louisiana Tax Commission	-	119,792	119,792
Louisiana Department of Agriculture and Forestry	-	18,939	18,939
Caddo Parish			
Commission	-	48,736,077	48,736,077
School Board	-	137,234,297	137,234,297
Sheriff	-	26,063,100	26,063,100
Assessor	-	4,519,678	4,519,678
Sewerage districts	-	108,558	108,558
Fire protection districts	-	11,515,681	11,515,681
Hospital district	-	426,429	426,429
Levee district	-	1,088	1,088
Shreve Memorial Library	-	17,298,540	17,298,540
Clerk of Court	-	78,204	78,204
Red River Waterway Commission	-	4,319,881	4,319,881
Caddo/Bossier Port Commission	-	4,548,565	4,548,565
Archon Information Systems	-	1,632,845	1,632,845
Pension funds	-	7,138,772	7,138,772
Refunds and redemptions	-	2,659,789	2,659,789
Miscellaneous costs	-	1,848,618	1,848,618
Total reductions	13,859,289	268,268,853	282,128,142
Balance, end of year	\$ 1,486,953	\$ 4,690,281	\$ 6,177,234

See Independent Auditors' Report

**Caddo Parish Sheriff
Schedule of Compensation, Benefits, and
Other Payments to Agency Head
For the Year Ended June 30, 2022**

Agency Head Name: Steve Prator, Sheriff of Caddo Parish

Purpose	Amount	
Salary	\$ 91,199	*
Benefits-insurance	\$ 7,454	*
Benefits-retirement	\$ 22,704	*
Deferred compensation	\$ 325	*
Conference travel	\$ 1,644	

* Fifty percent of these costs were reimbursed by the Caddo Correctional Center through an administrative cost allocation.

**Caddo Parish Sheriff
Justice System Funding Schedule – Collecting/Disbursing Entity
As Required by Act 87
For the Year Ended June 30, 2022**

Identifying Information

Entity Name	Caddo Parish Sheriff
LLA Entity ID #	3073
Date that reporting Period ended	June 30, 2022

Cash Basis Presentation	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 1,363,194	\$ 1,290,603
Add: Collections		
Bond Fees	851,788	767,711
Probation Class Fees	10,937	15,943
Criminal Court Costs/Fees	193,061	247,201
Criminal Fines - Contempt	5,500	4,000
Criminal Fines - Other	408,828	530,747
Restitution	55,888	84,148
Probation Supervision Fees	242,528	240,958
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	177,319	212,033
Other	75	-
Subtotal Collections	1,945,924	2,102,741
Less: Disbursements To Governments & Nonprofits		
<u>LA Commission on Law Enforcement</u>		
Crime Victims Reparations	16,676	23,743
Caddo District Court Sec. 5	-	44,048
SPD-Act 942	1,835	1,373
<u>Caddo Parish District Defender Office</u>		
Bond Percentage	128,182	141,519
Indigent Defender	88,823	99,871
I D Fees	6,329	14,542
SPD-Act 942	3,017	2,249
<u>Department of Health & Hospital-Special Injury</u>	5,440	6,006
<u>Crime Stoppers of LA</u>	3,864	4,399
<u>Parish Treasurer</u>		
Commission on Fines	264,065	350,796
Costs	17,502	20,244
Bond percentage	123,520	136,457
Witness Fees	7,777	8,886
Criminal Jury Fee	47,940	54,526
Judicial Expense	19,411	22,237
Caddo District Court Sec. 5	-	130,283
<u>Greenwood Police-DWI/Litter</u>	500	1,296
<u>LA State Police-DWI/Litter</u>	3,260	3,191
<u>North LA Crime Lab</u>		
SPD-Act 942	3,017	2,249
Act 432	6,602	20,052
Crime Lab/Bond Fee	54,739	61,977

Continued on next page

Caddo Parish Sheriff
Justice System Funding Schedule – Collecting/Disbursing Entity
As Required by Act 87
For the Year Ended June 30, 2022

Identifying Information		
Entity Name	Caddo Parish Sheriff	
LLA Entity ID #	3073	
Date that reporting Period ended	June 30, 2022	
	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
Less: Disbursements To Governments & Nonprofits (continued)		
<u>James E Stewart-DA</u>		
Act 942	26,879	25,589
Bond Commission	123,520	136,457
Commission on Fines	41,590	55,728
Court Costs/Reinstatement Fees	24,811	26,661
Prosecution Expense	19,233	22,001
<u>LA Dept of WLF</u>	30	37
<u>LA Supreme Court</u>	1,056	1,097
<u>LA Commission Law Enforcement- Education & Training</u>	5,688	10,974
<u>Mike Spence- Clerk of Court</u>		
Act 942	4,662	5,062
Clerk Costs/Moving Violations	76,462	94,460
<u>Shreveport City Court - Act 942</u>	3,017	2,249
<u>Judicial Administrator- Court Case Mgmt System</u>	5,796	6,621
<u>State Treasurer</u>	75	-
<u>LA Public Safety and Correction- Caddo District Court Sec. 5</u>	-	341
Less: Amounts Retained by Collecting Agency		
CPSO-Commission on Bonds	117,891	132,536
CPSO- Report Fees	371	638
CPSO-Bonds	46,951	47,396
CPSO-Commission on Fines	41,821	55,569
CPSO-Processing Fees	12,400	9,073
CPSO-Warrant Execution	4,300	4,700
CPSO-Criminal Costs	14,752	17,758
CPSO-Misc Fees	1,766	3,285
CPSO- Sex Offender Fees	23,345	23,168
CPSO-DWI Litter	3,375	2,650
CPSO-Probation Fees/Classes	228,493	227,825
CPSO-Act 942	7,679	7,311
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Cash Bonds	337,096	167,000
Restitution Payments to Individuals (additional detail is not required)	39,213	57,769
Other Disbursements to Individuals (additional detail is not required)	-	21,923
Archon Payments to 3rd Party Collection/Processing Agencies	3,744	3,993
Subtotal Disbursements/Retainage	2,018,515	2,319,815
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 1,290,603	\$ 1,073,529
Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	-	-
Total Waivers During the Fiscal Period	-	-

See Independent Auditors' Report

**Caddo Parish Sheriff
Justice System Funding Schedule – Receiving Entity
As Required by Act 87
For the Year Ended June 30, 2022**

Identifying Information

Entity Name	Caddo Parish Sheriff
LLA Entity ID #	3073
Date that reporting Period ended	June 30, 2022

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
Cash Basis Presentation		
Receipts From:		
<i>Caddo Parish District Attorney - Bond Forfeiture Judgment Against Commercial Surety</i>	-	10,745
Subtotal Receipts	-	10,745
 Ending Balance of Amounts Assessed but Not Received	-	-

CADDO PARISH SHERIFF
Shreveport, Louisiana

State of Louisiana, Parish of Caddo

AFFIDAVIT

Steve Prator, Sheriff of Caddo Parish

BEFORE ME, the undersigned authority, personally came and appeared, Steve Prator, the Sheriff of Caddo Parish, State of Louisiana, who after being duly sworn, deposed and said:


The Following information is true and correct:

The amount of cash on hand in the tax collector account on June 30, 2022, is \$5,158,132.

He further deposed and said:

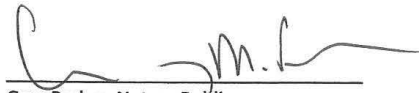
All itemized statements of the amount of taxes collected for the tax year 2021, by taxing authority, are true and correct.

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



Steve Prator, Sheriff of Caddo Parish

SWORN to and subscribed before me, Notary, this 9th day of December 2022, in my office in Shreveport, Louisiana.



Gary Parker, Notary Public
Caddo Parish, Louisiana

GARY M. PARKER, Notary Public
Caddo Parish, Louisiana
My Commission is for Life

Bar #10319



**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**

The Honorable Steve Prator
Caddo Parish Sheriff
Shreveport, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Caddo Parish Sheriff, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Caddo Parish Sheriff's basic financial statements, and have issued our report thereon dated December 28, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Caddo Parish Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Caddo Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of Caddo 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 a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

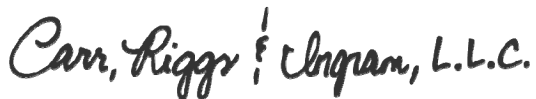
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Caddo 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." in a cursive script.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 28, 2022



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

The Honorable Steve Prator
Caddo Parish Sheriff
Shreveport, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Caddo Parish Sheriff's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Caddo Parish Sheriff's major federal programs for the year ended June 30, 2022. Caddo Parish Sheriff's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Caddo Parish Sheriff's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered

material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Caddo Parish Sheriff's compliance with the requirements of each major federal program as a whole.

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

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

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

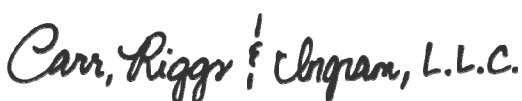
Report on Internal Control over Compliance

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

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

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

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



CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 28, 2022

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

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing	Pass-Through Entity's Number	Federal Expenditures	Amounts Passed Through to Subrecipients
US Department of Justice				
Direct Programs				
Organized Crime Drug Enforcement Task Force (OCDETF)	16.U01	n/a	\$ 33,962	\$ -
Bullet Proof Vest Partnership Program	16.607	n/a	19,585	-
Equitable Sharing Program	16.922	n/a	63,550	-
Passed through 16th Judicial District Attorney Office				
Crime Victim Assistance	16.575	n/a	18,358	-
Passed through Bossier Parish Sheriff Office				
Crime Victim Assistance	16.575	n/a	401,321	-
Direct Program				
Edward Byrne Memorial Justice Program	16.579	n/a	45,707	-
Passed through City of Shreveport				
Edward Byrne Memorial Justice Program (Multi-jurisdictional Task Force)	16.738	n/a	15,402	-
Edward Byrne Memorial Justice Program (PSN 2018)	16.738	n/a	8,565	-
Edward Byrne Memorial Justice Program (Federal Judicial Assistance)	16.738	n/a	60,368	-
Total Edward Byrne Memorial Justice Assistance Grant Program			130,042	-
Total US Department of Justice			666,818	-
US Department of Homeland Security				
Passed through State of Louisiana Department of Treasury				
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	n/a	120,835	-
Total Disaster Grants – Public Assistance (Presidentially Declared Disasters)			120,835	-
Passed through Louisiana Office of Homeland Security and Emergency Preparedness				
Homeland Security Grant Program (HSGP)	97.067	n/a	81,472	-
Total Homeland Security Grant Program			81,472	-
Total US Department of Homeland Security			202,307	-
US Department of Transportation National Hwy Traffic Safety Administration (NHTSA)				
Passed through Louisiana Highway Safety Commission				
State and Community Highway Safety (Highway Safety Cluster)	20.600	n/a	24,809	-
Total Highway Safety Cluster			24,809	-
Total US Dept of Transportation National Hwy Traffic Safety Administration			24,809	-
Executive Office of President				
High Intensity Drug Trafficking Area (HIDTA)	95.001	n/a	22,939	-
Total High Intensity Drug Trafficking Area			22,939	-
Total Executive Office of President			22,939	-
Total Federal Financial Assistance			\$ 916,873	\$ -

See accompanying Notes to the Schedule of Expenditures of Federal Awards

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

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal spending of the Caddo Parish Sheriff and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. Because the schedule presents only a selected portion of the operations of the Caddo Parish Sheriff, it is not intended to and does not represent the financial position of the Caddo Parish Sheriff.

NOTE 2: INDIRECT COST RATE

The Uniform Guidance allows an organization to elect a 10% de minimis indirect cost rate. For the year ended June 30, 2022, the Caddo Parish Sheriff did not elect to use this rate.

NOTE 3: LOANS AND LOAN GUARANTEES

The Caddo Parish Sheriff did not expend federal awards related to loans or loan guarantees during the year ended June 30, 2022.

NOTE 4: SUB-RECIPIENTS

During the year ended June 30, 2022, the Caddo Parish Sheriff had no sub-recipients.

NOTE 5: NONCASH ASSISTANCE AND OTHER

The Caddo Parish Sheriff did not receive any assistance or federally funded insurance during the year ended June 30, 2022.

NOTE 6: CONTINGENCIES

Grant monies received and disbursed by the Caddo Parish Sheriff are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon experience, the Caddo Parish Sheriff does not believe that such disallowance, if any, would have a material effect on the financial position of the Caddo Parish Sheriff.

NOTE 7: FEDERAL PASS-THROUGH FUNDS

The Caddo Parish Sheriff is also the sub-recipient of federal funds that have been subjected to testing and are reported as expenditures and listed as federal pass-through funds. Federal awards other than those indicated as pass-through are considered to be direct.

Section I - Summary of Auditors' Results

A. Financial Statements

- | | |
|--|-------------------|
| 1. Type of Auditors' report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| • Material weakness(es) identified? | No |
| • Significant deficiency(ies) identified? | None noted |
| 3. Noncompliance material to financial statements noted? | No |

B. Federal Awards

- | 1. Internal control over major federal programs: | | | | | |
|---|------------------------------------|------------------------------------|--------|-------------------------|--|
| • Material weakness(es) identified? | No | | | | |
| • Significant deficiency(ies) identified? | None noted | | | | |
| 2. Type of auditors' report issued on compliance or major programs: | Unmodified | | | | |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Part 200.516(a)? | No | | | | |
| 4. Identification of major federal programs: | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">ALN number</th> <th style="text-align: left; border-bottom: 1px solid black;">Name of federal program or cluster</th> </tr> </thead> <tbody> <tr> <td>16.575</td> <td>Crime Victim Assistance</td> </tr> </tbody> </table> | ALN number | Name of federal program or cluster | 16.575 | Crime Victim Assistance | |
| ALN number | Name of federal program or cluster | | | | |
| 16.575 | Crime Victim Assistance | | | | |
| 5. The dollar threshold used to distinguish type A and B programs was \$750,000 for major federal programs. | | | | | |
| 6. Auditee qualified as a low-risk auditee for federal purposes? | Yes | | | | |

Section II – Financial Statement Findings

A. Current Year Findings and Responses

None

B. Prior Year Findings and Responses

None

Section III – Federal Award Findings and Responses

A. Current Year Findings and Responses

None

B. Prior Year Findings and Responses

N/A



Caddo Parish Sheriff

STATEWIDE AGREED-UPON PROCEDURES REPORT

June 30, 2022



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Steve Prator, Caddo Parish Sheriff and
the Louisiana Legislative Auditor:

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

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

The procedures and associated results are as follows:

Written Policies and Procedures

1. Obtained and inspected the entity's written policies and procedures and observed whether they addressed each of the following categories and subcategories if applicable to public funds and the entity's operations:

a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

- c) **Disbursements**, including processing, reviewing, and approving.
Results: No exceptions were found as a result of applying the procedure.
- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
Results: No exceptions were found as a result of applying the procedure.
- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
Results: No exceptions were found as a result of applying the procedure.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
Results: CRI observed that the policy does not address (2) standard terms and conditions or (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
Results: No exceptions were found as a result of applying the procedure.
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
Results: No exceptions were found as a result of applying the procedure.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
Results: CRI observed that the policy does not specifically address (1) all of the prohibitions as defined in R.S. 42:1111-1121 or (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy. However, the policy states that all employees are expected to adhere to all applicable state laws.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Results: The Caddo Parish Sheriff does not have debt, as such, this procedure is not applicable.

- k) **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.

Results: The policy does not address (3) the periodic testing/verification that backups can be restored, (4) the use of antivirus software on all systems, (5) the timely application of all available system and software patches/updates, or (6) the identification of personnel, processes and tools needed to recover operations after a critical event.

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

Results: Policy does not address (2) annual employee training or (3) annual reporting

Board or Finance Committee

2. Obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- a) Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observed whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observed that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - c) For governmental entities, obtained the prior year audit report and observed the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Results: This procedure is not applicable because the Sheriff of Caddo Parish is a single elected official.

Bank Reconciliations

3. Obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing was complete. Asked management to identify the entity's main operating account. Selected the entity's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). Randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for each selected account, and observed that:

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: CRI identified one account had reconciling items over 12 months, but no evidence of research on reconciling items.

Collections (excluding electronic funds transfers)

4. Obtained a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing was complete. Randomly selected 5 deposit sites (or all deposit sites if less than 5).

Results: No exceptions were found as a result of applying the procedure.

5. For each deposit site selected, obtained a listing of collection locations and management's representation that the listing was complete. Randomly selected one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that:

a) Employees responsible for cash collections do not share cash drawers/registers.

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

- 6. Obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observed the bond or insurance policy for theft was enforced during the fiscal period.

Results: No exceptions were found as a result of applying the procedure.

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

- a) Observed that receipts are sequentially pre-numbered.

Results: No exceptions were found as a result of applying the procedure.

- b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Results: No exceptions were found as a result of applying the procedure.

- c) Traced the deposit slip total to the actual deposit per the bank statement.

Results: No exceptions were found as a result of applying the procedure.

- d) Observed 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).

Results: No exceptions were found as a result of applying the procedure.

- e) Traced the actual deposit per the bank statement to the general ledger.

Results: No exceptions were found as a result of applying the procedure.

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

8. Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. Randomly selected 5 locations (or all locations if less than 5).

Results: No exceptions were found as a result of applying the procedure.

9. For each location selected under #8 above, obtained a listing of those employees involved with non-payroll purchasing and payment functions. Obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquired of employees about their job duties), and observed that job duties are properly segregated such that:

- a) At least two employees were involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Results: No exceptions were found as a result of applying the procedure.

- b) At least two employees were involved in processing and approving payments to vendors.

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

Results: No exceptions were found as a result of applying the procedure.

10. For each location selected under #8 above, obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population was complete. Randomly selected 5 disbursements for each location, obtained supporting documentation for each transaction, and:

- a) Observed whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

Results: No exceptions were found as a result of applying the procedure.

- b) Observed whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Results: CRI identified exceptions of segregation of duties at three locations.

At the Homeland location, for all 5 disbursements selected, segregation of duties were not identified where the employee/official responsible for signing checks mails the payment or gives the signed check to an employee to mail who is not responsible for processing payments.

At the Civil Courthouse location, for all 5 disbursements selected, segregation of duties were not identified where the employee/official responsible for signing checks mails the payment or gives the signed check to an employee to mail who is not responsible for processing payments. Further, for all 5 disbursements selected, the person who processed the payment was not prohibited from accessing, reviewing, or modifying the vendor files.

At the Tax Courthouse location, for all 5 disbursements selected, segregation of duties were not identified where the employee/official responsible for signing checks mails the payment or gives the signed check to an employee to mail who is not responsible for processing payments. For all 5 disbursements selected, the person who processed the payment was not prohibited from accessing, reviewing, or modifying the vendor files. For 3 disbursements selected, there were not at least 2 people involved in processing and approving payments. For all 5 disbursements selected, there were not at least 2 employees involved in initiating and approving purchases.

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

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

Results: No exceptions were found as a result of applying the procedure.

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

a) Observed 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. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

Results: No evidence of review or approval by someone other than the authorized card holder was observed on 4 of 5 statements selected for this procedure.

b) Observed that finance charges and late fees were not assessed on the selected statements.

Results: No exceptions were found as a result of applying the procedure.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observed 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.

Results: No exceptions were found as a result of applying the procedure.

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

14. Obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger was complete. Randomly selected 5 reimbursements, obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

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

Results: No exceptions were found as a result of applying the procedure.

b) If reimbursed using actual costs, observed the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Results: No exceptions were found as a result of applying the procedure.

c) Observed each reimbursement is supported by documentation of the business/public purpose (for meal charges, observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

Contracts

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

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

- d) Randomly selected one payment from the fiscal period for each of the 5 contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were found as a result of applying the procedure.

Payroll and Personnel

16. Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing was complete. Randomly selected 5 employees or officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.

Results: No exceptions were found as a result of applying the procedure.

17. Randomly selected one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtained attendance records and leave documentation for the pay period, and:

- a) Observed all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

Results: No exceptions were found as a result of applying the procedure.

- b) Observed whether supervisors approved the attendance and leave of the selected employees or officials.

Results: No exceptions were found as a result of applying the procedure.

- c) Observed any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Results: No exceptions were found as a result of applying the procedure.

- d) Observed the rate paid to the employees or officials agreed to the authorized salary/pay rate found within the personnel file.

Results: No exceptions were found as a result of applying the procedure.

18. Obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list was complete. Randomly selected two employees or officials, obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agreed the hours to the employee or officials' cumulative leave records, agreed the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agreed the termination payment to entity policy.

Results: No exceptions were found as a result of applying the procedure.

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

Results: No exceptions were found as a result of applying the procedure.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtained ethics documentation from management, and:

- a) Observed whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Results: No such documentation was observed for any of the 5 employees selected.

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

Results: As described at procedure #1 i) above, the Caddo Parish Sheriff did not have an ethics policy during the fiscal period.

Debt Service

21. Obtained a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing was complete. Selected all debt instruments on the listing, obtained supporting documentation, and observed State Bond Commission approval was obtained for each debt instrument issued.

Results: Management represented that no bond/notes or other debt instruments were issued during the fiscal period, as such, this procedure is not applicable.

22. Obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing was complete. Randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: Management represented that no bond/notes or other debt instruments were outstanding at the end of the fiscal period, as such, this procedure is not applicable.

Fraud Notice

23. Obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing was complete. Selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Results: Management represented no misappropriation of public funds or assets occurred during the fiscal period.

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

Results: The fraud notice, as required by R.S. 24:523.1, is not posted on the Caddo Parish Sheriff's website.

Information Technology Disaster Recovery/Business Continuity

25. Performed the following procedures, **verbally discussed the results with management, and reported "We performed the procedure and discussed the results with management."**

- a) Obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquired of personnel responsible for backing up critical data) and observed that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observed evidence that backups are encrypted before being transported.

Results: We performed the procedure and discussed the results with management.

- b) Obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.

Results: We performed the procedures and discussed the results with management.

- c) Obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing was complete. Randomly selected 5 computers and observed while management demonstrated that the selected computers had current and active antivirus software and that the operating system and accounting system software in use was currently supported by the vendor.

Results: We performed the procedure and discussed the results with management.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtained sexual harassment training documentation from management, and observed the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Results: CRI observed two of five employees did not have documentation of training.

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

Results: No exceptions were found as a result of applying the procedure.

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

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

Results: CRI observed that the annual sexual harassment report was not prepared for the current fiscal period.

We were engaged by the Caddo 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 the Caddo 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.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS, & INGRAM, LLC

Shreveport, Louisiana

December 28, 2022



SHERIFF STEVE PRATOR

SHERIFFS OF
CADDO PARISH

ALEXANDER BOYD STERRETT
1838-1840
MATTHEW WATSON
1840-1857
THOMAS R. SIMPSON
1857-1858
1865-1868
HENRY JOHN GREY BATTLE
1859-1860
NATHAN HASS
1860-1862
ISRAEL W. PICKENS
1862-1865
JOHN J. HOPE
1868
JOHN J. O'CONNOR
1868-1869
MICHAEL A. WALSH
1869-1875
JAMES W. WILSON
1875-1876
WILLIAM HEFFNER
1876-1877
ALONZO FLOURNOY
1877-1878
J.D. CAWTHONE
1879
JOHN LAKE
1879-1892
JOHN S. YOUNG
1892-1900
SAMUEL J. WARD
1900-1906
J.P. "PAT" FLOURNOY
1906-1916
THOMAS ROLAND HUGHES
1916-1940
J. HOWELL FLOURNOY
1940-1966
JAMES M. GOSLIN
1966-1976
HAROLD TERRY
1976-1980
DONALD E. HATHAWAY
1980-2000
STEVE PRATOR
2000-

December 27, 2022


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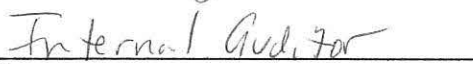
and

Carr, Riggs, & Ingram, LLC
1000 East Preston Avenue, Suite 200
Shreveport, LA 71105

RE: Management's Response to Agreed-Upon Procedures

Management of the Caddo Parish Sheriff has reviewed the Independent Accountants' Report on Applying Agreed-Upon Procedures. We are in agreement with the report of Carr, Riggs & Ingram, LLC. Caddo Parish Sheriff's Office will add policies and procedures and implement changes as considered necessary and cost-beneficial to meet the expectations identified in the report and future agreed-upon procedures engagements.



Name


Title