



CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024**



CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

TABLE OF CONTENTS

	<u>Page No.</u>
Independent Auditor's Report	1-3
Required Supplemental Information (Part I)	
Management's Discussion and Analysis	4-6
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	9
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	10
Statement of Revenues, Expenditures, and Changes in Fund Balances	11
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	12
Fiduciary Funds:	
Fiduciary Fund Descriptions	13
Statement of Fiduciary Assets and Liabilities	14
Statement of Changes in Fiduciary Net Position	15
Notes to Financial Statements	16-33
Required Supplemental Information (Part II)	
Budget Comparison Schedule - General Fund	34
Notes to Budgetary Comparison Schedule	35
Schedule of Sheriff's Contributions to Pension Plan	36
Schedule of Sheriff's Proportionate Share of the Net Pension Liability	37
Schedule of Changes in Net OPEB Liability and Related Ratios	38

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

TABLE OF CONTENTS

	<u>Page No.</u>
Other Supplemental Information	
Schedule of Compensation, Benefits and Other Payments to Agency Head	39
Justice System Funding Schedules	40-41
Other Reports Required by Government Auditing Standards	
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	42-43
Schedule of Findings	44
Management's Corrective Action Plan	45
Schedule of Prior Year Findings	46
Information Required by Louisiana R.S. 24:513 B (1)	Appendix A
Statewide Agreed Upon Procedures	Appendix B



INDEPENDENT AUDITOR'S REPORT

The Honorable Clay Bennett
Caldwell Parish Sheriff
Columbia, 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 Caldwell Parish Sheriff, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Caldwell Parish 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 Caldwell Parish Sheriff as of June 30, 2024, 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 Caldwell Parish Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Caldwell Parish 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



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internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Caldwell Parish 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 Caldwell Parish 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 information listed below be presented to supplement the basic financial statements.

- Management's Discussion and Analysis
- Statements of Revenue, Expenditures and Changes in Fund Balances (Budget vs Actual)
- Schedule of Changes in Net OPEB Liability – Retiree Healthcare Plan
- Schedule of Net Pension Liability Data – Cost Sharing Retirement Systems
- Schedule of Employer Contributions – Cost Sharing Retirement Systems

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Caldwell Parish Sheriff's basic financial statements. The other supplemental information listed below is presented for purposes of additional analysis and is not a required part of the basic financial statements.

- Combining Schedules – Custodial Funds
- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
- Justice System Funding Schedule – Collecting / Disbursing Entity

The other supplemental 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

Caldwell Parish Sheriff

March 20, 2025

Page 3

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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 20, 2025, on our consideration of the Caldwell Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Caldwell Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Caldwell Parish Sheriff's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Certified Public Accountants
March 20, 2025

CALDWELL PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

This section of the annual financial report presents our discussion and analysis of the Caldwell Parish Sheriff's financial performance during the fiscal year ended June 30, 2024.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Caldwell Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Caldwell Parish Sheriff as a whole using accounting methods similar to those used by private-sector companies. The government-wide financial statements report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Caldwell Parish Sheriff's assets and all liabilities. All of the Sheriff's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by property taxes, sales taxes and grants.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Caldwell Parish Sheriff's most significant activities and are not intended to provide information for the Sheriff's Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Sheriff has two types of funds that are described as follows:

- **Governmental Funds** – These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Caldwell Parish Sheriff's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.
- **Fiduciary Funds** – The fiduciary funds account for assets held by the Sheriff as an agent on behalf of individuals and organizations. The fiduciary funds are custodial in nature and are used to account for resources held on behalf of various beneficial interests.

FINANCIAL ANALYSIS OF THE CALDWELL PARISH SHERIFF AS A WHOLE

An analysis of the government-wide Statement of Net Position is presented as follows:

	June 30,	
	2024	2023
<u>Assets:</u>		
Cash and Cash Equivalents	\$ 1,695,394	\$ 2,125,918
Receivables	567,628	531,016
Capital Assets – Non-Depreciable	6,000	108,848
Capital Assets – Depreciable	2,914,414	2,907,811
Total Assets	5,183,436	5,673,593
Deferred Outflow of Resources	3,145,360	3,311,571

CALDWELL PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

Liabilities:

Accounts Payable and Other Payables	456,005	475,174
Long Term Debt		
Net Other Post-Employment Benefits	5,725,780	6,226,621
Net Pension Liability	3,517,192	3,166,892
Bonds Payable	1,785,000	1,885,000
Capital Lease Obligation	----	116,848
Total Liabilities	<u>11,483,977</u>	<u>11,870,535</u>
Deferred Inflow of Resources	<u>3,387,385</u>	<u>3,421,942</u>

Net Position:

Invested in Capital Assets	1,135,414	1,014,811
Unrestricted	(7,677,980)	(7,322,124)
Total Net Position	<u>\$ (6,542,566)</u>	<u>\$ (6,307,313)</u>

As the presentation appearing above demonstrates, a portion of the net position is invested in capital assets that are used to conduct public safety operations. Recognizing long-term liabilities associated with providing retirement benefits and post-retirement healthcare benefits has eliminated the unrestricted net position. Despite the absence of unrestricted net position, sufficient resources are available to meet these obligations for the foreseeable future.

An analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended June 30,	
	2024	2023
<u>Revenues:</u>		
Program Revenue:		
Charges for Services	\$ 7,516,052	\$ 7,196,777
Operating Grants and Contributions	338,657	478,232
General Revenue:		
Property Taxes	1,914,458	1,800,108
Revenue Sharing	30,749	46,060
Intergovernmental Reimbursements	27,035	102,086
Other	93,283	169,255
Total Revenue	<u>9,920,234</u>	<u>9,792,518</u>
<u>Program Expenses:</u>		
Public Safety	10,119,778	10,143,864
Interest on Long-Term Debt	93,142	88,946
Total Program Expenses	<u>10,212,920</u>	<u>10,232,810</u>
Change in Net Position	(292,686)	(440,292)
Net Position Beginning – As Originally Reported	(6,307,313)	(5,867,021)
Prior Period Adjustment	57,433	----
Net Position Beginning – As Restated	<u>(6,249,880)</u>	<u>(5,867,021)</u>
Net Position Ending	<u>\$ (6,542,566)</u>	<u>\$ (6,307,313)</u>

CALDWELL PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

Net position has decreased by \$292,686 representing a change of 4.7% from the net position balance for the previous year. The decrease is attributable to using a portion of reserves to enhance services.

FINANCIAL ANALYSIS OF THE CALDWELL PARISH SHERIFF'S FUNDS

For the year ended June 30, 2024, governmental fund balances decreased by \$374,743. Differences between the decrease in fund balances and the decrease in government-wide net position are attributable to including capital assets, leases and costs associated with benefits that employees have earned in the government wide presentation. These items do not meet the criteria for being reported in the fund financial statements.

BUDGET HIGHLIGHTS

Variances between the original budget and actual results were within limits prescribed by state law. Furthermore, no budget revisions were necessary.

CAPITAL ASSET ADMINISTRATION

For the year ended June 30, 2024, significant capital asset acquisitions included completion of the shooting range construction in process, replacing existing equipment that has reached the end of its useful life and depreciating existing assets.

DEBT ADMINISTRATION

Debt activity was limited to paying required installments on existing obligations.

FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS

At the present time, management is not aware of factors that are expected to affect future operations.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
Statement of Net Position
June 30, 2024

	<u>Governmental Activities</u>
<i><u>Assets</u></i>	
Cash and Cash Equivalents	\$ 1,695,394
Accounts Receivable	567,628
Capital Assets:	
Non-Depreciable	6,000
Depreciable	2,914,414
Total Assets	<u>5,183,436</u>
<i><u>Deferred Outflows of Resources</u></i>	
Pension Funding Deferrals	2,531,083
OPEB Funding Deferrals	614,277
Total Deferred Outflows	<u>3,145,360</u>
<i><u>Liabilities</u></i>	
Accounts Payable	456,005
Long-Term Liabilities	
Net Post Employment Benefit Obligation	5,725,780
Net Pension Liability	3,517,192
Bonds Payable	
Due Within One Year	105,000
Due in More Than One Year	1,680,000
Total Liabilities	<u>11,483,977</u>
<i><u>Deferred Inflows of Resources</u></i>	
Pension Funding Deferrals	98,909
OPEB Funding Deferrals	3,288,476
Total Deferred Inflows	<u>3,387,385</u>
<i><u>Net Position</u></i>	
Net Investment in Capital Assets	1,135,414
Net Position - Unrestricted	(7,677,980)
Total Net Position	<u>\$ (6,542,566)</u>

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

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2024

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
Governmental Activities:					
Public Safety	\$ 10,119,778	\$ 7,516,052	\$ 338,657	\$ -	\$ (2,265,069)
Interest on Long-Term Debt	<u>93,142</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(93,142)</u>
Total Governmental Activities	<u>\$ 10,212,920</u>	<u>\$ 7,516,052</u>	<u>\$ 338,657</u>	<u>\$ -</u>	<u>\$ (2,358,211)</u>

General Revenues:

Property Tax Levied for Public Safety	\$ 1,914,458
State Revenue Sharing	30,749
Intergovernmental Reimbursements	27,035
Other	<u>93,283</u>
Total General Revenues	<u>2,065,525</u>

Changes in Net Position (292,686)

Net Position - Beginning - As Originally Reported (6,307,313)

Prior Period Adjustment 57,433

Net Position - Beginning, As Restated (6,249,880)

NET POSITION - ENDING \$ (6,542,566)

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

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

Balance Sheet, Governmental Funds
June 30, 2024

	<u>General Fund</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 1,695,394
Accounts Receivable	<u>567,628</u>
Total Assets	<u><u>\$ 2,263,022</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>Liabilities</u>	
Accounts Payable	<u>\$ 456,005</u>
Total Liabilities	<u>456,005</u>
 <u>Fund Balance</u>	
Unassigned	<u>1,807,017</u>
Total Liabilities and Fund Balance	<u><u>\$ 2,263,022</u></u>

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

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
JUNE 30, 2024

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

*Amounts reported for governmental activities in the Statement of Net Position are
different because:*

Fund Balance, Governmental Funds:	\$ 1,807,017
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	2,920,414
Long-term obligations are not due and payable in the current period and therefore are not reported in the fund statements:	
Current Portion of Long Term Debt	(105,000)
Long term Portion of Long Term Debt	(1,680,000)
Net OPEB Obligation	(5,725,780)
Net Pension Liability	(3,517,192)
The net effect of deferred outflows of resources and deferred inflows of resources related to pensions do not require the use of current financial resources and therefore are not reported in the funds.	(242,025)
Net Position of Governmental Activities	<u><u>\$ (6,542,566)</u></u>

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

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024

	<u>General Fund</u>
<u>Revenues</u>	
Ad Valorem Taxes	\$ 1,914,458
Intergovernmental Revenue	
State Grants:	
Grants	22,133
State Supplemental Pay	316,524
State Revenue Sharing	30,749
Miscellaneous	27,035
Fees, Charges & Commissions for Services	
Civil & Criminal Fees	94,132
Housing Prisoners	5,486,982
Commission from Commissary	1,533,135
Charges for Services and Programs	401,803
Other	93,283
TOTAL REVENUES	<u>9,920,234</u>
<u>Expenditures</u>	
Public Safety:	
Personnel Services and Related Benefits	5,910,643
Operating Services	1,605,460
Materials and Supplies	2,384,864
Travel and Other Charges	14,224
Debt Service	252,557
Capital Outlay	127,229
TOTAL EXPENDITURES	<u>10,294,977</u>
Excess (Deficiency) of Revenues Over Expenditures	(374,743)
Fund Balance - Beginning of the Year	<u>2,181,760</u>
FUND BALANCE - END OF THE YEAR	<u><u>\$ 1,807,017</u></u>

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

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2024

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
To the Statement of Activities**

*Amounts reported for governmental activities in the Statement of Activities
are different because:*

Net change in fund balances - total governmental funds \$ (374,743)

Governmental funds report capital outlays as expenditures,
however, in the statement of activities, the cost of those
assets is depreciated over their estimated useful lives.

Expenditures for capital assets	127,229	
Less current year depreciation	<u>(223,474)</u>	(96,245)

Payments of long-term debt, including contributions to the OPEB obligation,
are reported as expenditures in governmental funds. However, these amounts
are a reduction of long-term liabilities in the Statement of Net Position and
are not reflected in the Statement of Activities:

Changes in Other Post Employment Benefits	(140,932)
Changes in Net Pension Liability	159,819
Bonds Payable	100,000
Capital Lease Payment	<u>59,415</u>

Changes in net position of governmental activities	<u>\$ (292,686)</u>
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The accompanying notes are an integral part of this financial statement.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

FIDUCIARY FUNDS

These funds account for assets held by the sheriff department in a trust or agency capacity.

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 to the appropriate taxing bodies. It also accounts for collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

FINES FUND

The Fines Fund is a depository for collection of funds for court and ticket fines. Payments of these collections to recipients are made in accordance with applicable laws.

INMATE FUND

The Inmate Trust Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center. Remaining balances to the credit of a prisoner are refunded upon release or transfer to another prison.

CIVIL FUND

The Civil Fund is a depository for collection of funds in civil suits, sheriff's sales, and garnishments. Payments of these collections to recipients are made in accordance with applicable laws.

WORK RELEASE FUND

The Work Release Fund accounts for funds of inmates that are earned by those eligible to participate in work release. Remaining balances to the credit of a prisoner are refunded upon release or transfer to another prison.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

Statement of Fiduciary Assets and Liabilities
June 30 , 2024

	Tax Collector Fund	Civil Fund	Fines Fund	Inmate Fund	Work Release Fund	Total
<u>ASSETS</u>						
Cash and Cash Equivalents	\$ 5,051,718	\$ 1,927	\$ 103,704	\$ 127,797	\$ 50,558	\$ 5,335,704
Due from Others	-	-	141,179	-	-	141,179
Internal Balances	23,527	7,452	-	-	-	30,979
TOTAL ASSETS	<u>5,075,245</u>	<u>9,379</u>	<u>244,883</u>	<u>127,797</u>	<u>50,558</u>	<u>5,507,862</u>
<u>LIABILITIES</u>						
Internal Balances	7,452	-	23,527	-	-	30,979
TOTAL LIABILITIES	<u>\$ 7,452</u>	<u>\$ -</u>	<u>\$ 23,527</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,979</u>
<u>NET POSITION</u>						
Restricted For:						
Individuals, Organizations and Other Governments	5,067,793	9,379	221,356	127,797	50,558	5,476,883
TOTAL NET POSITION	<u>\$ 5,067,793</u>	<u>\$ 9,379</u>	<u>\$ 221,356</u>	<u>\$ 127,797</u>	<u>\$ 50,558</u>	<u>\$ 5,476,883</u>

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

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
FIDUCIARY FUND TYPES - CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 2024

	Tax Collector Fund	Civil Fund	Fines Fund	Inmate Fund	Work Release Fund	Total
<u>ADDITIONS</u>						
Deposits:						
Fines and Costs	\$ -	\$ -	\$ 170,230	\$ -	\$ -	\$ 170,230
Sheriff's Sales	-	198,680	-	-	-	198,680
Garnishments	-	25,315	-	-	-	25,315
Other Deposits	207,725	-	-	-	-	207,725
Taxes, Fees, Etc. paid to Tax Collector	10,008,749	-	-	-	-	10,008,749
Interest Earned	3,938	-	-	-	-	3,938
Inmate Deposits	-	-	-	1,361,905	307,414	1,669,319
TOTAL ADDITIONS	10,220,412	223,995	170,230	1,361,905	307,414	12,283,956
<u>REDUCTIONS</u>						
Deposits Settled To:						
Sheriff's General Fund	1,947,138	21,519	-	-	-	1,968,657
Police Jury	1,810,511	-	-	-	-	1,810,511
School Board	3,280,492	-	-	-	-	3,280,492
Library	436,328	-	-	-	-	436,328
Assessor	496,829	-	-	-	-	496,829
Columbia Heights Sewer District	58,641	-	-	-	-	58,641
Gravity Drainage District	208,735	-	-	-	-	208,735
Kelly Water District	52,473	-	-	-	-	52,473
Tensas Basin Levee District	131,679	-	-	-	-	131,679
37th Judicial District	-	-	-	-	-	-
District Attorney	-	-	-	-	-	-
Clerk of Court	1,155	18,283	-	-	-	19,438
Indigent Defender Board	-	-	-	-	-	-
Attorneys, Appraisers, Etc.	-	-	-	-	-	-
Other Settlements	383,170	186,779	146,861	-	-	716,810
Withdrawals by/for Inmates	-	-	-	1,364,822	395,752	1,760,574
TOTAL REDUCTIONS	8,807,151	226,581	146,861	1,364,822	395,752	10,941,167
Net Increase (Decrease) in Fiduciary Net Position	1,413,261	(2,586)	23,369	(2,917)	(88,338)	1,342,789
Fiduciary Net Position - Beginning	3,654,532	11,965	197,987	130,714	138,896	4,134,094
Fiduciary Net Position - Ending	\$ 5,067,793	\$ 9,379	\$ 221,356	\$ 127,797	\$ 50,558	\$ 5,476,883

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

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

INTRODUCTION

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

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

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, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

GASB established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Caldwell Parish Sheriff is considered a primary government, since it is a special purpose government that has a separately elected official, is legally separate, and is fiscally independent of other state or local governments. As described in GASB standards, fiscally independent means that the Sheriff may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Sheriff also has no component units, as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

For financial reporting purposes, the Sheriff includes all funds and activities that are controlled by the Sheriff as an independently elected official. As such, 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. This report includes all funds which are controlled by or dependent upon the Caldwell Parish Sheriff.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

C. BASIC FINANCIAL STATEMENTS - GOVERNMENT - WIDE STATEMENTS

The Government-Wide Financial Statements include the Statement of Net Position and the Statement of Activities. These statements report financial information for the Sheriff as a whole.

These statements include all the financial activities of the Sheriff, except for fiduciary funds. Fiduciary activities are reported in a separate presentation at the fund financial statement level.

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

D. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into two categories; governmental and fiduciary. Each category, in turn, is divided into separate “fund types”. Governmental funds are used to account for a government’s general activities, where the focus of attention is on the providing of services to the public. Fiduciary funds are used to account for assets held for others. The Sheriff’s current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the Sheriff are described as follows:

Government Fund Types

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Sheriff and is used to account for the operations of the Sheriff’s office and Caldwell Parish Jail. The various fees and charges due to the Sheriff’s office are accounted for in this fund. General operating expenditures are paid from this fund. The general fund is the only fund classified as a major fund.

Fiduciary Funds - The fiduciary funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law.

E. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements

The government-wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

from nonexchange transactions are recognized in accordance with the requirements of GASB.

Fund Financial Statements

The governmental fund financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds and the fiduciary funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Caldwell Parish Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Those revenues susceptible to accrual include ad valorem taxes, state revenue sharing, interest revenue, commissions, and charges for services. Federal, state and local aid and grants are recorded when the Sheriff is entitled to the funds.

Revenues

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

Based on the above criteria, ad valorem taxes; state revenue sharing; intergovernmental revenues; and fees, charges, and commissions for services are treated as susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Sheriff.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that principal and interest on general long-term debt is recognized when due. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

F. BUDGETARY ACCOUNTING

Formal budgetary accounting is employed as a management control. The Caldwell Parish Sheriff prepares and adopts a budget each year for its general fund in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the modified accrual basis of accounting. The budget is legally adopted and amended, as necessary, by the Sheriff. All Budget appropriations lapse at year end. Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments.

G. ENCUMBRANCES

Encumbrance accounting is not used in the Sheriff's operations.

H. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include amounts in demand deposits, interest bearing demand deposits, and time deposits. Under state law, the sheriff must deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

I. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation.

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the Sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Depreciation</u>	<u>Estimated Lives</u>
Vehicles	5 Years
Furniture & Fixtures	5-7 Years
Buildings	15-40 Years

J. RISK MANAGEMENT

The Sheriff's office is exposed to various risks related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Louisiana law provides that the Sheriff may join with other Sheriffs to form an interlocal risk management agency for the development and administration of an interlocal risk management program. The Caldwell Parish Sheriff has joined together with other Sheriffs to form the Louisiana Sheriff's Risk Management Program, a public entity risk pool currently operating as a common risk management and insurance program for Louisiana Sheriffs. The Sheriff pays an annual premium to the pool for its general and professional liability insurance coverage.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

In addition to the above, the Sheriff has obtained commercial insurance for all the aforementioned risks and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

K. COMPENSATORY TIME

Compensatory Time (K-time) is defined as paid leave earned in lieu of overtime wages as authorized by federal law. K-Time shall be earned for any pre-approved work performed in excess of 84 hours in a 14-day work cycle for enforcement employees (herein described as criminal corrections) or any work week for non-enforcement employees (herein defined as dispatchers, civil and tax). All executive and administrative personnel are paid a salary for which no overtime is paid. Days off (days not worked, either regularly scheduled off sick leave, holiday leave, vacation leave or comp time leave) do not count as days or time worked. Comp time will be earned at a rate of 1.5 hours for 1 hour of extra time over regular hours worked. An employee cannot accumulate over 100 hours comp time. Comp time is not compensatory upon separation of employment.

L. BAD DEBTS

Uncollectible accounts receivable are charged directly against earnings when they are determined to be uncollectible. Use of this method does not result in a material difference from the valuation method required by generally accepted accounting principles. Management feels all receivables at year end are collectable and no allowance for bad debts is necessary.

M. ESTIMATES

The preparation of the 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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

N. INVESTMENTS

Under state law, the Sheriff may invest in United States bonds, treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. The Sheriff reports United States Treasury bills and notes as investments.

O. VACATION AND SICK LEAVE

Employees earn two weeks of noncumulative vacation leave and one week of noncumulative sick leave each year. There are no accumulated or vested benefits relating to vacation and sick leave that require accrual or disclosure to conform with generally accepted accounting principles.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

P. EQUITY CLASSIFICATIONS - GOVERNMENT-WIDE STATEMENTS

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The Sheriff reports three categories of net position, as follows:

- **Net Investment in capital assets** - consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.
- **Restricted net position** - net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Sheriff's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- **Unrestricted net position** - consists of all other net position that does not meet the definition of the above two components and is available for general use by the Sheriff.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies unrestricted net position first, unless a determination is made to use restricted net position. The Sheriff's policy concerning which to apply first varies with the intended use and legal requirements. Management typically makes this decision on a transactional basis at the incurrence of the expenditure.

Q. FUND EQUITY OF FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

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

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

S. PENSION PLANS

The Caldwell Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 7. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

T. OTHER POSTEMPLOYMENT BENEFITS

The Sheriff follows GASB statements which requires the accrual of other postemployment benefits for retired employees. The sheriff has recorded a liability for other postemployment benefits (see Note 10). In the government-wide financial statements, the other postemployment benefits liability is recorded as an expense and non-current liability and allocated on a functional basis. In the fund financial statements, other postemployment benefit expenditures are recognized in the amount contributed to the plan or expected to be liquidated with expendable available financial resources. Expendable available financial resources generally refer to other postemployment benefit payments due and payable as of the end of the year.

U. INTERNAL ACTIVITY

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. In preparing the government-wide financial statements, internal activity is eliminated.

V. SUPPLEMENTAL WAGES

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits.

W. ACCOUNTING FOR FIDUCIARY ACTIVITIES

Governmental Accounting Standards require a governmental unit to recognize a liability to beneficiaries of a fiduciary fund when an event occurs that compels the government to disburse the resources, or if the beneficiary does not need to take action to compel the government to disburse the resources. The Sheriff's office recognizes the liability upon the initial receipt of funds from beneficiaries, as there is no need for the beneficiary to perform any action to compel the Sheriff to return the funds.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 2 - LEVIED TAXES

State Law provides initial financing authorization for the levy of an ad valorem tax millage for the law enforcement district. Voters of the district subsequently approved an increase in the ad valorem tax beyond initial authorization. The following is a summary of authorized and levied ad valorem taxes:

Authorized	Levied			
		<u>Expiration</u>	<u>Millage</u>	<u>Millage</u>
Law Enforcement District #1		Indefinite	20.67	20.67
Law Enforcement District #2		12/31/2029	10.40	10.40

Ad valorem taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from ad valorem taxes are recognized as revenue in the year billed.

NOTE 3 - CASH AND CASH EQUIVALENTS

For the purpose of these financial statements, the Sheriff considers cash and cash equivalents to be amounts held in demand deposits, interest bearing demand deposits, and time deposits.

At June 30, 2024, the Sheriff has cash and cash equivalents (book balances) totaling \$7,031,098 as follows:

	<u>Statement of Net Position</u>	<u>Statement of Fiduciary Asset & Liabilities</u>	<u>Total</u>
Petty Cash	\$ -	\$ -	\$ -
Demand Deposits	<u>1,695,394</u>	<u>5,335,704</u>	<u>7,031,098</u>
TOTAL	<u>\$ 1,695,394</u>	<u>\$ 5,335,704</u>	<u>\$ 7,031,098</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. 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, 2024, the Sheriff has \$7,446,068 in deposits (collected bank balances). These deposits are secured from risk by \$982,368 of federal deposit insurance, irrevocable standby letters of credit from the Federal Home Loan Bank of Dallas in the amount of \$8,920,000, and \$1,290,893 was collateralized by securities by pledging banks in the Sheriff's name. State Law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

Interest Rate Risk. The Sheriff's policy does not address interest rate risk, however, the Sheriff's intention is that the foremost objective of each investment is the preservation of principal.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

Custodial Credit Risk. With respect to deposits, custodial credit risk is the risk that, in the event of bank failure, the Sheriff's deposits may not be returned. Under State law, the Sheriff's deposits must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The fair market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the Sheriff or the pledging bank by a holding or custodial bank that is mutually acceptable to both parties.

NOTE 4 - RECEIVABLES

The receivables at June 30, 2024, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Fiduciary Funds</u>
Commissions from Commissary	\$ 64,147	\$ -
Charges for Services and Programs	17,358	-
State Supplemental Pay	50,639	-
Housing Prisoners	435,484	-
Fines Fund – Due from Others	<u>-</u>	<u>141,179</u>
TOTAL	<u>\$ 567,628</u>	<u>\$ 141,179</u>

NOTE 5 - CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2024 follows:

	<u>Balance</u> <u>June 30,</u> <u>2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30,</u> <u>2024</u>
<u>Non-Depreciable Capital Assets</u>				
Land	\$ 6,000	\$ -	\$ -	\$ 6,000
Construction in Progress	<u>102,848</u>	<u>-</u>	<u>102,848</u>	<u>-</u>
Total Non-Depreciable	<u>108,848</u>	<u>-</u>	<u>102,848</u>	<u>6,000</u>
<u>Capital Assets Being Depreciated</u>				
Furniture and Fixtures	257,223	-	-	257,223
Buildings and Improvements	5,210,455	104,204	-	5,314,659
Vehicles	1,571,286	125,873	-	1,697,159
Machinery and Equipment	892,951	-	-	892,951
Less Accumulated Depreciation	<u>(5,024,104)</u>	<u>(223,474)</u>	<u>-</u>	<u>(5,247,578)</u>
Total Subject to Depreciation	<u>2,907,811</u>	<u>6,603</u>	<u>-</u>	<u>2,914,414</u>
Total Net of Depreciation	<u>\$ 3,016,659</u>	<u>\$ 6,603</u>	<u>\$ 102,848</u>	<u>\$ 2,920,414</u>

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 6 - PAYABLES

Accounts payable at year end are summarized as follows

	General Fund
Payable to Vendors	\$ 306,417
Accrued Liabilities	10,147
Accrued Salaries	<u>139,441</u>
Total Payables	<u>\$ 456,005</u>

NOTE 7 - PENSION PLAN

Sheriffs' Pension and Relief Fund (System)

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

Eligible employees are entitled to benefits upon retirement amounting to 3⅓% of average final compensation for each year of creditable service. Eligibility is based on hire dates and lengths of service. Retirement benefit cannot exceed 100% of their final-average salary. The System also provides death and disability benefits. Benefits are established or amended by state statute.

Funding Policy - Plan members are required by state statute to contribute 10.25% of their annual covered salary and the Caldwell Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.50% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Caldwell Parish Sheriff are established and may be amended by state statute. The Caldwell Parish Sheriff's contributions to the System for the previous three years were equal to the required contributions for each year.

Financial Summary – The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand-alone financial report. The financial report includes information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at la.state.la.us. The plan's fiduciary net position and net pension liability was determined at June 30, 2023 (measurement date and actuarial valuation date) and details are provided as follows:

Total Pension Liability	\$ 5,470,935,030
Plan Fiduciary Net Position	<u>4,592,157,753</u>
Net Pension Liability (Asset)	878,777,277
Sheriff's Office's Proportionate Share (Percentage)	<u>0.400237%</u>
Sheriff's Office's Proportionate Share (Amount)	<u>\$ 3,517,192</u>

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 7 - PENSION PLAN - continued

The Sheriff's Office's share of the net pension liability was determined based on its proportionate share of employer contributions. The net pension liability presented above was not affected by any special funding situations. Changes in the Sheriff's Office's proportionate share of Plan's net pension liability during the measurement period ending June 30, 2023 are provided as follows:

Beginning Net Pension Liability	\$ 3,166,892
Employer Contributions	(562,534)
Pension Expense	1,205,779
Change in Deferred Outflows of Resources	(403,192)
Change in Deferred Inflows of Resources	110,247
	<hr/>
Ending Net Pension Liability (Asset)	<u>\$ 3,517,192</u>

There were no changes between June 30, 2024 and the Plan's measurement date that are expected to have a significant effect on the Sheriff's Office's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ 652,706	\$ 64,372	\$ 588,334
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	702,605	----	702,605
Changes of Assumptions	270,343	----	270,343
Changes in Proportion	105,308	34,537	70,771
Employer Contributions Made After the Measurement Date	<u>800,121</u>	<u>-----</u>	<u>800,121</u>
Total Deferrals	2,531,083	98,909	2,432,174
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(800,121)</u>	<u>----</u>	<u>(800,121)</u>
Deferrals Subject to Amortization	<u>\$ 1,730,962</u>	<u>\$ 98,909</u>	<u>\$ 1,632,053</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

Year ended June 30:	
2024	\$ 498,969
2025	265,307
2026	818,005
2027	<u>49,772</u>
Total	<u>\$ 1,632,053</u>

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 7 - PENSION PLAN - continued

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	June 30, 2023
Actuarial Cost Method	Individual Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return (Discount Rate)	6.85%, net of pension plan investment expense, including inflation
Projected Salary Increases	5.00% (2.50% inflation, 2.50% merit)
Mortality Rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
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.

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation are presented as follows:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Rate of Return</u>	
		<u>Real Return Arithmetic Basis</u>	<u>Expected Real Rate of Return</u>
Equity securities	62%	6.69%	4.15%
Fixed Income	25%	4.92%	1.23%
Alternative investments	<u>13%</u>	5.77%	<u>0.75%</u>
Totals	100%		6.13%
Inflation			<u>2.49%</u>
Expected arithmetic nominal return			<u>8.62%</u>

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 7 - PENSION PLAN - continued

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

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

The 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 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 has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	<u>Changes in Discount Rate</u>		
	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
	<u>5.85%</u>	<u>Rate 6.85%</u>	<u>7.85%</u>
Net Pension Liability	<u>\$6,232,522</u>	<u>\$3,517,192</u>	<u>\$1,252,653</u>

NOTE 8 – DEFERRED COMPENSATION PLAN

The Sheriff offers its employees participation in the Louisiana Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission, and established in accordance with the Internal Revenue Code Section 457. Employees are eligible to participate in the Plan. The Plan allows employees to defer a portion of their salary until future years. The Sheriff makes matching contributions of employee's elective deferral. Contributions made by the Sheriff for the year ended June 30, 2024 were \$82,845.

NOTE 9 - ON - BEHALF PAYMENTS

The Sheriff's office is located in the parish courthouse annex. Expenditures for operation and maintenance of the courthouse annex, as required by Louisiana Law, are paid by the Caldwell Parish Police Jury.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

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

Benefits Provided – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment of 30 years of service at any age, or age 55 and 12 years of service if earlier; or, for employees hired after January 1st, 2012, the earliest of age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65, then to 50% at age 70, though not below amount \$10,000.

Employees covered by benefit terms – As of the measurement date June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	15
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	91
	<hr/> 106

Total OPEB Liability

The Sheriff’s total OPEB liability is \$5,725,780 as of the measurement date June 30, 2024, the end of the fiscal year.

Actuarial Assumptions and other inputs – The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation
Prior Discount rate	3.65%
Discount rate	3.93%
Healthcare cost trend rates	Getzen Model, initial trend of 5.5%
Mortality	Pub-2010/2021

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2024, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS-continued

Changes in the Total OPEB Liability

Balance at June 30, 2023	\$ 6,226,621
Changes for the year:	
Service cost	263,518
Interest	232,081
Differences between expected and actual experience	(583,834)
Changes in assumptions	(327,006)
Benefit payments and net transfers	(85,600)
Net changes	(500,841)
Balance at June 30, 2024	\$ 5,725,780

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93%) or 1-percentage-point higher (4.93%) than the current discount rate:

	1.0% Decrease (2.93%)	Current Discount Rate (3.93%)	1.0% Increase (4.93%)
Total OPEB liability	\$ 6,743,759	\$ 5,725,780	\$ 4,923,075

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$5,025,002	\$5,725,780	\$6,603,766

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

For the year ended June 30, 2024, the Sheriff recognized OPEB expense of \$226,531. At June 30, 2024, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 207,471	\$ (1,096,359)
Changes in assumptions	406,806	(2,192,117)
Total	\$ 614,277	\$ (3,288,476)

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS-continued

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

<u>Years ending June 30:</u>	
2025	(372,506)
2026	(372,506)
2027	(354,696)
2028	(333,941)
2029	(369,555)
Thereafter	(870,995)

NOTE 11 - TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid is segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds are held pending outcome of the suit. If the taxpayer prevails, the tax collector refunds the amount due, with interest at the rate of 2 percent per annum from the date the funds were received by the tax collector. The following is a summary of changes in the taxes paid under protest as recorded in the Tax Collector Agency Fund:

Balance, June 30, 2023	\$ 3,603,437
Additions:	
Taxes	1,415,521
Interest	4,320
Settlements to Taxing Bodies and Others	<u>-</u>
Balance, June 30, 2024	<u>\$ 5,023,278</u>

NOTE 12 - CONTINGENCIES

Existing conditions that may have financial consequences are referred to as contingencies. Contingencies existing at June 30, 2024 are described as follows:

Litigation:

Like most governmental units with extensive and diverse operations, the Sheriff's Office is occasionally named as a defendant in litigation. The Sheriff's Office has insurance to protect against the possibility of unfavorable judgments and at year end management does not expect any financial exposure related to litigation.

Grant Compliance:

The Sheriff's Office receives state and federal assistance through various grant programs. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 13– EX-OFFICIO TAX COLLECTOR

Disclosures related to the Sheriff’s function as ex officio tax collector required by Louisiana Law are presented as follows:

- The amount of cash on hand in the tax collector account at June 30, 2024 was \$5,051,718.
- Taxes collected and taxes assessed that remain uncollected are provided below:

Taxing Authority	Taxes Collected	Taxes Paid Under Protest	Taxes Assessed and Uncollected
Law Enforcement District	\$ 1,284,240	\$ 214,085	\$ 4,198
Law Enforcement District	646,158	107,716	2,112
Assessment District	458,525	76,437	1,499
Drainage Dist No. 1 Gravity	219,398	49,185	76
Library	442,993	73,848	1,448
Total Police Jury	1,832,859	305,540	5,992
Total School Board	3,357,543	559,709	10,976
Sewerage Dist No. 1	59,273	-	464
Water District Kelly	54,238	-	261
Levee Dist Tensas Basin	134,104	29,001	214
	<u>\$ 8,489,331</u>	<u>\$ 1,415,521</u>	<u>\$ 27,240</u>

NOTE 14 – LONG-TERM DEBT

Long-term debt activity for the year ending June 30, 2024 is summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion	Long-Term Portion
<u>Long Term Debt</u>						
Revenue and Refunding Bonds	\$ 1,885,000	\$ ----	\$ 100,000	\$ 1,785,000	\$ 105,000	\$ 1,680,000
Capital Lease	59,415	----	59,415	----	----	----
Total	<u>\$ 1,944,415</u>	<u>\$ ----</u>	<u>\$ 159,415</u>	<u>\$ 1,785,000</u>	<u>\$ 105,000</u>	<u>\$ 1,680,000</u>

In November 2016, the Sheriff issued \$2,440,000 in revenue refunding bonds, the proceeds of which were used to purchase a correctional facility adjacent to the Sheriff’s current facility for \$2,000,000 and the remainder to refund the existing revenue bonds. Security for the bonds is a mortgage on the correctional complex. The following is a summary of bonds payable for the year ended June 30, 2024:

\$2,440,000 Revenue and Refunding Bonds, series 2016. The bonds carry an annual interest rate ranging from 3.0% to 5% maturing December 2036.

\$ 1,785,000

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

Future maturities of long-term debt as of June 30, 2024, are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2025	105,000	81,856	186,856
2026	110,000	78,363	188,363
2027	110,000	74,788	184,788
2028	115,000	70,125	185,125
2029	120,000	64,250	184,250
2030-2034	710,000	220,750	930,750
2035-2037	<u>515,000</u>	<u>39,375</u>	<u>554,375</u>
Total	<u>\$ 1,785,000</u>	<u>\$ 629,507</u>	<u>\$ 2,414,507</u>

NOTE 15 – INTERFUND BALANCES

Interfund balances as of June 30, 2024, were as follows:

	Due from	Due to
Tax Collector Fund	23,527	7,452
Civil Fund	7,452	-
Fines Fund	<u>-</u>	<u>23,527</u>
Total	<u>30,979</u>	<u>30,979</u>

NOTE 16 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 20, 2025, the date on which the financial statements were available to be issued. Management determined there were no matters that required disclosure.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget to Actual
General Fund
For the Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget</u>
				<u>Over(Under)</u>
<u>Operating Revenue</u>				
Ad Valorem Taxes	1,750,000	1,900,000	\$ 1,914,458	\$ 14,458
Intergovernmental Revenue				
State Grants	25,000	25,000	22,133	(2,867)
State Supplemental Pay	300,000	300,000	316,524	16,524
State Revenue Sharing	46,000	46,000	30,749	(15,251)
Miscellaneous	30,000	30,000	27,035	(2,965)
Fees, Charges & Commissions for Services				
Civil & Criminal Fees	67,000	67,000	94,132	27,132
Housing Prisoners	5,085,000	5,451,000	5,486,982	35,982
Commissions from Commissary and Telephone	1,200,000	1,100,000	1,533,135	433,135
Charges for Services and Programs	315,000	360,000	401,803	41,803
Other	2,450	2,450	93,283	90,833
Total Operating Revenues	<u>8,820,450</u>	<u>\$9,281,450</u>	<u>\$9,920,234</u>	<u>\$ 638,784</u>
 <u>Operating Expenditures</u>				
General Government				
Personnel Services	5,830,000	6,304,000	5,910,643	393,357
Operating Services	1,135,200	920,200	1,605,460	(685,260)
Materials and Supplies	1,803,000	2,491,000	2,384,864	106,136
Travel and Other Charges	10,700	19,300	14,224	5,076
Debt Service	125,000	125,000	252,557	(127,557)
Capital Outlay	-	75,453	127,229	(51,776)
Total Expenditures	<u>8,903,900</u>	<u>9,934,953</u>	<u>10,294,977</u>	<u>(360,024)</u>
 <u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures</u>	<u>(83,450)</u>	<u>(653,503)</u>	<u>(374,743)</u>	<u>(278,760)</u>
 <u>Fund Balance - Beginning of the Year (Restated)</u>	<u>1,696,679</u>	<u>2,181,760</u>	<u>2,181,760</u>	<u>-</u>
 <u>FUND BALANCE - END OF THE YEAR</u>	<u>\$ 1,613,229</u>	<u>\$ 1,528,257</u>	<u>\$ 1,807,017</u>	<u>\$ (278,760)</u>

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

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO THE BUDGETARY COMPARISON SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2024

A. BUDGETS

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

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
SCHEDULE OF CALDWELL PARISH SHERIFF'S CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2024

Retirement System / Measurement Date	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency	Agency's covered payroll	Contributions as a percentage of covered payroll
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2014	\$ 155,673	\$ 155,673	\$ -	\$1,120,756	13.89%
June 30, 2015	\$ 156,570	\$ 156,570	\$ -	\$1,098,739	14.25%
June 30, 2016	\$ 140,719	\$ 140,719	\$ -	\$1,023,412	13.75%
June 30, 2017	\$ 142,396	\$ 142,396	\$ -	\$1,074,690	13.25%
June 30, 2018	\$ 160,282	\$ 160,282	\$ -	\$1,257,116	12.75%
June 30, 2019	\$ 169,566	\$ 169,566	\$ -	\$1,384,216	12.25%
June 30, 2020	\$ 184,156	\$ 184,156	\$ -	\$1,503,313	12.25%
June 30, 2021	\$ 189,857	\$ 189,857	\$ -	\$1,549,853	12.25%
June 30, 2022	\$ 353,959	\$ 353,959	\$ -	\$2,885,649	12.27%
June 30, 2023	\$ 368,009	\$ 369,866	\$ (1,857)	\$3,200,077	11.50%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
SCHEDULE OF SHERIFF PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2024

Retirement System / Measurement Date	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Plan fiduciary net position as a percentage of the total pension liability
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2014	0.3248%	\$ 1,286,000	\$ 1,120,756	115%	87.34%
June 30, 2015	0.3122%	\$ 1,391,824	\$ 1,098,739	127%	86.61%
June 30, 2016	0.3093%	\$ 1,962,765	\$ 1,023,412	192%	82.10%
June 30, 2017	0.3106%	\$ 1,345,109	\$ 1,074,690	125%	88.49%
June 30, 2018	0.3359%	\$ 1,288,093	\$ 1,257,116	102%	90.41%
June 30, 2019	0.3783%	\$ 1,789,431	\$ 1,384,216	129%	88.91%
June 30, 2020	0.3980%	\$ 2,754,480	\$ 1,503,313	183%	84.73%
June 30, 2021	0.3782%	\$ (187,414)	\$ 1,549,853	-12%	11.04%
June 30, 2022	0.3986%	\$ 3,166,892	\$ 2,885,649	110%	83.90%
June 30, 2023	0.4002%	\$ 3,517,192	\$ 3,200,077	110%	83.94%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2024

	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability							
Service cost	\$ 403,631	\$ 415,740	\$ 385,352	\$ 396,913	\$ 399,607	\$ 276,229	\$ 263,518
Interest	207,886	196,721	231,274	190,361	153,084	204,024	232,081
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	(961)	(180,893)	(1,168,593)	(398,552)	(140,185)	311,207	(583,834)
Changes of assumptions	-	802,348	1,043,922	253,266	(2,472,798)	(97,521)	(327,006)
Benefit payments	(80,905)	(91,877)	(109,407)	(102,429)	(87,769)	(92,596)	(85,600)
Net change in total OPEB liability	529,652	1,142,039	382,548	339,559	(2,148,061)	601,343	(500,841)
Total OPEB Liability - Beginning	5,379,540	5,909,192	7,051,231	7,433,778	7,773,339	5,625,278	6,226,621
Total OPEB Liability - Ending	\$ 5,909,192	\$ 7,051,231	\$ 7,433,779	\$ 7,773,337	\$ 5,625,278	\$ 6,226,621	\$ 5,725,780
Covered-employee payroll	\$ 3,132,428	\$ 3,226,401	\$ 2,766,834	\$ 2,849,839	\$ 2,749,397	\$ 2,831,897	\$ 3,443,914
Net OPEB liability as a percentage of covered-employee payroll	188.65%	218.55%	268.67%	272.76%	204.60%	219.88%	166.26%
Notes to Schedule:							
<i>Benefit Changes:</i>	None	None	None	None	None	None	None
<i>Changes of Assumptions:</i>							
Discount Rate:	3.87%	3.50%	2.21%	2.16%	3.54%	3.65%	3.93%
Mortality:	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014	RP-2014	Pub 2010/2021
Trend:	5.5%	5.5%	4.5% to 5.5%	4.5% to 5.5%	4.5% to 5.5%	4.5% to 5.5%	5.5%

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust that meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
JUNE 30, 2024

Agency Head: Clay Bennett, Sheriff	
<u>Purpose</u>	<u>Amount</u>
Salary	\$ 196,454
Benefits - Insurance	21,898
Benefits - Retirement	24,704
Benefits - Other	-
	<hr/>
Total	<u><u>\$ 243,056</u></u>

Caldwell Parish Sheriff

Justice System Funding Schedule - Collecting Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the year ended June 30, 2024

	First Six Month Period Ended December 31, 2023	Second Six Month Period Ended June 30, 2024
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 106,390	\$ 85,880
Add: Collections		
Civil Fees	24,230	19,593
Asset Forfeiture/Sale (Sheriff's Sale)	189,573	9,077
Criminal Court Costs/Fees	74,648	91,827
Other	-	1,947
Subtotal Collections	288,451	122,444
Less: Disbursements to Governments & Nonprofits		
Caldwell Parish Police Jury - Criminal Court Costs/Fees	27,905	24,812
Caldwell Parish District Attorney, Criminal Court Costs/Fees	10,955	10,434
Caldwell Parish Clerk of Court, Criminal Court Costs/Fees	4,492	3,265
Caldwell Parish Clerk of Court, Civil Filing Fees	12,430	5,853
North Louisiana Crime Lab, Criminal Court Costs/Fees	6,212	5,420
37th JDC Indigent Defender Board, Criminal Court Costs/Fees	8,118	8,391
Louisiana Commission on Law Enforcement	647	629
Crime Stoppers	174	166
37th JDC Judicial Expense Fund	1,305	1,485
Caldwell Parish Misdemeanor Probation	600	450
DARE Program	100	200
Louisiana State Treasurer CMIS	261	249
Louisiana Supreme Court	44	42
Louisiana Spinal and Head Injury Trust Fund	315	275
Less: Amounts Retained by the Sheriff's Office		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	15,868	6,517
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	40,523	11,699
Less: Disbursements to Individuals /3rd Party Collection		
Other Disbursements to Individuals (Settlements to Litigants)	179,012	21,739
Payments to 3rd Party Collection/Processing Agencies	-	1,067
Subtotal Disbursements / Retainage	308,961	102,693
Ending Balance of Amounts Collected but not Disbursed	\$ 85,880	\$ 105,631

Caldwell Parish Sheriff

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

For the year ended June 30, 2024

	First Six Month Period Ended December 31, 2023	Second Six Month Period Ended June 30, 2024
Cash Basis Presentation		
Receipts From:		
<i>Caldwell Parish Sheriff, Service and Collection Fees</i>	\$ 40,523	\$ 11,699
<i>Caldwell Parish Sheriff, Civil Fees</i>	15,868	6,517
Subtotal Receipts	56,391	18,216
Ending Balance of Amounts Assessed but Not Received	\$ -	\$ -



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 Clay Bennett
Caldwell Parish Sheriff

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 Caldwell Parish Sheriff, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Caldwell Parish Sheriff's basic financial statements, and have issued our report thereon dated March 20, 2025.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Caldwell Parish Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances



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of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2024-001 and 2024-002.

CALDWELL PARISH SHERIFF'S RESPONSE TO FINDING

Government Auditing Standards requires the auditor to perform limited procedures on the response to the findings identified in our audit and described in the accompanying schedule of findings. The 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rozier, McKay & Willis
Certified Public Accountants
March 20, 2025

CALDWELL PARISH SHERIFF

SCHEDULE OF FINDINGS

For the Year Ended June 30, 2024

Part I **Summary of Auditor's Results**

Financial Statements

- The Independent Auditor's Report on the financial statements for the Caldwell Parish Sheriff as of June 30, 2024 and for the year then ended expressed an unmodified opinion.
- No deficiencies in internal control over financial reporting were reported in connection with the audit.
- Two instances of noncompliance material to the financial statements were detected.

Part II **Findings Relating to the Financial Statements Which are Required to be** **Reported in Accordance with Generally Accepted Governmental Auditing Standards:**

2024-001	Uncollateralized Cash
Condition	Deposits at two local banks were in excess of the FDIC coverage and the value of other security arrangements.
Criteria	Louisiana Revised Statutes require public entities to have pledges securities or acceptable Letters of Credit to cover any cash balance in excess of the Federal Deposit Insurance limit of \$250,000.
Cause	The failure to pledge the appropriate amounts was an oversight by the banks involved and management.
Effect	Public funds held by the Sheriff's Office were not adequately protected in the event of a bank failure.
Recommendation	We recommend management review all bank statements carefully each month to ensure that funds are not uncollateralized.

2024-002	Late Filing of Audit
Condition	The audit report was completed after the statutory deadline of December 31, 2024.
Criteria	Louisiana Audit Law requires entities to submit their audit report no later than six months after the end of their fiscal year.
Cause	Management and the third-party bookkeeper implemented new controls and processes from suggestions of the prior year audit report, which was submitted in April 2024. Implementing these changes delayed the commencement of the current year audit.
Effect	It was necessary to request a 90 day extension, which was granted by the Louisiana Legislative Auditor.
Recommendation	We recommend management continue its efforts to accelerate completion of the financial reporting process, which will enable auditors to complete audits in a timely fashion in subsequent periods.

Part III **Findings and Questioned Costs for Federal Awards Which** **Shall Include Audit Findings as Defined by the Uniform Guidance:**

- None

CALDWELL PARISH SHERIFF

MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Year Ended June 30, 2024

SECTION I Internal Control And Compliance Material To The Financial Statements.	
<u>2024-001: Uncollateralized Cash</u> Deposits at two local banks were in excess of the FDIC coverage and Letters of Credit. Public funds held by the Sheriff's Office were not adequately protected in the event of a bank failure.	<u>2024-001: Response</u> In the future, we will review all bank statements carefully each month to ensure that funds are not uncollateralized.
<u>2024-002: Late Filing of Audit</u> The audit was not completed within the time frame allowed by State Law.	<u>2024-002: Response</u> We believe this issue will not repeat itself in the future, and that we will have our financial information to our audit firm in sufficient time to enable the audit to be submitted timely.
SECTION II Internal Control and Compliance Material to Federal Awards	
No findings were reported in the schedule of findings.	Response – N/A
SECTION III Management Letter	
No management letter was issued with this report.	Response – N/A

CALDWELL PARISH SHERIFF

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

For the Year Ended June 30, 2024

SECTION I Internal Control And Compliance Material To The Financial Statements.	
<u>2023-001: Failure in Internal Control</u> The control system is not properly designed. The System as documented in the written policies and procedures is not properly communicated to employees and thus not followed by employees. Duties were not properly segregated during the fiscal year though changes have been implemented during the last couple of fiscal years.	<u>Resolved</u>
<u>2023-002: Bank Balances Undersecured</u> As of June 30, 2023, bank balances of \$3,259,309, at one bank, exceeded the sum of FDIC and pledged securities by \$272,947.	<u>Unresolved – See Finding 2024-001</u>
SECTION II Internal Control and Compliance Material to Federal Awards	
No findings were reported in the schedule of findings.	Response – N/A
SECTION III Management Letter	
No management letter was issued with this report.	Response – N/A

APPENDIX A

Information Required By Louisiana Revised Statute 24:513B(1)

STATE OF LOUISIANA, PARISH OF CALDWELL

AFFIDAVIT

Clay Bennett, Sheriff of Caldwell Parish

BEFORE ME, the undersigned authority, personally came and appeared, Clay Bennett, the Sheriff of Caldwell Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct, to the best of his knowledge, information and belief:

\$5,051,718 is the amount of cash on hand in the tax collector account on June 30, 2024.

He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year 2023, by taxing authority are true and correct, to the best of his knowledge, information and belief.

All itemized statements of all taxes assessed and uncollected, which indicate the reason for the failure to collect, by taxing authority are true and correct to the best of his knowledge information and belief.

Clay Bennett

Signature

Sheriff of Caldwell Parish

Sworn to and subscribed before me, Notary this 27th day of March, 2025, in my office in Columbia, Louisiana.

Becky Crain

(Signature)

Becky Crain

Print # 53148

Caldwell Parish, LA (Commission)

APPENDIX B

Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Caldwell Parish Sheriff and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Caldwell Parish Sheriff (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2023 through June 30, 2024. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity 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 described above. 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.

We were engaged 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 entity 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.

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Certified Public Accountants
Alexandria, Louisiana
March 20, 2025



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Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories. <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Travel and expense reimbursements• Ethics• Debt Service• Disaster Recovery / Business Continuity• Sexual Harassment	Policies were provided for the following categories: <ul style="list-style-type: none">• Travel and expense reimbursements Policies related to the following functions were limited and did not specifically address all suggested components: <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Ethics• Debt Service• Disaster Recovery / Business Continuity• Sexual Harassment	<i>Despite the absence of written details, the Sheriff's Office has established policies and procedures that are clearly understood by personnel responsible for execution. In addition, policies and procedures will be evaluated to determine if it is necessary to document additional details in writing.</i>

Schedule of Procedures, Results and Managements' Response (Continued)

-B3-

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.	N/A – The Sheriff is solely responsible for governing the agency. Accordingly, no meetings are necessary.	<i>N/A – No findings or criticisms were reported.</i>
d) 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.	N/A – The Sheriff is solely responsible for governing the agency. Accordingly, no meetings are necessary.	<i>N/A – No findings or criticisms were reported.</i>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>Evidence of preparation within a two month period was present.</p> <p>Bank reconciliations are prepared monthly by a third-party bookkeeper.</p> <p>There was no evidence of research for reconciling items that have been outstanding for more than 12 months.</p>	<p><i>N/A – No findings or criticisms were reported.</i></p> <p><i>N/A – No findings or criticisms were reported.</i></p> <p><i>The third-party bookkeeper is aware of the outstanding items and will research any items necessary.</i></p>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
4 Obtain a listing of <u>deposit sites</u> 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).	A list of sites and the necessary representations were obtained.	<i>N/A – No findings or criticisms were reported.</i>
5 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: a) Employees that are responsible for cash collections do not share cash drawers/registers. b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	The only cash drawer in the administrative office is for petty cash and an insignificant amount of cash collected for senior citizen hunting/fishing licenses. Deposits are prepared by an employee that does not engage in collections.	<i>N/A – No findings or criticisms were reported.</i> <i>N/A – No findings or criticisms were reported.</i>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	Collections are posted by personnel that are not engaged in collections.	<i>N/A – No findings or criticisms were reported.</i>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	Reconciliations are completed by a third-party bookkeeper that is not responsible for collecting cash.	<i>N/A – No findings or criticisms were reported.</i>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	The applicable employees are bonded.	<i>N/A – No findings or criticisms were reported.</i>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:		
a. Observe that receipts are sequentially pre-numbered.	For each transaction selected, receipts are appropriately numbered when applicable.	<i>N/A – No findings or criticisms were reported.</i>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.	For each transaction selected, receipts and other documentation agree with deposit slips.	<i>N/A – No findings or criticisms were reported.</i>
c. Trace the deposit slip total to the actual deposit per the bank statement.	For each transaction selected, deposit slips agree with bank statements.	<i>N/A – No findings or criticisms were reported.</i>
d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).	For each transaction selected, deposits were made within one business day.	<i>N/A – No findings or criticisms were reported.</i>
e. Trace the actual deposit per the bank statement to the general ledger.	For each transaction selected, deposit documentation agreed with the general ledger.	<i>N/A – No findings or criticisms were reported.</i>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
8 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).	A list and the necessary representations were provided.	<i>N/A – No findings or criticisms were reported.</i>
9 For each location selected under #8 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: a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase. b) At least two employees are involved in processing and approving payments to vendors. c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	Multiple employees are involved in purchasing. Multiple employees are involved in processing and approving payments to vendors. The employee responsible for processing payments can add and modify vendors. However, the third-party bookkeeper reviews vendor files and maintains a current list of vendors. Also, all checks are signed by two parties that do not process payments.	<i>N/A – No findings or criticisms were reported.</i> <i>N/A – No findings or criticisms were reported.</i> <i>N/A – No findings or criticisms were reported.</i>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 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:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p> <p>11 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</p>	<p>The employee that mails checks is also responsible for processing payments. This limitation is mitigated by requiring each check to be signed by two parties that do not process payments.</p> <p>Disbursements were supported by original invoices.</p> <p>Evidence of segregation was apparent.</p> <p>Invoices were available for each electronic disbursement tested; however, approval by an authorized signer was not documented.</p>	<p><i>N/A – No findings or criticisms were reported.</i></p> <p><i>N/A – No findings or criticisms were reported.</i></p> <p><i>N/A – No findings or criticisms were reported.</i></p> <p><i>In the future we will document that these payments were approved.</i></p>

Caldwell Parish Sheriff**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
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.		

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.	A list and representations were provided.	<i>N/A – No findings or criticisms were reported.</i>
13 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: a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.	Evidence of review was present.	<i>N/A – No findings or criticisms were reported.</i>
b. Observe that finance charges and late fees were not assessed on the selected statements.	Late fees were assessed on one statement selected.	<i>Management will ensure credit card bills are paid on time to avoid late fees.</i>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Using the monthly statements or combined statements selected under #12 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 (i.e. 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).	An original itemized receipt was not available for two of the transactions selected.	<i>We will ensure all documentation is maintained in the future.</i>

Schedule of Procedures, Results and Managements' Response (Continued)

-B14-

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	The approval process was documented.	<i>N/A – No findings or criticisms were reported.</i>

Schedule of Procedures, Results and Managements' Response (Continued)

-B16-

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	The list and representations were obtained.	<i>N/A – No findings or criticisms were reported.</i>
18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and: a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). b. Observe that supervisors approved the attendance and leave of the selected employees/officials. c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	Necessary documentation was available. Evidence of approval was provided. Where applicable, leave taken was properly reflected in the payroll records.	<i>N/A – No findings or criticisms were reported.</i> <i>N/A – No findings or criticisms were reported.</i> <i>N/A – No findings or criticisms were reported.</i>
19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination	No employees received termination payments during the current fiscal period.	<i>N/A – No findings or criticisms were reported.</i>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.		
20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	The necessary representations were provided.	<i>N/A – No findings or criticisms were reported.</i>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and: a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period. b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	2 of the 5 selected employees did not complete the ethics training during the fiscal period. Signature verification was not available for the selected employees.	<i>We will review files to ensure that all employees complete the ethics training during the fiscal year.</i> <i>We will review files to ensure that signature verification is provided by every member of our staff.</i>
22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.	An ethics designee has been appointed.	<i>N/A – No findings or criticisms were reported.</i>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	N/A – Based on the representation provided no debt was issued during the period.	<i>N/A – No findings or criticisms were reported.</i>
24 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.	The Sheriff is in compliance with debt covenants.	<i>N/A – No findings or criticisms were reported.</i>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
25 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.	Management has represented that no misappropriations occurred.	<i>N/A – No findings or criticisms were reported.</i>
26 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	The notice was posted as required.	<i>N/A – No findings or criticisms were reported.</i>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
27 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."		
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.	We performed the procedure and discussed the results with management.	N/A – No findings or criticisms were reported.
b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.	We performed the procedure and discussed the results with management.	N/A – No findings or criticisms were reported.
c. 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.	N/A – No findings or criticisms were reported.

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
28 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.	See above comment	<i>N/A – No findings or criticisms were reported.</i>
29 Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267 ¹ . The requirements are as follows: 1. Hired before June 9, 2020 - completed the training; and 2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.	The entity does not have a policy requiring mandatory cybersecurity training.	<i>We will review cybersecurity training requirements and complete implementation as necessary.</i>

Caldwell Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
30 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	Documentation of sexual harassment training was not provided for 2 of the employees selected. However, one of those employees was at the police academy during that time so sexual harassment training was not required.	<i>We will review files to ensure that all employees complete the sexual harassment training during the fiscal year.</i>
31 Observe 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).	The policy does not appear on the website.	<i>We will consider posting the sexual harassment policy and complaint procedure on our website.</i>
32 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 it includes the applicable requirements of R.S. 42:344: a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	Per management's representation, the number of employees that completed training requirements is retained; however a report of complaints received is not completed due to no complaints being received.	<i>N/A – No findings or criticisms were reported.</i>