

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

The Honorable Charles Guillory
Evangeline Parish Sheriff
Ville Platte, 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 Evangeline Parish Sheriff (the Sheriff), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement 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 budgetary comparison schedule, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and schedule of employer contributions, on pages 39 - 44, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff’s basic financial statements. The fiduciary funds combining financial statements and justice system funding 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 fiduciary funds combining financial statements and justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2023, on our consideration of the Sheriff’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff’s internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 9, 2023

BASIC FINANCIAL STATEMENTS

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Statement of Net Position
June 30, 2023

	Governmental Activities
ASSETS	
Cash and interest-bearing deposits	\$ 6,434,751
Receivables, net	131,963
Due from other governmental units	124,905
Prepaid items	29,794
Capital assets:	
Construction in progress	1,502,731
Capital assets, net	298,036
Right to use lease assets, net	676,480
Restricted assets:	
Cash with paying agent	<u>23,138,823</u>
Total assets	<u>32,337,483</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Other postemployment benefit obligation	1,061,584
Pension plan	<u>2,376,053</u>
Total deferred outflows of resources	<u>3,437,637</u>
 LIABILITIES	
Accounts and other accrued payables	180,543
Interest payable	85,632
Long-term liabilities:	
Due within one year -	
Bonds payable	570,000
Lease liability	210,437
Due after one year -	
Compensated absences payable	68,011
Bonds payable	23,964,441
Lease liability	483,703
Other postemployment benefit obligation payable	5,238,242
Net pension liability	<u>2,643,002</u>
Total liabilities	<u>33,444,011</u>
 DEFERRED INFLOWS OF RESOURCES	
Other post-employment benefit obligation	1,931,018
Pension plan	<u>193,837</u>
Total deferred inflows of resources	<u>2,124,855</u>
 NET POSITION	
Net investment in capital assets	275,470
Restricted for:	
Debt service	47,502
Capital projects	22,966,427
Unrestricted	<u>(23,083,145)</u>
Total net position	<u>\$ 206,254</u>

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Statement of Activities
For the Year Ended June 30, 2023

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Public safety:				
Law enforcement	\$ 6,732,820	\$ 2,815,976	\$ 300,021	\$ (3,616,823)
Interest and other costs	<u>625,147</u>	<u>-</u>	<u>-</u>	<u>(625,147)</u>
Total governmental activities	<u>\$ 7,357,967</u>	<u>\$ 2,815,976</u>	<u>\$ 300,021</u>	<u>(4,241,970)</u>
General revenues:				
Taxes -				
Ad valorem taxes, levied for general purposes				1,568,304
Sales and use taxes, levied for general purposes				4,655,413
State revenue sharing				71,089
Nonemployer pension contribution				150,354
Miscellaneous				343,783
Interest and investment earnings				<u>28,063</u>
Total general revenues				<u>6,817,006</u>
Change in net position				2,575,036
Net position, beginning				<u>(2,368,782)</u>
Net position, ending				<u>\$ 206,254</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

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

Debt Service Fund

Debt service funds are used to accumulate resources to be used to make debt service principal and interest payments on long-term debt.

Sales Tax Revenue Sinking Fund -

To accumulate payment for the \$23,950,000 Sales Tax Revenue Bonds, Series 2023. Debt service is financed by the collection of a one percent sales tax.

Capital Projects Fund

Capital projects funds are used to account for the acquisition or construction of major capital facilities.

Prison Facility Capital Projects Fund -

To account for the financing and construction of a new prison and operational facility in the parish. Funds have been provided through the issuance of \$23,950,000 Sales Tax Revenue Bonds, Series 2023.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Sales Tax Revenue Sinking	Prison Facility Capital Project	Totals
ASSETS				
Cash and interest-bearing deposits	\$ 6,434,751	\$ -	\$ -	\$ 6,434,751
Receivables, net	131,963	-	-	131,963
Due from other governmental units	124,905	-	-	124,905
Prepaid items	29,794	-	-	29,794
Restricted assets:				
Cash with paying agent	-	130,680	23,008,143	23,138,823
Total assets	<u>\$ 6,721,413</u>	<u>\$ 130,680</u>	<u>\$ 23,008,143</u>	<u>\$ 29,860,236</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ 128,216	\$ -	\$ 41,716	\$ 169,932
Other accrued liabilities	9,024	-	-	9,024
Due to defendants	1,587	-	-	1,587
Total liabilities	<u>138,827</u>	<u>-</u>	<u>41,716</u>	<u>180,543</u>
Fund balance:				
Nonspendable	29,794	-	-	29,794
Restricted:				
Debt service	-	130,680	-	130,680
Capital expenditures	-	-	22,966,427	22,966,427
Unassigned	6,552,792	-	-	6,552,792
Total fund balance	<u>6,582,586</u>	<u>130,680</u>	<u>22,966,427</u>	<u>29,679,693</u>
Total liabilities and fund balance	<u>\$ 6,721,413</u>	<u>\$ 130,680</u>	<u>\$ 23,008,143</u>	<u>\$ 29,860,236</u>

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2023

Total fund balance for the governmental fund at June 30, 2023		\$ 29,679,693
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:		
Construction in progress	\$ 1,502,731	
Buildings, net of \$30,590 accumulated depreciation	22,875	
Furniture, fixtures, and equipment, net of \$242,673 accumulated depreciation	21,541	
Vehicles, net of \$324,702 accumulated depreciation	<u>253,620</u>	1,800,767
Right to use lease assets used in governmental activities are not financial resources, and therefore, are not reported in the fund.		
Right to use lease assets, net of \$155,090 accumulated amortization		676,480
Deferred outflows of expenditures are not a use of current resources and, therefore, are not reported in the funds.		
Pension plan	2,376,053	
Other postemployment benefit obligation	<u>1,061,584</u>	3,437,637
Some liabilities are not due and payable from current financial resources and are, therefore, not reported in the fund.		
Interest payable	(85,632)	
Compensated absences payable	(68,011)	
Bonds payable	(24,534,441)	
Lease liability	(694,140)	
Other post employment benefit obligation payable	(5,238,242)	
Net pension liability	<u>(2,643,002)</u>	(33,263,468)
Deferred inflows of contributions are not available resources, and, therefore, are not reported in the funds.		
Pension plan	(193,837)	
Other postemployment benefit obligation	<u>(1,931,018)</u>	<u>(2,124,855)</u>
Total net position of governmental activities at June 30, 2023		<u>\$ 206,254</u>

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
For the Year Ended June 30, 2023

	General Fund	Sales Tax Revenue Sinking	Prison Facility Capital Project	Totals
Revenues:				
Taxes -				
Ad valorem taxes	\$ 1,568,304	\$ -	\$ -	\$ 1,568,304
Sales taxes	4,655,413	-	-	4,655,413
Intergovernmental revenues -				
State grants	33,542			
State revenue sharing	71,089	-	-	71,089
State supplemental pay	246,831	-	-	246,831
Other	42,867	-	-	42,867
Fees, charges, and commissions for services -				
Civil and criminal	168,806	-	-	168,806
Court attendance	7,494	-	-	7,494
Feeding and keeping prisoners	1,070,477	-	-	1,070,477
Fines and Other	1,331,910	-	-	1,331,910
Interest income	28,061	2	-	28,063
Miscellaneous	557,853	-	-	557,853
Total revenues	9,782,647	2	-	9,749,107
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	3,709,604	-	-	3,709,604
Operating services	766,944	-	-	766,944
Operations and maintenance	1,739,020	-	-	1,739,020
Other charges	10,774	-	-	10,774
Debt service	147,035	-	554,262	701,297
Capital outlay	1,003,465	-	1,052,731	2,056,196
Total expenditures	7,376,842	-	1,606,993	8,983,835
Excess (deficiency) of revenues over expenditures	2,405,805	2	(1,606,993)	798,814
Other financing sources (uses):				
Proceeds from bond issue	-	-	23,950,000	23,950,000
Premium on bond issue	-	-	608,793	608,793
Proceeds from leases	831,570	-	-	831,570
Transfers in	-	130,678	14,627	145,305
Transfers out	(145,305)	-	-	(145,305)
Total other financing sources	686,265	130,678	24,573,420	25,390,363
Net changes in fund balances	3,092,070	130,680	22,966,427	26,189,177
Fund balances, beginning	3,490,516	-	-	3,490,516
Fund balances, ending	\$ 6,582,586	\$ 130,680	\$ 22,966,427	\$ 29,679,693

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2023

Total net change in fund balance for the year ended June 30, 2023 per
the statement of revenues, expenditures and changes in fund balance \$ 26,189,177

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

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

Capital outlay which is considered an expenditure on the statement of revenues, expenditures and changes in fund balance	\$ 1,674,626	
Depreciation expense	(78,127)	1,596,499

Right to use asset capital outlay which is considered expenditures on the statement of revenues, expenditures, and changes in fund balance	831,570	
Amortization expense	(155,090)	676,480

The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of governmental funds.
Neither transaction, however, has any effect on net position. Also,
governmental funds report the effects of premiums, discounts, and
similar items when debt is first issued, whereas these amounts are
amortized in the statement of activities over multiple periods.

Proceeds from issuance of debt	(23,950,000)	
Premium on issuance of debt	(608,793)	
Amortization of bond premium	24,352	
Proceeds from right to use leases	(831,570)	
Repayment of lease principal	137,430	(25,228,581)

Some expenses reported in the statement of activities do not require
the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

Interest payable	(85,632)	
Compensated absences payable	21,911	
Other postemployment benefit obligation payable	(423,498)	
Net pension liability	(171,320)	(658,539)

Change in net position for the year ended June 30, 2023
per the statement of activities \$ 2,575,036

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash and interest-bearing deposits	\$ 4,014,037
Accounts receivable	<u>3,164,338</u>
Total assets	<u>7,178,375</u>
LIABILITIES	
Account payable	<u>6,459,368</u>
NET POSITION	
Restricted for individuals, organizations, and other governments	<u>\$ 719,007</u>

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

Evangeline Parish Sheriff
Ville Platte, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2023

	<u>Custodial Funds</u>
Additions:	
Sheriff's sales, suits, and seizures	\$ 152,369
Garnishments	47,422
Bonds	55,425
Fines and costs	1,344,249
Inmates	36,865,638
Taxes, fees, etc., paid to tax collector	18,798,837
Other additions	<u>557,975</u>
Total additions	<u>57,821,915</u>
 Deductions:	
Taxes, fees, etc., distributed to taxing bodies and others	18,562,557
Deposits settled to -	
Clerk of Court	169,961
Police Jury	144,427
District Attorney	576,141
Indigent Defender Board	386,500
Litigants and attorneys	260,987
Inmates	90,599
Other settlements	<u>37,340,587</u>
Total reductions	<u>57,531,759</u>
Net change in fiduciary net position	290,156
Net position, beginning	<u>428,851</u>
Net position, ending	<u><u>\$ 719,007</u></u>

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements

INTRODUCTION

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

As the chief law enforcement officer of the parish, the Sheriff is responsible 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 and anti-drug abuse programs. When requested, the Sheriff aids 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, fines, costs, and bond forfeitures imposed by the district court.

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

(1) Summary of Significant Accounting Policies

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

A. Reporting Entity

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for the Sheriff as an economic unit. The government-wide financial statements report the Sheriff's ability to maintain service levels and continue to meet its obligations as they come due. Fiduciary funds are omitted from the government-wide financial statements.

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

Fund Financial Statements (FFS)

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

The 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 and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all governmental funds. The Sheriff reports the following major governmental funds:

The General Fund is the general operating fund of the Sheriff. It is used to account for all financial resources, except those required to be accounted for in other funds.

Debt Service Funds are used to account for and report resources that are restricted, committed, or assigned to expenditures for principal and interest. The Sales Tax Revenue Sinking Debt Service Fund is used to accumulate monies for the payment of the \$23,950,000 Sales Tax Bonds, Series 2023. Debt service is financed by the collection of a one percent sales tax.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Capital Projects Funds are used to report resources that are restricted, committed, or assigned to expenditures for major capital acquisition and construction separately from ongoing operational activities. The Prison Facility Capital Project Fund is used to account for the costs of constructing a new prison and operational facilities in the parish.

Fiduciary Funds -

Custodial funds account for assets held by the Sheriff for various local governments and inmates and others. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

C. Measurement Focus and Basis of Accounting

Measurement Focus

The measurement focus determines the accounting and financial reporting treatment applied to a fund.

The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income.

Basis of Accounting

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

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. An exception to this is grant revenue collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

Program revenues

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

Allocation of indirect expenses

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

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

Cash and interest-bearing deposits

Cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Sheriff. They are stated at cost, which approximates market.

Receivables

In the governmental-wide statements, receivables, including amounts due from other governmental units, consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities consist of restitution owed from employees and fees for housing and feeding prisoners.

Accounts receivable in the amount of \$131,963 is reported net of an allowance of \$111,133, for amounts owed to the Sheriff for restitution of former employees.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets, which include buildings, furniture, fixtures and equipment, and vehicles, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The Sheriff maintains a threshold level of \$5,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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

Vehicles	5 years
Buildings	7-40 years
Furniture, fixtures and equipment	5-20 years

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

Compensated Absences

Employees of the Sheriff's office earn 4.62 hours per pay period of vacation after one year of service. Employees with over five years of service earn 6.15 hours per pay period. Vacation time vests and employees may accumulate up to 200 hours. Employees of the Sheriff's office earn 1.54 hours per pay period of sick leave after one year of service. Sick leave accumulates and is available for employees when needed; however, it does not vest nor is it payable at termination of employment.

Long-term debt

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists of general obligation bonds. Long-term debt for governmental funds is not reported in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. For fund financial reporting, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

For fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a current fund liability of the governmental fund that will pay it. In the government-wide statements, amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are recorded as non-current liabilities.

Other Postemployment Benefits (OPEB)

The total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense (see note 7), have been determined using the flow of economic resources measurement focus and full accrual basis of accounting. In the governmental fund financial statements contributions are recognized as expenditures when due.

Pensions

The net pension liability/asset, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense (see note 8), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. 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 plan, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

Deferred Outflows of Resources and Deferred Inflows of Resources

Deferred outflows of resources represent a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred outflows of resources and deferred inflows of resources in the government-wide statements are related to its pension and other post-employment benefit obligation plans.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Equity Classifications

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

- a. Net investment in capital assets consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or laws through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. It is the Sheriff's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred. At June 30, 2023, the Sheriff reported \$23,013,929 of restricted net position, of which none was restricted by enabling legislation.
- c. Unrestricted net position consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Nonspendable includes fund balance amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints requiring they remain intact. The Sheriff's nonspendable fund balance includes prepaid items.
- b. Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors, contributors or amounts constrained due to constitutional provisions or enabling legislation or the laws or regulations of other governments.
- c. Committed includes fund balance amounts that can be used only for specific purposes determined by a formal action of the Sheriff, which is the highest level of decision-making authority for the Sheriff's office.
- d. Assigned includes fund balance amounts that are constrained by the Sheriff's intent to be used for specific purposes, that are neither restricted nor committed. The assignment of fund balance is authorized by a directive approved by the Sheriff.
- e. Unassigned includes fund balance amounts which have not been classified within the above-mentioned categories.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

It is the Sheriff's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Sheriff uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

E. Revenues and Expenditures

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. The taxes are generally collected in December, January, and February of the fiscal year. Intergovernmental revenues and fees, charges, and commissions for services are recorded when the Sheriff is entitled to the funds.

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased. Principal and interest on long-term obligations are not recognized until due.

F. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2023, the Sheriff had cash and interest-bearing deposits (book balances) as follows:

	Governmental Activities	Fiduciary Funds	Total
Noninterest-bearing deposits	\$ 3,824,820	\$ 387,695	\$ 4,212,515
Interest-bearing deposits	2,609,931	3,626,342	6,236,273
Total	<u>\$ 6,434,751</u>	<u>\$4,014,037</u>	<u>\$10,448,788</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2023, bank balances were secured as follows:

Bank balances	<u>\$ 10,502,094</u>
Federal deposit insurance	500,000
Pledged securities	<u>10,002,094</u>
 Total	 <u>\$ 10,502,094</u>

Deposits in the amount of \$10,002,094 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the Sheriff's name. The Sheriff does not have a policy for custodial credit risk.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1st of each year. Taxes are levied in October and are billed to taxpayers in December. Billed taxes are due by December 31st and become delinquent on January 1st of the following year. The taxes are based on assessed values determined by the Evangeline Parish Assessor and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2023, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 5.62 mills on property with net assessed valuations totaling \$266,739,578. Total law enforcement taxes levied during 2023 were \$1,499,077.

The unsettled cash balance of the Tax Collector Fund at June 30, 2023 consists of the following:

Ad valorem taxes and interest	\$ 5,613
Tax redemptions	10,271
Amount due from other governments for costs	(17,935)
Ad valorem taxes paid under protest	<u>595,495</u>
Total	<u>\$ 593,444</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Department of Agriculture & Forestry	\$ 14,353
Evangeline Parish Police Jury	5,656,179
Evangeline Parish Council on Aging	246,288
Evangeline Parish Law Enforcement	1,330,901
Evangeline Parish Fire Districts	2,142,288
Evangeline Parish School Board	6,774,760
Evangeline Parish Assessor	757,808
Evangeline Parish Gravity Drainage Districts	117,574
Evangeline Parish Water Districts	416,411
Evangeline Parish Communication District	250,882
Louisiana Tax Commission	35,885
Total	<u>\$ 17,743,329</u>

The amount of all taxes assessed and uncollected, by taxing authority is as follows:

	Decreases to tax roll	Adjudication of taxes	Other	Total
Department of Agriculture & Forestry	\$ 7	\$ -	\$ -	\$ 7
Police Jury	32,871	9,968	22,438	65,277
Council on Aging	1,749	522	1,306	3,577
Law Enforcement	9,451	2,823	7,059	19,333
Fire Districts	16,964	2,526	4,750	24,240
School Board	46,639	14,467	34,923	96,029
Assessor	5,382	1,607	4,019	11,008
Gravity Drainage Districts	262	164	143	569
Water Districts	487	324	130	941
Communication District	1,749	522	1,306	3,577
Total	<u>\$ 115,561</u>	<u>\$ 32,923</u>	<u>\$ 76,074</u>	<u>\$ 224,558</u>

(4) Due from Other Governmental Units

Amounts due from other governmental units at June 30, 2023 consists of the following:

Evangeline Parish Police Jury	\$ 71,359
Courthouse security	2,400
Louisiana Highway Safety Commission	2,800
State of Louisiana - inmate housing	48,346
Total	<u>\$ 124,905</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) Capital Assets

Capital asset activity for the year ended June 30, 2023 follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress	\$ -	\$ 1,502,731	\$ -	\$ 1,502,731
Other capital assets:				
Buildings	53,465	-	-	53,465
Furniture, fixtures, and equipment	264,214	-	-	264,214
Vehicles	<u>462,591</u>	<u>171,895</u>	<u>56,164</u>	<u>578,322</u>
Total	<u>780,270</u>	<u>1,674,626</u>	<u>56,164</u>	<u>2,398,732</u>
Less: accumulated depreciation				
Buildings	28,340	2,250	-	30,590
Furniture, fixtures, and equipment	218,054	24,619	-	242,673
Vehicles	<u>329,608</u>	<u>51,258</u>	<u>56,164</u>	<u>324,702</u>
Total	<u>576,002</u>	<u>78,127</u>	<u>56,164</u>	<u>597,965</u>
Net capital assets	<u>\$ 204,268</u>	<u>\$ 1,596,499</u>	<u>\$ -</u>	<u>\$ 1,800,767</u>
Governmental activities:				
Right of use lease assets:				
Vehicles	-	\$ 831,570	\$ -	\$ 831,570
Less accumulated amortization:				
Vehicles	<u>-</u>	<u>155,090</u>	<u>-</u>	<u>155,090</u>
Governmental activities, lease assets, net	<u>\$ -</u>	<u>\$ 676,480</u>	<u>\$ -</u>	<u>\$ 676,480</u>

Depreciation expense in the amount of \$78,127 and amortization expense in the amount of \$155,090 were charged to the public safety law enforcement governmental activity.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(6) Long-Term Liabilities

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General obligation bonds	\$ -	\$23,950,000	\$ -	\$23,950,000	\$ 570,000
Unamortized bond premium	-	608,793	24,352	584,441	-
Total bonds payable	-	24,558,793	24,352	24,534,441	570,000
Lease liability	-	831,570	137,430	694,140	210,437
Compensated absences	89,922	74,252	96,163	68,011	-
	<u>\$ 89,922</u>	<u>\$ 24,633,045</u>	<u>\$ 120,515</u>	<u>\$ 25,296,592</u>	<u>\$ 780,437</u>

General Obligation Bonds:

The general obligation bonds payable at June 30, 2023 consist of \$23,950,000 Sales Tax Bonds Series 2023, dated June 1, 2023, for the purpose of acquiring, improving, and constructing a prison and operational facilities in the District, including the purchase of the necessary equipment and furnishings, funding reserves, if necessary, and paying the related costs of issuance, due in annual installments of \$570,000 to \$1,540,000 through June 1, 2048 at an interest rate of 4.00% to 5.00%, secured by an irrevocable pledge and dedication of the avails or proceeds of the 1% sales and use tax.

In the event of default on the General Obligation bonds the bondholder may take actions as deemed necessary and appropriate as permitted by law to cause the Sheriff to comply with its obligations under the debt and compel performance.

Annual debt service requirements to maturity for the general obligation bonds are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 570,000	\$ 1,040,222
2025	550,000	1,059,512
2026	570,000	1,037,512
2027	600,000	1,009,012
2028	630,000	979,012
2029 - 2033	3,640,000	4,401,238
2034 - 2038	4,625,000	3,413,640
2039 - 2043	5,705,000	2,333,450
2044 - 2048	7,060,000	981,000
	<u>\$ 23,950,000</u>	<u>\$ 16,254,598</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Leased Assets:

During the year ending June 30, 2023, the Sheriff entered into an agreement to lease patrol cars and other vehicles at various terms. The Sheriff recognized a lease liability and an intangible right to use lease asset in the government-wide financial statements. The aggregate values of the right to use assets and the related accumulated amortization are disclosed in Note 5.

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

Year ending June 30,	Principal	Interest
2024	\$ 210,437	\$ 15,994
2025	218,674	9,676
2026	155,647	4,663
2027	88,424	1,852
2028	20,958	119
	\$ 694,140	\$ 32,304

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

General Information about the OPEB Plan

Plan Description: The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. These benefits are provided through the Louisiana Sheriff's Association. The plan is a multiple employer defined benefit health care plan administered by the Louisiana Sheriff's Insurance Advisory Committee. The plan provisions and contribution rates are contained in the official plan documents. The plan does not issue a publicly available financial report.

Benefits Provided: The Sheriff pays 100% of the monthly premiums for retirees and active employees. Retirees may choose to continue coverage for their spouse at the retiree's expense. The Sheriff recognizes the cost of providing these benefits as expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis.

Employees Covered by Benefit Terms - At July 1, 2022, the following employees were covered by the benefit terms:

Active employees	58
Inactive employees entitled to but not yet receiving benefit payments	-
Inactive employees currently receiving benefit payments	11
	69

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Total OPEB Liability

The Sheriff's total OPEB liability of \$5,238,242 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2021.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age
Inflation	2.50%
Salary increases, including inflation	3.00%
Discount rate	3.86%
Prior year discount rate	3.69%
Health care cost trend rates:	
Medical	0.0% for 2022, varying gradually until an ultimate rate of 12.32% for 2026 and beyond.

The discount rate of 3.86% was based on the 6/30/2023 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubS.H-2010 Employee, Generational with MP-2021 for males or females, as appropriate.

Mortality rates for retirees were based on the PubS.H.-2010 Healthy Retiree Generational with MP-2021 for males or females, as appropriate.

Changes in the Total OPEB Liability

The following presents changes in the total OPEB liability:

Beginning balance	<u>\$4,621,765</u>
Changes for the year:	
Service cost	433,158
Interest cost	193,082
Differences between expected and actual experience	1,534
Changes in assumptions/inputs	93,242
Benefit payments	<u>(104,539)</u>
Net change in total OPEB liability	<u>616,477</u>
Ending balance	<u>\$5,238,242</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the Sheriff's total OPEB liability calculated using the discount rate of 3.86%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	<u>2.86%</u>	<u>3.86%</u>	<u>4.86%</u>
Total OPEB Liability	<u>\$6,875,251</u>	<u>\$5,238,242</u>	<u>\$4,691,728</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the Sheriff's total OPEB liability, calculated using the current healthcare cost trend rate as well as what the Sheriff's total OPEB liability would be if it were calculated using trend rates that are one percentage point lower or one percentage point higher than the current trend rates:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	<u>\$4,574,041</u>	<u>\$5,238,242</u>	<u>\$7,143,585</u>

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

For the year ended June 30, 2023, the Sheriff recognized an OPEB expense of \$528,037. At June 30, 2023, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 164,677	\$ 290,337
Changes of assumptions or other inputs	<u>896,907</u>	<u>1,640,681</u>
Total	<u>\$1,061,584</u>	<u>\$1,931,018</u>

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

Year Ended June 30,	
2024	\$ (99,457)
2025	(163,580)
2026	(163,580)
2027	(163,580)
2028	(292,777)
Thereafter	<u>13,540</u>
	<u>\$ (869,434)</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(8) Pension Plan

Plan Description

Employees of the Sheriff are provided with retirement benefits through a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. The Fund issues a stand-alone audit report that can be obtained on the Legislative Auditor's website, www.la.la.gov.

Retirement Benefits

For members who become eligible for membership on or before December 31, 2011: Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one-third percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. 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 after June 30, 2006, and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 125% of the preceding twelve-month period.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

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.

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 for 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 year ending June 30, 2023, the actual employer contribution rate was 11.50%. 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 nonemployer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense. Non-employer contributions for the year ended June 30, 2022 were \$150,354. Contributions to the pension plan from the Sheriff were \$333,821 for the year ending June 30, 2023.

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

At June 30, 2023, the Sheriff reported a liability (asset) of \$2,643,002 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Sheriff's proportion was 0.325178%, which was an increase of 0.095296% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Sheriff recognized pension expense of \$619,210.

Actuarial Methods and Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. A summary of the actuarial methods and assumptions used in determining the total pension liability follows:

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.85%, net of investment expense
Discount Rate	6.85%
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees, Healthy Retirees, and Safety Disabled Retirees, multiplied by 120% for males and 115% for females, each with full generation projection using the appropriate MP2019 scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The 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 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 rates are combined to produce the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding expected inflation.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Asset Class	Long-Term Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62%	6.61%	4.10%
Fixed Income	25%	4.92%	1.23%
Alternative Investments	<u>13%</u>	6.54%	<u>0.85%</u>
Totals	<u>100%</u>		6.18%
Inflation			<u>2.25%</u>
Expected Arithmetic Nominal Return			<u>8.43%</u>

Discount Rate

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers 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 to Changes in the Discount Rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 6.85%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease 5.85%	Current Discount Rate 6.85%	1.0% Increase 7.85%
Net pension liability	<u>\$4,680,172</u>	<u>\$2,643,002</u>	<u>\$944,358</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

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
Differences between expected and actual experience	\$ 121,581	\$ 131,321
Changes of assumptions	394,783	-
Net differences between projected and actual earnings on pension plan investments	1,144,254	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	417,899	62,516
Contributions subsequent to the measurement date	297,536	-
Total	\$2,376,053	\$ 193,837

Deferred outflows of resources of \$297,536 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Net Amount Recognized in Pension Expense
2024	\$ 479,081
2025	458,237
2026	269,120
2027	678,242
	\$ 1,884,680

(9) Risk Management

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

(10) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the Evangeline Parish Police Jury. These expenditures are not included in the accompanying financial statements.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(11) On-Behalf Payment of Salaries

The State of Louisiana paid the Sheriff's deputies \$246,831 of supplemental pay during the year ended June 30, 2023. Such payments are recorded as intergovernmental revenues and public safety expenditures in the government-wide and General Fund financial statements.

(12) Compensation, Benefits and Other Payments to Sheriff

A detail of compensation, benefits, and other payments made to Sheriff Charles Guillory for the year ended June 30, 2023 follows:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 179,749
Expense allowance	10,062
Benefits - insurance	8,221
Benefits - retirement	21,829
Cell phone	478
Conference	1,105
	<u>\$ 221,444</u>

(13) Tax Abatements

The Evangeline Parish Sheriff is subject to property tax abatements as follows:

A lease agreement between the Industrial Development Board and Pine Prairie Energy Center, LLC, allowed for the exemption of ad valorem taxes. This agreement, which was approved by the Evangeline Parish Police Jury, is for the inducement of economic development in Evangeline Parish. The tax exemption will continue for the term of the lease. For the year ended June 30, 2023 the Sheriff abated ad valorem tax in the amount of \$161,632.

The Industrial Ad Valorem Tax Exemption Program (ITEP) is provided through the Louisiana Department of Economic Development, (authorized pursuant to Article VII, Part II, Section 21(F) of the Louisiana Constitution of 1974). This program authorizes the abatement of ad valorem taxes for a period of up to ten years on capital improvements and equipment related to manufacturing. The Sheriff abated property taxes to entities in the parish through the ITEP in the amount of \$27,421 for the year ended June 30, 2023.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(14) Interfund Transactions

Transfers consist of the following for the year ended June 30, 2023:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds:		
General Fund	\$ -	\$ 145,305
Sales Tax Revenue Sinking Fund	130,678	-
Sales Tax Construction Fund	<u>14,627</u>	<u>-</u>
Total major governmental funds	<u>\$ 145,305</u>	<u>\$ 145,305</u>

(15) Litigation and Claims

The Sheriff is subject to various lawsuits and claims, many of which arise in the normal course of business. Although their outcome is not presently determinable, it is the opinion of legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the Sheriff.

**REQUIRED SUPPLEMENTARY
INFORAMTION**

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2023

	Budget		Actual	Variance With
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem taxes	\$ 1,500,000	\$ 1,600,562	\$ 1,568,304	\$ (32,258)
Sales taxes	3,700,000	4,415,988	4,655,413	239,425
Intergovernmental revenues -				
State grants	-	-	33,542	33,542
State revenue sharing	-	-	71,089	71,089
State supplemental pay	252,000	241,106	246,831	5,725
Other	28,800	28,000	42,867	14,867
Fees, charges, and commissions for services -				
Civil and criminal	100,000	114,842	168,806	53,964
Court attendance	-	-	7,494	7,494
Feeding and keeping prisoners	900,000	915,240	1,070,477	155,237
Other	960,000	1,306,933	1,331,910	24,977
Interest income	-	-	28,061	28,061
Miscellaneous	182,500	643,819	557,853	(85,966)
Total revenues	<u>7,623,300</u>	<u>9,266,490</u>	<u>9,782,647</u>	<u>516,157</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	4,225,000	3,320,605	3,709,604	(388,999)
Operating services	886,000	817,216	766,944	50,272
Operations and maintenance	1,303,000	1,661,562	1,739,020	(77,458)
Other charges	-	-	10,774	(10,774)
Capital outlay	225,000	1,205,313	1,003,465	201,848
Debt service -	-	-	147,035	(147,035)
Total expenditures	<u>6,639,000</u>	<u>7,004,696</u>	<u>7,376,842</u>	<u>(372,146)</u>
Excess of revenues over expenditures	<u>984,300</u>	<u>2,261,794</u>	<u>2,405,805</u>	<u>144,011</u>
Other financing sources (uses)				
Proceeds from leases	-	831,570	831,570	-
Transfer out	-	-	(145,305)	(145,305)
Total other financing sources (uses)	<u>-</u>	<u>831,570</u>	<u>686,265</u>	<u>(145,305)</u>
Net change in fund balance	984,300	3,093,364	3,092,070	(1,294)
Fund balance, beginning	<u>2,215,752</u>	<u>3,490,516</u>	<u>3,490,516</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,200,052</u>	<u>\$ 6,583,880</u>	<u>\$ 6,582,586</u>	<u>\$ (1,294)</u>

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability						
Service cost	\$ 433,158	\$ 570,222	\$ 532,135	\$ 209,313	\$ 190,115	\$ 184,577
Interest cost	193,082	252,689	114,153	107,434	118,727	129,736
Differences between expected and actual experience	1,534	(136,755)	(302,134)	326,724	(22,926)	7,520
Changes in assumptions/inputs	93,242	(2,296,953)	632,982	706,855	407,664	-
Benefit payments	<u>(104,539)</u>	<u>(98,473)</u>	<u>(116,977)</u>	<u>(110,396)</u>	<u>(124,180)</u>	<u>(119,132)</u>
Net change in OPEB liability	616,477	(1,709,270)	860,159	1,239,930	569,400	202,701
Total OPEB liability, beginning	<u>4,621,765</u>	<u>6,331,035</u>	<u>5,470,876</u>	<u>4,230,946</u>	<u>3,661,546</u>	<u>3,458,845</u>
Total OPEB liability, ending	<u>\$5,238,242</u>	<u>\$4,621,765</u>	<u>\$6,331,035</u>	<u>\$5,470,876</u>	<u>\$4,230,946</u>	<u>\$3,661,546</u>
Covered payroll	<u>\$2,052,614</u>	<u>\$1,992,829</u>	<u>\$1,308,983</u>	<u>\$1,270,857</u>	<u>\$ 634,499</u>	<u>\$ 616,018</u>
Total OPEB liability as a percentage of covered payroll	<u>255.20%</u>	<u>231.92%</u>	<u>483.66%</u>	<u>430.49%</u>	<u>666.82%</u>	<u>594.39%</u>

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

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2023

* Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Sheriff's Pension and Relief Fund:					
2023	0.325178%	\$2,643,002	\$2,409,382	109.7%	83.90%
2022	0.229882%	(113,918)	1,677,382	-6.8%	101.04%
2021	0.201475%	1,394,439	1,469,769	94.9%	84.73%
2020	0.183841%	869,610	1,293,413	67.2%	88.91%
2019	0.150588%	577,452	1,010,114	57.2%	90.41%
2018	0.118746%	514,203	820,397	62.7%	88.49%
2017	0.207145%	1,314,728	1,417,619	92.7%	82.10%
2016	0.203953%	909,124	1,355,049	67.1%	86.61%
2015	0.315554%	1,249,595	1,488,658	83.9%	87.34%

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

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

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Employer Contributions
For the Year Ended June 30, 2023

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
Sheriff's Pension and Relief Fund:					
2023	\$ 333,821	\$ 333,821	\$ -	\$ 2,902,789	11.50%
2022	295,149	295,149	-	2,409,382	12.25%
2021	205,479	205,479	-	1,677,382	12.25%
2020	180,047	180,047	-	1,469,769	12.25%
2019	158,443	158,443	-	1,293,413	12.25%
2018	128,790	128,790	-	1,010,114	12.75%
2017	112,805	112,805	-	820,397	13.75%
2016	194,923	194,923	-	1,417,619	13.75%
2015	193,094	193,094	-	1,355,049	14.25%

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

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

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

(2) Excess of Expenditures Over Appropriations

The General Fund incurred expenditures in excess of appropriations in the amount of \$372,146 for the year ended June 30, 2023.

(3) OPEB Plan

Changes in Benefit Terms – There were no changes in benefit terms.

Changes of Assumptions –

<u>Year Ended</u> <u>June 30</u>	<u>Discount</u> <u>Rate</u>
2023	3.86%
2022	3.69%
2021	1.92%
2020	2.45%
2019	3.13%
2018	3.62%
2017	4.00%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of the Governmental Accounting Standards Board Statement No. 75 to pay related benefits.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Required Supplementary Information (Continued)

(3) Retirement System

Changes in Benefit Terms – There were no changes in benefit terms for the pension plan.

Changes of Assumptions –

* Year Ended June 30,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
2023	6.850%	6.850%	2.500%	5 years	5.00%
2022	6.900%	6.900%	2.500%	5 years	5.00%
2021	7.000%	7.000%	2.500%	6 years	5.00%
2020	7.100%	7.100%	2.500%	6 years	5.50%
2019	7.250%	7.250%	2.600%	6 years	5.50%
2018	7.400%	7.500%	2.775%	7 years	5.50%
2017	7.500%	7.600%	2.875%	7 years	5.50%
2016	7.600%	7.700%	2.875%	6 years	5.50%
2015	7.700%	7.700%	3.000%	6 years	6.00%

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

OTHER SUPPLEMENTARY INFORMATION

FIDUCIARY FUND TYPE - CUSTODIAL FUNDS

Sheriff's Fund

To account for funds held in connection with civil suits, sales, and garnishments and payment of these collections to the Sheriff's General Fund and other 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 Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Bond and Fine Fund

To account for the collection of bonds, fines and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Prisoner Maintenance Fund

To account for the collection and payment of prisoner maintenance revenue as per the agreement entered into between the Evangeline Parish Law Enforcement District and The GEO Group, Inc.

Prisoner's Money Fund

To account for the receipts and disbursements made to the individual prison inmate accounts.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Fiduciary Funds - Custodial Funds
Combining Statement of Fiduciary Net Position
June 30, 2023

	Sheriff's Fund	Tax Collector Fund	Bond and Fine Fund	Prisoner Maintenance Fund	Prisoner's Money Fund	Totals
ASSETS						
Cash and interest-bearing deposits	\$ 21,775	\$ 593,444	\$ 288,226	\$ 3,098,545	\$ 12,047	\$ 4,014,037
Accounts receivable	<u>-</u>	<u>69,015</u>	<u>-</u>	<u>3,095,323</u>	<u>-</u>	<u>3,164,338</u>
Total assets	<u>21,775</u>	<u>662,459</u>	<u>288,226</u>	<u>6,193,868</u>	<u>12,047</u>	<u>7,178,375</u>
Accounts payable	<u>3,012</u>	<u>86,128</u>	<u>176,360</u>	<u>6,193,868</u>	<u>-</u>	<u>6,459,368</u>
NET POSITION						
Restricted for individuals, organizations, and other governments	<u>\$ 18,763</u>	<u>\$ 576,331</u>	<u>\$ 111,866</u>	<u>\$ -</u>	<u>\$ 12,047</u>	<u>\$ 719,007</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Fiduciary Funds - Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2023

	Sheriff's Fund	Tax Collector Fund	Bond and Fine Fund	Prisoner Maintenance Fund
Additions:				
Sheriff's sales, suits, and seizures	\$ 152,369	\$ -	\$ -	\$ -
Garnishments	47,422	-	-	-
Bonds	-	-	55,425	-
Fines and costs	-	-	1,344,249	-
Inmates	-	-	-	36,865,638
Taxes, fees, etc., paid to tax collector	-	18,798,837	-	-
Other additions	<u>160,823</u>	<u>33,558</u>	<u>265,433</u>	<u>-</u>
Total additions	<u>360,614</u>	<u>18,832,395</u>	<u>1,665,107</u>	<u>36,865,638</u>
Deductions:				
Taxes, fees, etc., distributed to taxing bodies and others	-	18,562,557	-	-
Deposits settled to -				
Clerk of Court	52,929	-	117,032	-
Police Jury	-	-	144,427	-
District Attorney	-	-	576,141	-
Indigent Defender Board	-	-	386,500	-
Litigants and attorneys	260,987	-	-	-
Inmates	-	-	-	-
Other settlements	<u>60,747</u>	<u>-</u>	<u>414,202</u>	<u>36,865,638</u>
Total reductions	<u>374,663</u>	<u>18,562,557</u>	<u>1,638,302</u>	<u>36,865,638</u>
Net change in fiduciary net position	(14,049)	269,838	26,805	-
Net position, beginning	<u>32,812</u>	<u>306,493</u>	<u>85,061</u>	<u>-</u>
Net position, ending	<u>\$ 18,763</u>	<u>\$ 576,331</u>	<u>\$ 111,866</u>	<u>\$ -</u>

Prisoner's Money Fund	Totals
\$ -	\$ 152,369
-	47,422
-	55,425
-	1,344,249
-	36,865,638
-	18,798,837
<u>98,161</u>	<u>557,975</u>
<u>98,161</u>	<u>57,821,915</u>
-	18,562,557
-	169,961
-	144,427
-	576,141
-	386,500
-	260,987
90,599	90,599
<u>-</u>	<u>37,340,587</u>
<u>90,599</u>	<u>57,531,759</u>
7,562	290,156
<u>4,485</u>	<u>428,851</u>
<u>\$ 12,047</u>	<u>\$ 719,007</u>

STATE OF LOUISIANA, PARISH OF EVANGELINE
AFFIDAVIT

Charles Guillory, Sheriff of Evangeline Parish

BEFORE ME, the undersigned authority, personally came and appeared, Charles Guillory, the Sheriff of Evangeline Parish, State of Louisiana, who after being duly sworn, deposed and said:

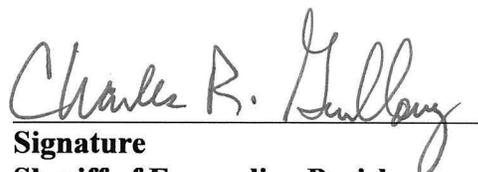
The following information is true and correct:

\$593,444 is the amount of cash on hand in the tax collector account on June 30, 2023;

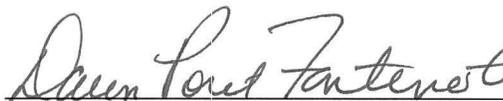
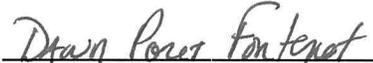
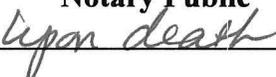
He further deposed and said:

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

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


Signature
Sheriff of Evangeline Parish

SWORN to and subscribed before me, Notary, this 9th day of October, 2023, in my office in Ville Platte, Louisiana.

 (Signature)
 (Print), # 
Notary Public
 (Commission)

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Justice System Funding Schedule - Receiving Entity
For the Year Ended June 30, 2023

Cash Basis Presentation	First Six Month Period Ended <u>12/31/2022</u>	Second Six Month Period Ended <u>6/30/2023</u>
Receipts From:		
13th Judicial District Attorney - Asset forfeiture/sale	<u>\$ 7,037</u>	<u>\$ 28,556</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
For the Year Ended June 30, 2023

	First Six Month Period Ended <u>12/31/2022</u>	Second Six Month Period Ended <u>6/30/2023</u>
Cash Basis Presentation		
Beginning balance of amounts collected	<u>\$ 402,927</u>	<u>\$ 364,540</u>
Add: Collections		
Civil fees	387,689	141,502
Bond fees	115,367	61,148
Criminal court costs/fees	634,295	711,299
Criminal fines - contempt	606,168	678,180
Criminal fines - other	57,617	130,466
Interest earnings on collected balances	1,021	703
Other	<u>756</u>	<u>-</u>
Subtotal Collections	<u>1,802,913</u>	<u>1,723,298</u>
Less Disbursements to Governments & Nonprofits		
Evangeline Parish Clerk of Court/Civil fees	39,126	13,802
13th JDC IDB/Surety bonds, bond fees, court costs	189,544	196,956
Evangeline Parish Clerk of Court/bond fees, court costs	56,864	60,169
CMIS/Fines, court costs	11,412	11,987
Crime Lab/Bond fees, fines, court costs	116,016	121,328
Evangeline Parish DA/Surety bonds, bond fees, fines, restitution, court costs	244,533	277,975
Judicial Court Fund/Surety bonds, court costs	16,888	13,677
Judicial Expense Fund/Surety bonds, court costs	19,581	20,355
Other Law Enf/Fines	16,254	17,339
Evangeline Parish Police Jury/Fines, court costs	66,911	77,516
Rehab HSCI/Court costs	18,273	19,158
Less Amounts Retained by Collecting Agency		
Amount "self-disbursed" to collecting agency		
Civil fees, garnishments	109,993	59,211
Bond fees	21,347	21,206
Criminal Fines - Contempt	593,783	644,157
Criminal Fines - Other	140	164
Less Disbursements to Individuals/3rd party collection or processing agencies:		
Other disbursements to individuals	<u>320,635</u>	<u>69,295</u>
Subtotal Disbursements/Retainage	<u>1,841,300</u>	<u>1,624,295</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 364,540</u>	<u>\$ 463,543</u>

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER MATTERS**

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

The Honorable Charles Guillory
Evangeline Parish Sheriff
Ville Platte, 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 the Evangeline Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated October 9, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as items 2023-004 and 2023-005.

Sheriff's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Sheriff's response to the findings identified in our audit and described in the accompanying schedule of current and prior year audit findings and management's corrective action plan. The Sheriff's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 9, 2023

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2023

Part I: Current Year Findings Relating to an Audit in Accordance with Government Auditing Standards:

A. Internal Control

2023-001 Reconciliation of the Civil Cash Account

Fiscal year finding initially occurred: 2013

CONDITION: The Sheriff's Civil Fund cash at year end did not reconcile to the civil account holding report of amounts due to others.

CRITERIA: The Civil Fund must have documentation reconciling the cash to a list of amounts due to others.

CAUSE: The Sheriff did not ensure that the Civil Fund cash reconciled with the holding report of amounts due to others.

EFFECT: Failure to reconcile civil cash activity may cause civil collections to be improperly accounted for and/or disbursed.

RECOMMENDATION: The Sheriff should ensure that the civil cash balance agrees with the holding report of amounts to due others. Discrepancies should be investigated immediately and corrected.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Sheriff will reconcile the civil cash balance with the holding report and investigate discrepancies immediately.

2023-002 Segregation of Duties

Fiscal Year Finding Initially Occurred: 2021

CONDITION: The Sheriff does not have an adequate segregation of accounting duties in purchasing and processing expenditures for goods and services.

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

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2022

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

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

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Sheriff has implemented mitigating controls over purchasing and disbursements to reduce the risk of errors and/or irregularities including fraud and/or defalcations.

2023-003 Controls and Processes over Ticket Books

Fiscal year finding initially occurred: 2021

CONDITION: Ticket logs were not prepared for each individual ticket book and no ticket reconciliations were conducted. In addition, there were no written policies and procedures for maintaining, issuing, and accounting for traffic tickets.

CRITERIA:

- LRS 32:398.1 Uniform Traffic Citations, states that "The chief administrative officer of each traffic-enforcement agency shall issue these books, maintain a record of each book and each citation contained therein issued to all individual members of the traffic enforcement agency and shall require and retain a receipt for each book issued."
- LRS 32:398.3(B) *Audit of Citation Records*, states that "Each record of traffic citations required in this Part shall be audited quarterly by the appropriate fiscal officer of the governmental agency to which the traffic enforcement agency is responsible."
- Written policies and procedures are necessary to provide a clear understanding of what should be done, how it should be done, who should do it, and when it should be done.

CAUSE: There are no policies and procedures in place for (1) internal controls over ticket administration and processes, and (2) compliance with Louisiana Revised Statutes applicable to ticket administration.

EFFECT: Fines from ticket revenues may not be properly accounted for and compliance with laws and regulations may be violated.

RECOMMENDATION: The Sheriff should implement written policies and procedures over maintaining, issuing, and accounting for traffic tickets. Ticket logs should be prepared for all ticket books and a quarterly reconciliation should be performed.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2023 (Continued)

MANAGEMENT'S CORRECTIVE ACTION PLAN: Written policies and procedures will be prepared and controls over those procedures will be monitored. Accounting for tickets will be implemented as required by LRS 32:398.1 and 32:398.3(B).

B. Compliance

2023-004 Controls and Processes over Ticket Books

See finding 2023-003.

2023-005 Compliance with Budget Act

Fiscal Year Finding Initially Occurred: 2023

CONDITION: Actual expenditures exceeded budgeted expenditures by five percent or more in the General Fund.

CRITERIA: LSA-RS 39:1311 et seq, Budgetary Authority and Control, provides for "amending the budget when total revenue plus projected revenue are failing to meet total budgeted revenues by 5% or more, or when total expenditures plus projected expenditures exceed budgeted expenditures by 5% or more."

CAUSE: The cause results from the failure to properly monitor expenditures of the Sheriff and amend the budget to reflect current spending.

EFFECT: The budget may not be used as an effective management tool to control expenditures.

RECOMMENDATION: We recommend that the budget be amended in accordance with the requirements of RS 39:1311, the Local Government Budget Act.

MANAGEMENT RESPONSE: The Sheriff will comply with all requirements of RS 39:1311 of the Local Government Budget Act.

Part II: Prior Year Findings Relating to an Audit in Accordance with *Government Auditing Standards*:

A. Internal Control

2022-001 Reconciliation of the Civil Cash Account

Fiscal year finding initially occurred: 2013

CONDITION: The Sheriff's Civil Fund cash at year end did not reconcile to the civil account holding report of amounts due to others.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2023 (Continued)

RECOMMENDATION: The Sheriff should ensure that the civil cash balance agrees with the holding report of amounts to due others. Discrepancies should be investigated immediately and corrected.

CURRENT STATUS: Unresolved. See finding 2023-001.

2022-002 Reconciliation of the Commissary Funds

Fiscal year finding initially occurred: 2020

CONDITION: The Sheriff's list of outstanding commissary funds did not reconcile to the cash balance.

RECOMMENDATION: The Sheriff must maintain an accurate list of outstanding commissary funds that reconciles to the commissary funds on hand.

CURRENT STATUS: Resolved.

2022-003 Segregation of Duties

Fiscal Year Finding Initially Occurred: 2021

CONDITION: The Sheriff does not have an adequate segregation of accounting duties in purchasing and processing expenditures for goods and services.

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

CURRENT STATUS: Unresolved. See finding 2023-002.

2022-004 Controls and Processes over Ticket Books

Fiscal year finding initially occurred: 2021

CONDITION: Ticket logs were not prepared for each individual ticket book and no ticket reconciliations were conducted. In addition, there were no written policies and procedures for maintaining, issuing, and accounting for traffic tickets.

RECOMMENDATION: The Sheriff should implement written policies and procedures over maintaining, issuing, and accounting for traffic tickets. Ticket logs should be prepared for all ticket books and a quarterly reconciliation should be performed.

CURRENT STATUS: Unresolved. See finding 2023-003.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2023 (Continued)

B. Compliance

2022-005 Control and Processes over Ticket Books

See finding 2022-004.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Statewide Agreed-Upon Procedures Report

Year Ended June 30, 2023

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Evangeline 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, 2022 through June 30, 2023. The Evangeline Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

The Evangeline 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, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- The policy did not indicate management's actions to determine the completeness of all collections for each revenue or agency fund.*
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- The policy did not indicate the approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.*
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- The policy did not contain standard terms and conditions.*
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- No exceptions were found as a result of this procedure.*
- viii. **Credit Cards (and debit cards, fuel cards, purchase 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).
- No exceptions were found as a result of this procedure.*
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- No exceptions were found as a result of this procedure.*
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- No exceptions were found as a result of this procedure.*
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- The policy did not include identification of personnel, processes and tools needed to recover operations after a critical event.*
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
- The policy did not include R.S. 42:342-344 requirements for agency responsibilities and prohibitions or annual reporting.*

2) Board or Finance Committee – N/A the Evangeline Parish Sheriff does not have a Board or Finance Committee.

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observe 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.
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

3) Bank Reconciliations

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

Obtained a listing of entity bank accounts for the fiscal period and managements representation that the listing is complete.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- iii. 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.

One of the bank reconciliations selected did not have documentation reflecting that management has researched reconciling items that have been outstanding for more than 12 months from the statement closing date.

4) Collections (excluding electronic funds transfers)

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

Obtained a listing of deposit sites for the fiscal period and managements representation that the listing is complete.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
- i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

No exceptions were found as a result of procedures i – iv.

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

No exceptions were found as a result of this procedure.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:
- i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions were found as a result of procedures i – v.

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

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
Obtained a listing of locations that process payments for the fiscal period and managements representation that the listing is complete.
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
Exception noted.
 - ii. At least two employees are involved in processing and approving payments to vendors;
No exceptions were found as a result of this procedure.
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
The employee responsible for processing payments can add/modify vendor files.
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
The employee responsible for processing payments is also responsible for mailing the signed checks.
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
No exceptions were found as a result of this procedure.
- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity; and
No exceptions were found as a result of this procedure.
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
Three of the disbursements selected did not include evidence of segregation of duties.

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

No exceptions were found as a result of this procedure.

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

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

Obtained a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards for the fiscal period and management's representation that the listing is complete.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions were found as a result of procedures i – ii.

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

One of the transactions selected was not supported by the original itemized receipt that identifies precisely what was purchased. Nine of the transactions selected did not include written documentation of the business/public purpose.

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

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

Obtained a listing of all travel and travel-related expense reimbursements during the fiscal period and managements representation that the listing is complete.

- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions were found as a result of procedures i – iv.

8) Contracts – N/A the Evangeline Parish Sheriff's Office did not have contracts that were initiated or renewed during the fiscal period.

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

9) Payroll and Personnel

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

Obtained a listing of employees and officials employed during the fiscal period and managements representation that the listing is complete. Obtained related paid salaries and personnel files and agreed to authorized salaries/pay rates in the personnel files, noting no exceptions.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions were found as a result of procedures i – iv.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

10) Ethics

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

No exceptions were found as a result of procedures i – ii.

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

No exceptions were found as a result of this procedure.

11) Debt Service

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

12) Fraud Notice

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures:

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

No exceptions were found as a result of this procedure.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

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

No exceptions were found as a result of procedures i – v.

Management's Response

The Evangeline Parish Sheriff concurs with the exceptions and is working to address the deficiencies identified.

We were engaged by the Evangeline 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 Evangeline 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 9, 2023