

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

**AS OF JUNE 30, 2024
AND FOR THE YEAR THEN ENDED**

**WITH
INDEPENDENT AUDITOR'S REPORT**



SILAS SIMMONS LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA**

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VIDALIA, LOUISIANA**

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INDEPENDENT AUDITOR'S REPORT

Honorable David K. Hedrick, Jr.
Concordia Parish Sheriff
Vidalia, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Concordia Parish Sheriff ("Sheriff") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the 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 Sheriff and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 December 30, 2024, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Concordia Parish Sheriff's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Silas Simmons, LLP". The signature is written in a cursive, flowing style.

Natchez, Mississippi
December 30, 2024

SECTION I
REQUIRED SUPPLEMENTARY INFORMATION

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

INTRODUCTION

The discussion and analysis of the Concordia Parish Sheriff (Sheriff) provides an overall narrative review of the Sheriff's financial activities for the year ended June 30, 2024. The intent of this discussion and analysis is to look at the Sheriff's financial performance as a whole; readers should also review the notes to the basic financial statements and the financial statements to enhance their understanding of the Sheriff's financial performance. The Sheriff's office is located on Carter Street in Vidalia, Louisiana, with outlying facilities located in all parts of Concordia Parish.

FINANCIAL HIGHLIGHTS

Based upon the operations of the years ended June 30, 2024 and 2023, the Sheriff's net position increased by \$497,839 and \$1,771,149, respectively. This resulted in an ending net position (deficit) of (\$4,142,918) in 2024 and (\$4,640,757) in 2023.

1. The ending cash balance for the Sheriff was \$5,859,243 at June 30, 2024, and \$5,419,239 at June 30, 2023.
2. The Sheriff had \$16,065,005 in revenues for the year ended June 30, 2024, and \$16,192,158 for the year ended June 30, 2023, which primarily consisted of property taxes, grants, prisoner upkeep, and interest income. There were \$15,567,166 in expenditures, including depreciation of \$532,000, for the year ended June 30, 2024, and \$14,421,009 in expenditures, including depreciation of \$521,877, for the year ended June 30, 2023.

OVERVIEW OF FINANCIAL STATEMENTS

The Sheriff's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Sheriff's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Sheriff's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff's office is improving or deteriorating.

The Statement of Activities presents information showing how the Sheriff's net position changed during the most recent fiscal year.

The government-wide financial statements outline functions of the Sheriff that are principally supported by property taxes and intergovernmental revenues (governmental activities). Fixed assets and related debt are also supported by taxes and intergovernmental revenues.

The government-wide financial statements are on pages 9 and 10 of this report.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

The basic governmental fund financial statements can be found on pages 11 through 17 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the fund financial statements. The notes to the financial statements can be found on pages 18 through 32 of this report.

FUND FINANCIAL ANALYSIS

Net position may serve as a useful indicator of a government's financial position. In the case of the Sheriff's, liabilities exceeded assets by \$4,142,918 as of June 30, 2024.

Net Position as of June 30, 2024 and 2023

The following is a condensed statement of the Concordia Parish Sheriff's net position as of June 30, 2024 and 2023:

	2024	2023
Current assets	\$ 7,876,595	\$ 8,085,982
Noncurrent assets - capital assets	2,906,011	3,328,060
Total assets	<u>\$ 10,782,606</u>	<u>\$ 11,414,042</u>
Deferred outflows of resources	<u>\$ 6,507,565</u>	<u>\$ 6,335,123</u>
Current liabilities	\$ 309,093	\$ 317,445
Long-term liabilities	14,723,638	15,209,070
Total liabilities	<u>\$ 15,032,731</u>	<u>\$ 15,526,515</u>
Deferred inflows of resources	<u>\$ 6,400,358</u>	<u>\$ 6,863,407</u>
Net position		
Investment in capital assets	\$ 2,683,066	\$ 2,955,449
Unrestricted (deficit)	<u>(6,825,984)</u>	<u>(7,596,206)</u>
Total net position (deficit)	<u><u>\$ (4,142,918)</u></u>	<u><u>\$ (4,640,757)</u></u>

A large portion of the Sheriff's net (deficit) is its investment in capital assets such as equipment and facilities, in the amount of \$2,683,066. The deficit of (\$6,825,984), unrestricted, is current assets less OPEB, accrued compensated absences liabilities, and net pension liability.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

The following is a summary of the statement of activities:

	Year ended June 30,	
	2024	2023
Revenues:		
Charges for services:		
Public safety	\$ 235,010	\$ 309,494
Corrections	9,383,637	9,964,925
Mowing	276,627	368,836
General revenues:		
Ad valorem taxes	3,388,119	3,263,378
State supplementary pay	267,428	239,526
State revenue sharing	80,931	122,747
Interest	630,766	24,892
Gain on disposal of asset	-	11,167
Other	886,247	1,117,170
Grants	916,240	770,023
Total revenues	<u>\$ 16,065,005</u>	<u>\$ 16,192,158</u>
Expenses:		
Operating expenses:		
Public safety	\$ 6,336,683	\$ 5,693,354
Corrections	9,065,337	8,540,235
Mowing	165,146	187,420
Total expenses	<u>\$ 15,567,166</u>	<u>\$ 14,421,009</u>
Increase in net position	<u>\$ 497,839</u>	<u>\$ 1,771,149</u>
Net position, beginning of year (deficit)	<u>\$ (4,640,757)</u>	<u>\$ (6,411,906)</u>
Net position, end of year (deficit)	<u>\$ (4,142,918)</u>	<u>\$ (4,640,757)</u>

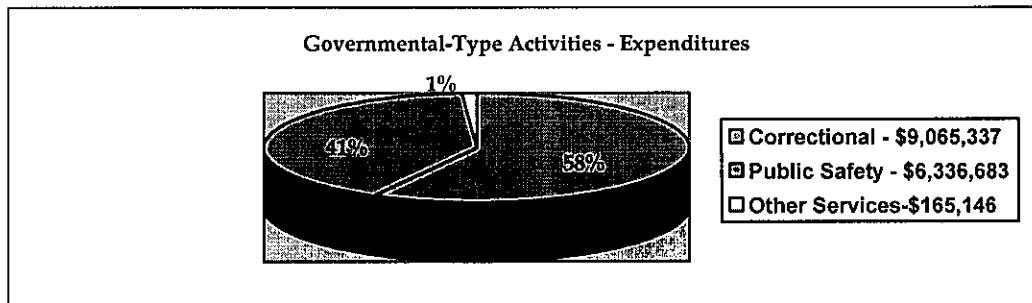
Governmental-Type Activities

The governmental-type activities of the Sheriff include revenues resulting from fines and fees charged, fees charged for the care and feeding of prisoners, and contract fees for mowing, and upkeep activities. It also includes grants for law enforcement activities and prisoner functions.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

Government-Type Activities (continued)

The following presents in graphs the information from the Statement of Activities for the governmental-type activities:



CAPITAL ASSETS AND DEBT

As of June 30, 2024, the Sheriff had \$11,645,282 invested in capital assets, net of accumulated depreciation of \$8,739,271. During the fiscal year ended June 30, 2024, the Sheriff had \$109,951 in capital asset additions.

LONG-TERM DEBT

At June 30, 2024, the Sheriff had total long-term debt of \$14,723,638, which was due to the net pension liability, net OPEB obligation, capital leases, and accrued compensated absences. Disclosures related to long-term debt begin with note 7 in the notes to the financial statements.

BUDGET AMENDMENTS

Amendments to the budget result from changes in revenues or expenditures from the estimated amounts originally budgeted. For the fiscal year June 30, 2024, there were no budget amendments.

MANAGEMENT COMMENTS

The Concordia Parish Sheriff's Office (CPSO) entered the fiscal year 2023-24 facing significant staffing shortages, a challenge that reflects a broader trend affecting organizations across the country. Despite these constraints, we successfully began the year with consistent inmate population counts, demonstrating our ability to adapt and maintain operational stability. Throughout the year, while inmate counts experienced some fluctuations due to various factors, we were able to sustain an overall stable population, ensuring that we could adequately manage resources and operations.

During the year, the CPSO encountered unexpected expenditures that impacted our budget. Severe weather events resulted in substantial damage to the roof of the women's facility, necessitating prompt repairs to ensure the safety and security of our operations. Additionally, we faced the urgent need to replace a sewer pump critical to the functioning of the sewer system at the women's facility, which further strained our financial resources. Moreover, the replacement of a second generator at the men's and women's facility was required to maintain uninterrupted services, highlighting our commitment to providing safe and reliable facilities.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

MANAGEMENT COMMENTS (continued)

Despite these financial challenges, the CPSO continues to provide approximately 170 jobs to residents of Concordia Parish and neighboring areas, supporting the local economy and fostering community engagement. Our operations encompass a range of facilities, including the parish jail, the Concordia Parish Women's Facility, the Concordia Parish Correctional Facility for men, and the Concordia Parish Work Release program. Each of these facilities plays a vital role in our mission to ensure public safety and rehabilitation.

We have placed a strong emphasis on maintaining accurate record-keeping and adhering to budgetary constraints. Our finance team has implemented rigorous monitoring systems to track expenditures and revenues, ensuring that we remain on target to meet our financial goals. In addition, we have made significant strides in reducing maintenance costs through the adoption of fleet management practices and strategic leasing agreements. These initiatives have resulted in a substantial decrease in operational expenses, allowing us to allocate resources more effectively.

Furthermore, we have enhanced our collection processes for fines, bonds, taxes, and civil matters, which has led to improved revenue generation. By streamlining these processes and employing best practices, we have bolstered our financial position and increased our capacity to respond to unforeseen expenditures.

The CPSO is committed to overcoming challenges while delivering quality services to the community. We will continue to focus on fiscal responsibility, operational efficiency, and the well-being of our staff and constituents as we move forward. Our dedication to maintaining a balanced budget and providing essential services remains unwavering, and we look forward to further strengthening our operations in the coming year.

REQUEST FOR INFORMATION

This financial report is designed to provide citizens, taxpayers, customers, and creditors with a general overview of the Sheriff's finances and to show the Sheriff's accountability for the money received. Any questions about this report or request for additional information may be directed to Sheriff Hedrick at (318) 336-5231.

SECTION II
GOVERNMENT-WIDE FINANCIAL STATEMENTS

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2024

ASSETS

Cash and cash equivalents	\$ 5,859,243
Accounts receivable	1,365,699
Due from other governmental units	623,185
Commodities inventory	21,343
Prepaid expenses	7,125
Capital assets, net	<u>2,906,011</u>

Total assets	<u>\$ 10,782,606</u>
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DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 6,507,565</u>
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LIABILITIES

Accounts payable	\$ 89,497
Salaries and benefits payable	71,483
Capital lease payable - current	148,113
Capital lease payable - long-term	74,832
Accrued compensated absences	145,020
Net OPEB obligation	8,922,346
Net pension liability	<u>5,581,440</u>

Total liabilities	<u>\$ 15,032,731</u>
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DEFERRED INFLOWS OF RESOURCES	<u>\$ 6,400,358</u>
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NET POSITION (DEFICIT)

Invested in capital assets, net of capital lease obligations	\$ 2,683,066
Unrestricted (deficit)	<u>(6,825,984)</u>

Total net position (deficit)	<u><u>\$ (4,142,918)</u></u>
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The accompanying notes are an integral part of this financial statement.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position (Deficit) Governmental Activities
		Fines, Fees, and Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public safety	\$ 6,336,683	\$ 235,010	\$ 741,713	\$ (5,359,960)
Correctional	9,065,337	9,383,637	174,527	492,827
Grass mowing	165,146	276,627	-	111,481
Total governmental activities	\$ 15,567,166	\$ 9,895,274	\$ 916,240	\$ (4,755,652)
General revenues:				
Taxes - ad valorem				\$ 3,388,119
State supplementary pay				267,428
State revenue sharing				80,931
Interest earnings				630,766
Miscellaneous				886,247
Total general revenues				\$ 5,253,491
Change in net position				\$ 497,839
Net position - beginning (deficit)				(4,640,757)
Net position - ending (deficit)				\$ (4,142,918)

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

SECTION III
FUND FINANCIAL STATEMENTS

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
BALANCE SHEET - GOVERNMENTAL FUND
JUNE 30, 2024**

	General Fund
ASSETS	
Cash and cash equivalents	\$ 5,859,243
Accounts receivable	1,365,699
Due from other governmental units	623,185
Commodities inventory	21,343
Prepaid expenses	7,125
	<hr/>
Total assets	\$ 7,876,595
	<hr/>
LIABILITIES	
Accounts payable	\$ 89,497
Salaries and benefits payable	71,483
	<hr/>
Total liabilities	\$ 160,980
	<hr/>
FUND BALANCE	
Unassigned	\$ 7,715,615
	<hr/>
Total liabilities and fund balances	\$ 7,876,595
	<hr/>

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

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2024

Fund Balance, Total Governmental Funds (Statement C)	\$	7,715,615
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Amounts reported for governmental activities in the Statement of Net Position (Deficit) are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		2,906,011
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Capital leases	\$	(222,945)	
Accrued compensated absences		(145,020)	
Net OPEB obligation		(8,922,346)	
Net pension liability		<u>(5,581,440)</u>	(14,871,751)

Deferred outflows and inflows of resources are not current financial resources or uses and, therefore, are not reported in the governmental funds.

Deferred outflows	\$	6,507,565	
Deferred inflows		<u>(6,400,358)</u>	<u>107,207</u>

Net Position (Deficit) of Governmental Activities (Statement A)	\$	<u><u>(4,142,918)</u></u>
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**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2024**

	General Fund
REVENUES	
Ad valorem taxes	\$ 3,388,119
Intergovernmental revenues:	
Federal funds:	
Grants:	
Correctional	61,524
Public safety	700,440
State funds:	
State revenue sharing	80,931
State supplementary pay	267,428
State grants:	
Correctional	113,003
Public safety	41,273
Mowing contract	276,627
Miscellaneous	886,247
Fines and forfeitures	84,199
Civil and criminal fees	85,287
Feeding and keeping prisoners - jail	65,524
Feeding and keeping prisoners - CPCF	8,894,980
Telephone commissions - CPCF	488,657
Interest income	630,766
Total revenues	<u>\$ 16,065,005</u>
EXPENDITURES	
Public safety:	
Personnel services and related benefits	\$ 4,354,358
Operating services	2,152,911
Materials and supplies	61,905
Travel and other charges	39,260
Capital outlay	68,815
Total public safety	<u>\$ 6,677,249</u>
Correctional facility:	
Personnel services and related benefits	\$ 4,964,486
Operating services	3,933,229
Materials and supplies	372,827
Capital outlay	48,671
Total correctional facility	<u>\$ 9,319,213</u>

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

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund
Grass mowing contract:	
Operating services	\$ 101,727
Materials and supplies	48,533
Capital outlay	-
Total grass mowing contract	<u>\$ 150,260</u>
Debt service:	
Principal retirement	\$ 210,946
Interest	24,413
Total debt service	<u>\$ 235,359</u>
Total expenditures	<u>\$ 16,382,081</u>
Excess of revenues over expenditures	<u>\$ (317,076)</u>
Other financing sources:	
Lease financing	\$ 61,280
Total other financing sources	<u>\$ 61,280</u>
Net change in fund balance	\$ (255,796)
Fund balance at beginning of year	7,971,411
Fund balance at end of year	<u><u>\$ 7,715,615</u></u>

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

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

Net Change in Fund Balances, Total Governmental Funds (Statement E)	\$	(255,796)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives and reported as depreciation expense.

Capital outlay	\$	109,951	
Depreciation expense		(532,000)	(422,049)

Net pension expense is reported in governmental funds as expenditures when paid; however, in the statement of activities, net pension expense is reported according to estimates required by GASB 68.

Pension expenses paid		626,642
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Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds.

Compensated absences	\$	39,840	
Net other post-employment benefits		359,536	399,376

Proceeds from capital leases are a revenue in the governmental funds but increase long-term debt in the statement of net position.		(61,280)
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Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		210,946
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Change in Net Position of Governmental Activities (Statement B)	\$	497,839
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CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS
JUNE 30, 2024

	Sheriff's Fund	Tax Collector Fund	Inmate Fund	Total
ASSETS				
Cash and cash equivalents	\$ 269,276	\$ 235,219	\$ 288,056	\$ 792,551
Accounts receivable	188,511	466,917	-	655,428
	<u>457,787</u>	<u>702,136</u>	<u>288,056</u>	<u>1,447,979</u>
Total assets	<u>\$ 457,787</u>	<u>\$ 702,136</u>	<u>\$ 288,056</u>	<u>\$ 1,447,979</u>
NET POSITION				
Restricted for:				
Individuals, organizations, and other governments	\$ 457,787	\$ 702,136	\$ 288,056	\$ 1,447,979
	<u>457,787</u>	<u>702,136</u>	<u>288,056</u>	<u>1,447,979</u>
Total net position	<u>\$ 457,787</u>	<u>\$ 702,136</u>	<u>\$ 288,056</u>	<u>\$ 1,447,979</u>

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

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
JUNE 30, 2024**

	Sheriff's Fund	Tax Collector Fund	Inmate Fund	Total
ADDITIONS:				
Deposits:				
Fines, forfeitures and costs	\$ 409,118	\$ -	\$ -	\$ 409,118
Suits and seizures	146,829	-	-	146,829
Garnishments	214,983	-	-	214,983
Taxes, fees, etc., paid to tax collector:				
Ad valorem	-	17,615,641	-	17,615,641
State revenue sharing	-	371,714	-	371,714
Interest	4,617	61,051	-	65,668
Inmate income	-	-	2,363,618	2,363,618
	<u>\$ 775,547</u>	<u>\$ 18,048,406</u>	<u>\$ 2,363,618</u>	<u>\$ 21,187,571</u>
Total additions				
DEDUCTIONS:				
Deposits, taxes, fees settled to:				
Sheriff's general fund	\$ 245,327	\$ 3,483,409	134,121	\$ 3,862,857
Clerk of Court	40,182	-	-	40,182
Police Jury	106,074	2,059,064	-	2,165,138
School Board	-	6,638,213	-	6,638,213
Library	-	1,409,191	-	1,409,191
Assessor	-	727,739	-	727,739
Concordia Council on Aging	-	652,594	-	652,594
Health service	-	293,633	-	293,633
Monterey Fire Protection Parish	-	136,572	-	136,572
Concordia Fire Parish No. 2	-	740,279	-	740,279
Concordia Recreation Parish No. 1	-	148,654	-	148,654
Concordia Recreation Parish No. 2	-	91,157	-	91,157
Concordia Recreation Parish No. 3	-	400,584	-	400,584
Town of Vidalia	-	131,295	-	131,295
Louisiana Forestry Service	-	8,126	-	8,126
Fifth Parish Levee Board	-	663,547	-	663,547
Litigants	5,863	-	-	5,863
Other cash disbursed	407,693	266,898	2,191,220	2,865,811
	<u>\$ 805,139</u>	<u>\$ 17,850,955</u>	<u>\$ 2,325,341</u>	<u>\$ 20,981,435</u>
Total deductions				
Net increase (decrease) in fiduciary net position	<u>\$ (29,592)</u>	<u>\$ 197,451</u>	<u>\$ 38,277</u>	<u>\$ 206,136</u>
Net position, beginning, as previously stated	\$ 487,379	\$ 209,979	\$ 249,779	\$ 947,137
Prior period adjustment	<u>-</u>	<u>294,706</u>	<u>-</u>	<u>294,706</u>
Net position, beginning, as restated	<u>\$ 487,379</u>	<u>\$ 504,685</u>	<u>\$ 249,779</u>	<u>\$ 1,241,843</u>
Net position, ending	<u>\$ 457,787</u>	<u>\$ 702,136</u>	<u>\$ 288,056</u>	<u>\$ 1,447,979</u>

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND 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 the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The Sheriff is an independently elected official; however, the Sheriff is fiscally dependent on the Concordia Parish Police Jury (Police Jury). The Police Jury maintains and operates the Parish courthouse in which the Sheriff's office is located and provides funds for equipment and furniture for the Sheriff's office. Because the Sheriff is fiscally dependent on the Police Jury, the Sheriff is a component unit of the Concordia Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the Concordia Parish Sheriff (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.

C. FUND ACCOUNTING

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain government functions or activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Funds of the Sheriff are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FUND ACCOUNTING (continued)

Governmental funds account for all or most of the Sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Sheriff.

The Sheriff has the following governmental fund:

General Fund – The primary operating fund of the Sheriff and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff are custodial funds. The custodial funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections), for deposits held pending court action, and deposits held for inmates. These assets are being held for the benefit of third parties and cannot be used to address activities or obligations of the Sheriff and are not incorporated into the government-wide statements. Fiduciary funds are reported only in the statement of fiduciary net position and statement of changes in fiduciary net position at the fund financial statement level and are presented on an economic resource measurement focus and the full accrual basis of accounting.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

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

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

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)

Fund Financial Statements (FFS) (continued)

Revenues

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

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

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

Expenditures

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character and function.

Government-Wide Financial Statements (GWFS)

The statement of net position (deficit) and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these columns reflect 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 from nonexchange transactions are recognized in accordance with professional standards.

Program Revenues

Program revenues included in the statement of activities are derived directly from the Sheriff users as a fee for services and reduce the cost of the function to be financed from the Sheriff's general revenues.

E. USE OF ESTIMATES

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

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. INVENTORIES

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by various governmental agencies. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method.

H. PREPAID ITEMS

Certain payments for insurance reflect cost applicable to future accounting periods and are recorded as prepaid items in government-wide statements.

I. CAPITAL ASSETS

Capital assets, which include land, buildings, furniture, fixtures and equipment, and vehicles, are reported in the statement of net position (deficit). Capital assets are capitalized at historical cost or estimated cost if historical is not available.

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

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

Vehicles	5 - 10 years
Buildings	20 - 40 years
Furniture, fixtures, and equipment	5 - 20 years

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

J. COMPENSATED ABSENCES

The Sheriff has the following policy relating to vacation and sick leave:

After one year of service, employees of the Sheriff's office receive five working days of noncumulative vacation leave. For each year thereafter, they receive a total of 10 working days of noncumulative vacation leave. Employees receive the same number of cumulative sick leave days, which are not payable upon termination or retirement.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. COMPENSATED ABSENCES (continued)

The Sheriff's recognition and measurement for compensated absences follows GASB Statement No. 16 which provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if *both* of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments, as well as other employees who are expected to become eligible in the future to receive such payments.

The current portion of the liability for compensated absences is not reported in the fund financial statements. The liability is reported in the government-wide statements.

K. NET POSITION/FUND BALANCES

In the statement of net position (deficit), the difference between a government's assets and liabilities is recorded as net position. The two components of net position (deficit) are as follows:

Invested in Capital Assets, Net of Related Debt - This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes, capital leases, or other borrowings attributable to the acquisition, construction, or improvement of capital assets.

Unrestricted - This category represents net position not appropriate for expenditures or legally segregated for a specific future use.

L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The statement of net position (deficit)s will often report a separate section for deferred outflows and/or deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expenses/expenditures) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources until that time.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 2 - LEVIED TAXES

The Sheriff is the ex-officio tax collector of the Parish and is responsible for the collection and distribution of ad valorem taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of the following year. The taxes are based on assessed values determined by the Concordia Parish Tax Assessor and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deduction for assessor's compensation and pension fund contributions.

The following is a summary of Concordia Parish levied ad valorem taxes for 2024:

Description	Levied Millage	Authorized Millage	Expiration Date
Parish tax:			
Assessment District	4.34 M	4.73 M	N/A
Council on Aging	4.00 M	4.00 M	2028
Drainage works buildings and facilities	10.00 M	10.00 M	2027
Health unit	1.80 M	1.81 M	2030
Library	8.41 M	8.50 M	2028
General alimony	2.27 M	4.00 M	N/A
Law enforcement tax:			
Sheriff's law enforcement	8.62 M	10.74 M	N/A
Sheriff's special	12.00 M	12.00 M	2026
School tax:			
School construction	2.78 M	5.00 M	N/A
School maintenance	24.49 M	25.00 M	2022
Fifth Louisiana Levee Parish	3.86 M	5.00 M	N/A
Fire Parish No. 1	9.86 M	10.00 M	2026
Fire Parish No. 2 - maintenance	6.94 M	6.94 M	2030
Forestry tax	\$.08/ Acre	\$.08/ Acre	N/A
General alimony (Vidalia)	3.37 M	7.00 M	N/A
Recreation Parish No. 1	2.95 M	3.00 M	2027
Recreation Parish No. 2	6.20 M	6.29 M	2027
Recreation Parish No. 3	4.03 M	4.00 M	2050
School - new construction	12.73 M	13.00 M	2024

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 2 - LEVIED TAXES (continued)

The following is a summary of Concordia Parish ad valorem taxes assessed and collected (cash basis) and the taxes receivable at June 30, 2024:

Description	Taxes Assessed	Taxes Collected	Taxes Uncollected June 30, 2024
Parish tax:			
Assessment District	\$ 721,675	\$ 702,013	\$ 19,662
Council on Aging	665,138	647,017	18,121
Drainage works buildings and facilities	1,689,961	1,644,658	45,303
Health unit	299,312	291,157	8,155
Library	1,398,453	1,360,353	38,100
General alimony	377,466	367,182	10,284
Law enforcement tax:			
Sheriff's law enforcement	1,433,374	1,394,322	39,052
Sheriff's special	1,995,416	1,941,052	54,364
School Tax:			
School construction	462,272	449,678	12,594
School maintenance	4,072,314	3,961,366	110,948
Fifth Louisiana Levee Parish	658,498	641,011	17,487
Fire Parish No. 1	137,703	136,572	1,131
Fire Parish No. 2 - maintenance	741,407	738,649	2,758
Forestry tax	8,127	8,127	-
General alimony (Vidalia)	140,423	127,317	13,106
Recreation Parish No. 1	148,875	148,058	817
Recreation Parish No. 2	88,742	88,010	732
Recreation Parish No. 3	409,068	392,403	16,665
School - new construction	2,108,500	2,050,862	57,638
	<u>\$ 17,556,724</u>	<u>\$ 17,089,807</u>	<u>\$ 466,917</u>

The uncollected taxes at June 30, 2024, is \$466,917.

NOTE 3 - CASH AND CASH EQUIVALENTS

At June 30, 2024, the Sheriff has cash and cash equivalents, book balances, as follows:

Interest-bearing demand deposits	\$ 1,944,723
Time deposits	3,914,520
Total	<u>\$ 5,859,243</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or 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. At June 30, 2024, the Sheriff had \$5,859,243 in deposits (collected bank balances). These deposits are secured from risk by \$500,000 of federal deposit insurance and \$21,376,421 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 4 - ACCOUNTS RECEIVABLE

The accounts receivable at June 30, 2024, are as follows:

River Corrections Prison	\$ 1,219,361
CPSO Inmate Trust Account	21,682
CPSO WR Offender Trust Female	120,773
Other	3,883
	<u> </u>
Total	<u><u>\$ 1,365,699</u></u>

At June 30, 2024, no allowance for doubtful accounts was required since all amounts were deemed collectible.

NOTE 5 - DUE FROM OTHER GOVERNMENT UNITS

Amounts due from other government units at June 30, 2024, were as follows:

State of Louisiana:	
Prisoner upkeep	\$ 432,329
State and federal	84,976
Other	105,880
	<u> </u>
Total	<u><u>\$ 623,185</u></u>

NOTE 6 - CAPITAL ASSETS

A summary of the Sheriff's capital assets follows:

	Balance June 30, 2023	Additions	Retirements	Balance June 30, 2024
Capital assets not being depreciated:				
Land	\$ 180,500	\$ -	\$ -	\$ 180,500
Capital assets being depreciated:				
Furniture, fixtures, and equipment	\$ 4,891,358	\$ 61,280	\$ -	\$ 4,952,638
Buildings and improvements	6,463,473	48,671	-	6,512,144
Total	<u>\$ 11,354,831</u>	<u>\$ 109,951</u>	<u>\$ -</u>	<u>\$ 11,464,782</u>
Less accumulated depreciation:				
Furniture, fixtures, and equipment	\$ (4,013,615)	\$ (315,741)	\$ -	\$ (4,329,356)
Buildings and improvements	(4,193,656)	(216,259)	-	(4,409,915)
Total	<u>\$ (8,207,271)</u>	<u>\$ (532,000)</u>	<u>\$ -</u>	<u>\$ (8,739,271)</u>
Total being depreciated	<u>\$ 3,147,560</u>	<u>\$ (422,049)</u>	<u>\$ -</u>	<u>\$ 2,725,511</u>
Capital assets, net	<u><u>\$ 3,328,060</u></u>	<u><u>\$ (422,049)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,906,011</u></u>

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 6 - CAPITAL ASSETS (continued)

Depreciation expense was charged to governmental activities as follows:

Public safety	\$ 258,557
Corrections	258,557
Grass mowing	<u>14,886</u>
Total	<u><u>\$ 532,000</u></u>

NOTE 7 - LONG-TERM LIABILITIES

The following is a summary of long-term liability activity and balances for the year ended June 30, 2024:

	Balance June 30, 2023	Additions	Retirements	Balance June 30, 2024
Compensated absences	\$ 184,860	\$ -	\$ (39,840)	\$ 145,020
Capital lease payable	<u>372,611</u>	<u>61,280</u>	<u>(210,946)</u>	<u>222,945</u>
	<u><u>\$ 557,471</u></u>	<u><u>\$ 61,280</u></u>	<u><u>\$ (250,786)</u></u>	<u><u>\$ 367,965</u></u>

Payments of accrued vacation and sick pay, as well as capital leases, are paid from the general revenues of the General Fund. Only those expenditures which are included in the Sheriff's legally adopted budget will be paid from the General Fund and any special revenue funds.

The annual requirement to amortize the capital leases payable as of June 30, 2024, is as follows:

Year ended	Principal	Interest
2025	\$ 148,113	\$ 5,529
2026	36,387	1,748
2027	23,651	772
2028	13,590	258
2029	<u>1,204</u>	<u>96</u>
	<u><u>\$ 222,945</u></u>	<u><u>\$ 8,403</u></u>

NOTE 8 - PENSION PLAN

Plan Description - Substantially all employees of the Concordia Parish Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee system (PERS), controlled and administered by a separate Board of Trustees.

Eligible employees are entitled to benefits upon retirement amounting to 3.33% 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. SPRF also provides death and disability benefits. Benefits are established or amended by state statute.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 8 - PENSION PLAN (continued)

Funding Policy - Plan members are required by state statute to contribute 10.25% of their annual covered salary and the Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.50% of annual covered payroll. Contributions to SPRF 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 Sheriff are established and may be amended by state statute. The Sheriff's contributions to SPRF for the previous three years were equal to the required contributions for each year.

Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

Members are not required to make any contributions to the Plan. The Sheriff's Office is required to contribute at an actuarially determined rate. The combined rate is 22.50% of annual covered payroll. The Sheriff's contributions for the years ending June 30, 2024 and 2023, were \$1,185,171 and \$1,108,399, respectively, equal to the required contributions for each year.

The Louisiana Sheriff Pension and Relief Fund issues a publicly available Actuarial Valuation and required supplementary information. That information may be obtained by writing to the Sheriff's Pension and Relief Fund, 6554 Florida Boulevard, Suite 215, Baton Rouge, Louisiana 70806 or by calling (800) 586-9049.

NOTE 9 - PLAN DESCRIPTION AND BENEFITS

At June 30, 2024, the Sheriff reported a liability of \$5,581,440 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the Sheriff's proportion was .63514%.

For the year ended June 30, 2024, the Sheriff recognized pension expense of \$626,642 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, (\$444,960). At June 30, 2024, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,035,781	\$ 102,152
Changes of assumptions	429,007	-
Net difference between projected and actual earnings on pension plan investments	1,114,965	-
Changes in proportion and differences between Sheriff contributions and proportionate share of contributions	416,367	1,197,007
Contributions subsequent to the measurement date	<u>626,642</u>	<u>-</u>
Total	<u>\$ 3,622,762</u>	<u>\$ 1,299,159</u>

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 9 - PLAN DESCRIPTION AND BENEFITS (continued)

Deferred outflows of resources of \$626,642 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net position liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2025	\$	4,522
2026		1,255,226
2027		47,770

Actuarial Assumptions – A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023, 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 Planes 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>
Expected remaining service lives	<p>2023 – 5 years</p> <p>2022 – 5 years</p> <p>2021 – 5 years</p> <p>2020 – 6 years</p> <p>2019 – 6 years</p> <p>2018 – 6 years</p> <p>2017 – 7 years</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.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 9 - PLAN DESCRIPTION AND BENEFITS (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.

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2023, were as follows:

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

Discount Rate – The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC, taking into consideration the recommendation of the Fund's actuary. Based on these 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 Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.85%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.85%) or one percentage point higher (7.85%) than the current rate.

	Changes in Discount Rate 2023		
	1% Decrease 5.85%	Current Discount Rate 6.85%	1% Increase 7.85%
Net Pension Liability	\$ 9,890,404	\$ 5,581,440	\$ 1,987,838

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 10 – POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

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

Benefits Provided – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age, or age 55 and 12 years of service; or, for employees hired on and after January 1, 2012, age 55 and 30 years of service, or age 60 and 20 years of service, or age 62 and 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits. Notwithstanding this, for employees hired on or after September 1st, 2017 there is also a minimum requirement including at least fifteen years of service with the Concordia Parish Sheriff's Office, or thirty years if retiring below age 55.

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% of the original amount 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	53
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>89</u>
	<u><u>142</u></u>

Total OPEB Liability

The Sheriff's total OPEB liability is \$8,922,346 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% annually
Health care cost trend rates	Getzen model, initial trend of 5.5%
Mortality	Pub-2010/2021 Table

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.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 10 - POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

Changes in the Total OPEB Liability

Balance at June 30, 2023	\$ 9,273,033
Changes for the year:	
Service cost	\$ 131,538
Interest	340,866
Differences between expected and actual experience	(717,695)
Changes in assumptions	201,709
Benefit payments and net transfers	(307,105)
Net changes	\$ (350,687)
Balance at June 30, 2024	\$ 8,922,346

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% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB liability	\$ 10,267,572	\$ 8,922,346	\$ 7,826,839

Sensitivity of the total OPEB liability to changes in the health care 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 cost trend rates:

	1% Decrease (4.5%)	Current Trend (5.5%)	1% Increase (6.5%)
Total OPEB liability	\$ 8,041,193	\$ 8,922,346	\$ 10,006,207

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

For the year ended June 30, 2024, the Sheriff recognized OPEB expense of (\$52,360). 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	\$ 1,079,441	\$ 3,698,521
Changes in assumptions	1,805,361	1,402,678
Total	\$ 2,884,802	\$ 5,101,199

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 10 – POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

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

Year ending June 30	
2025	\$ (524,764)
2026	(524,764)
2027	(603,533)
2028	(603,533)
2029	(99,315)
Thereafter	139,511

NOTE 11 – EXPENDITURES OF THE SHERIFF’S OFFICE PAID BY THE PARISH POLICE JURY

The Sheriff’s office is located in the Parish courthouse. Expenditures for operation and maintenance of the Parish courthouse, as required by state statute, are paid by the Concordia Parish Police Jury and are not included in the accompanying financial statements.

NOTE 12 – RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff maintains commercial insurance coverage covering each of those risks of loss Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff.

NOTE 13 – PRIOR PERIOD ADJUSTMENT

The beginning net position of the Tax Collector Fund as presented on the Statement of Changes in Fiduciary Net Position – Custodial Funds was restated to correct a prior year error in recording deductions for fees settled in the amount of \$294,706.

SECTION IV
REQUIRED SUPPLEMENTARY INFORMATION

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Ad valorem taxes	\$ 3,200,000	\$ 3,200,000	\$ 3,388,119	\$ 188,119
Intergovernmental revenues:	2,480,000	2,480,000	1,264,599	(1,215,401)
Other revenue sources	10,100,000	10,100,000	11,412,287	1,312,287
Total revenues	<u>\$ 15,780,000</u>	<u>\$ 15,780,000</u>	<u>\$ 16,065,005</u>	<u>\$ 285,005</u>
EXPENDITURES				
Public safety	\$ 10,385,000	\$ 10,385,000	\$ 6,608,434	\$ 3,776,566
Correctional facility	4,100,000	4,100,000	9,270,542	(5,170,542)
Grass mowing contract	200,000	200,000	150,260	49,740
Capital outlay	80,000	80,000	117,486	(37,486)
Debt Service				
Principal payments	-	-	210,946	(210,946)
Interest	-	-	24,413	(24,413)
Total expenditures	<u>\$ 14,765,000</u>	<u>\$ 14,765,000</u>	<u>\$ 16,382,081</u>	<u>\$ (1,617,081)</u>
Excess of expenditures over revenues	<u>\$ 1,015,000</u>	<u>\$ 1,015,000</u>	<u>\$ (317,076)</u>	<u>\$ (1,332,076)</u>
Other financing sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,280</u>	<u>\$ 61,280</u>
Net change in fund balance	\$ 1,015,000	\$ 1,015,000	\$ (255,796)	\$ (1,270,796)
Fund balance - beginning of year	<u>7,971,411</u>	<u>7,971,411</u>	<u>7,971,411</u>	<u>-</u>
Fund balance - end of year	<u><u>\$ 8,986,411</u></u>	<u><u>\$ 8,986,411</u></u>	<u><u>\$ 7,715,615</u></u>	<u><u>\$ (1,270,796)</u></u>

See notes to the required supplementary information.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF CHANGES IN THE SHERIFF'S TOTAL OPEB LIABILITY AND RELATED RATIOS
JUNE 30, 2024**

SCHEDULE 2

	2018	2019	2020	2021	2022	2023	2024
OPEB Expenses							
Service cost	\$ 451,813	\$ 397,362	\$ 396,363	\$ 215,672	\$ 209,176	\$ 133,885	\$ 131,538
Interest	408,904	452,831	480,173	213,947	217,436	314,310	340,866
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	358,605	807,093	(7,340,976)	185,150	510,240	446,182	(717,695)
Changes of assumptions	(423,651)	639,260	2,803,016	76,439	(1,800,479)	(131,107)	201,709
Benefit payments	(263,380)	(277,866)	(286,598)	(302,361)	(286,371)	(302,121)	(307,105)
Net change in total OPEB liability	\$ 532,291	\$ 2,018,680	\$ (3,948,022)	\$ 388,847	\$ (1,149,998)	\$ 461,149	\$ (350,687)
Total OPEB liability - beginning	10,970,086	11,502,377	13,521,057	9,573,035	9,961,882	8,811,884	9,273,033
Total OPEB liability - ending	\$ 11,502,377	\$ 13,521,057	\$ 9,573,035	\$ 9,961,882	\$ 8,811,884	\$ 9,273,033	\$ 8,922,346
 Covered-employee payroll	 \$ 5,825,163	 \$ 5,999,918	 \$ 3,552,998	 \$ 3,659,588	 \$ 4,017,871	 \$ 4,138,407	 \$ 3,502,283
 Net OPEB liability as a percentage of covered-employee payroll	 197.46%	 225.35%	 269.44%	 272.21%	 219.32%	 224.07%	 254.76%
Notes to Schedule:							
Benefit Change:	None	None	None	None	None	None	None
 Changes of Assumptions:							
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%	Getzen model

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

See independent auditor's report.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LOUISIANA SHERIFF'S PENSION AND RELIEF SYSTEM
JUNE 30, 2024

SCHEDULE 3

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Sheriff's proportion of the net pension liability (asset)	0.63514%	0.63514%	0.66389%	1.304533%	1.037847%	0.94953%	1.028482%	1.094422%	1.055612%	1.096722%
Sheriff's proportionate share of the net pension liability (asset)	\$ 5,581,440	\$ 5,581,440	\$ 5,396,007	\$ 9,028,873	\$ 4,909,254	\$ 3,641,114	\$ 4,453,608	\$ 6,946,181	\$ 4,705,410	\$ 4,343,025
Sheriff's covered-employee payroll	\$ 5,013,136	\$ 4,695,528	\$ 4,838,376	\$ 4,742,888	\$ 9,448,736	\$ 6,147,353	\$ 7,123,219	\$ 7,615,321	\$ 7,333,016	\$ 7,560,740
Sheriff's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	111.34%	118.87%	111.53%	190.37%	51.96%	59.23%	62.52%	91.21%	64.17%	57.44%
Plan fiduciary net position as a percentage of the total pension liability (asset)	83.94%	83.94%	83.90%	84.73%	88.91%	90.41%	88.49%	82.61%	86.61%	87.34%

See independent auditor's report.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF THE SHERIFF'S CONTRIBUTIONS
LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM
JUNE 30, 2024

SCHEDULE 4

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 626,642	\$ 586,941	\$ 604,797	\$ 592,861	\$ 1,181,092	\$ 889,263	\$ 833,257	\$ 943,900	\$ 1,007,131	\$ 997,327
Contributions in relation to the contractually required contribution	<u>(626,642)</u>	<u>(586,941)</u>	<u>(604,797)</u>	<u>(592,861)</u>	<u>(1,181,092)</u>	<u>(889,263)</u>	<u>(833,257)</u>	<u>(943,900)</u>	<u>(1,007,131)</u>	<u>(997,327)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Sheriff's covered-employee payroll	\$ 5,013,136	\$ 4,695,528	\$ 4,838,376	\$ 4,742,888	\$ 9,448,736	\$ 6,147,353	\$ 7,123,219	\$ 7,615,321	\$ 7,333,016	\$ 7,560,740
Contributions as a percentage of covered-employee payroll	12.50%	12.50%	12.50%	12.50%	12.50%	14.47%	11.70%	12.39%	13.73%	13.19%

See independent auditor's report.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

Budget and Budgetary Accounting

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

1. The Sheriff prepares a proposed budget for the general fund in June each year for the year beginning July 1.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. Budgetary comparisons presented for the General Fund in the accompanying financial statements are on this non-GAAP budgetary basis. Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff.

Pension Plan

Changes of assumptions - Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

Other Postemployment Benefits

Benefit Changes - There were no changes in benefit terms for the year ended June 30, 2024.

Changes of assumptions - The valuation as of July 1, 2023, was based on a discount rate of 3.93%, which was the value of the 20 year municipal bond index as of the measurement date at the end of the measurement period and a discount rate of 3.65% was used as of the measurement date of the preceding period.

SECTION V
OTHER SUPPLEMENTARY INFORMATION

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD
YEAR ENDED JUNE 30, 2024**

Agency Head Name: David K. Hedrick, Jr., Sheriff

Salary	\$	175,076
Benefits - insurance		9,678
Benefits - retirement		23,220
Deferred compensation		260
Expense allowance		<u>21,378</u>
Total	\$	<u><u>229,612</u></u>

STATE OF LOUISIANA, PARISH OF CONCORDIA

AFFIDAVIT

David K. Hedrick, Jr, Sheriff of Concordia Parish

BEFORE ME, the undersigned authority, personally came and appeared, David K. Hedrick, Jr, the sheriff of Concordia Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$235,219 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 tax year 2023, by taxing authority, are true and correct.

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

David K. Hedrick, Jr.
David K. Hedrick, Jr.
Sheriff of Concordia Parish

SWORN to and subscribed before me, Notary, this 23rd day of December 2024, in my office in Vidalia, Louisiana.

Elizabeth J. Atkins (Signature)
Elizabeth J. Atkins (Print), # 132705
Notary Public



CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
JUSTICE SYSTEM FUNDING REPORTING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2024

Cash Basis Presentation	First Six-Month Period Ended December 31, 2023	Second Six-Month Period Ended June 30, 2024
Beginning Balance of Amounts Collected	\$ 68,227	\$ 84,509
Add: Collections		
Bond fees	\$ 77,545	\$ 36,785
Criminal Court costs/ fees	65,598	65,371
Criminal fines - otherwise	105,192	145,168
Interest earned	2,212	2,171
Subtotal collections	\$ 250,547	\$ 249,495
Less: Disbursements to governments and nonprofits		
Cenla Juvenile Detention Facility	\$ (1,312)	\$ (2,242)
Concordia Parish Clerk of Court	(6,883)	(9,435)
Concordia Parish District Attorney	(25,170)	(33,774)
Concordia Parish Indigent Defender Board	(27,461)	(32,933)
Concordia Parish Judicial Expense	(13,615)	(19,255)
Concordia Parish Police Jury	(47,545)	(58,529)
Concordia Parish Sheriff's Office	(37,345)	(49,781)
Louisiana Commission on Law Enforcement	(1,355)	(1,722)
LDHH THSCI	(606)	(844)
Louisiana State Police	(998)	(271)
North Louisiana Crime Lab - Court and Traffic	(9,747)	(13,218)
Supreme Court of Louisiana	(38)	(116)
Treasurer, State of Louisiana	(525)	(821)
Less: Amounts retained by collecting agency		
Bonding fees - self-disbursed	\$ (61,665)	\$ (4,865)
Less: Disbursements to individuals and third-party collection or processing agencies		
Bond fee refunds	\$ -	\$ -
Payments to third party collection or processing agencies	-	-
Subtotal disbursements and retainage	\$ (234,265)	\$ (227,806)
Ending balance of amounts collected but not dispersed	\$ 84,509	\$ 106,198
Other information:		
Ending balance of amounts assessed but not yet collected	\$ -	\$ -
Total waivers during the fiscal period	\$ -	\$ -

SECTION VI
INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS



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

Honorable David K. Hedrick, Jr.
Concordia Parish Sheriff
Vidalia, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Concordia Parish Sheriff as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Concordia Parish Sheriff's basic financial statements and have issued our report thereon dated December 30, 2024.

Internal Control Over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements are free of 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 one instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying schedule of findings and questioned costs as Finding 2024-1.

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.

A handwritten signature in black ink that reads "Silas Simmons, LLP". The signature is written in a cursive, flowing style.

Natchez, Mississippi
December 30, 2024

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

Section I – Internal Control and Compliance Material to Financial Statements:

2023-1 Late Filing of Audit Report (Compliance)

Condition: The Sheriff's audited financial statements were not submitted to Louisiana Legislative Auditor by the statutory date of December 31, 2023, through no fault of their own.

Criteria: To be in good standing with the State of Louisiana, the audited financial statements must be submitted to the Louisiana Legislative Auditor by December 31, 2023.

Cause: The financial statements were due on December 31, 2023, but due to the Sheriff's independent auditor, Silas Simmons, LLP's staffing shortages, the audit was unable to be completed by the due date.

Effect: The Sheriff is on the noncompliance list with the State of Louisiana.

Recommendation: We recommend that the Sheriff request that its independent auditor complete the annual audit by the statutory due date.

Response: The independent auditor will complete the annual audit by the statutory due date in the future.

Section II – Internal Control and Compliance Material to Federal Awards:

N/A

Section III – Management Letter:

N/A

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF CURRENT YEAR AUDIT FINDINGS
AND MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2024**

<u>Reference No.</u>	<u>Description of Finding</u>
Section I – Internal Control and Compliance Material to Financial Statements:	
2024-1	<p><u>Late Filing of Audit Report (Compliance)</u></p> <p>Condition: The Sheriff's audited financial statements were not submitted to Louisiana Legislative Auditor by the statutory due date of December 31, 2024.</p> <p>Criteria: To be in good standing with the State of Louisiana, the audited financial statements must be submitted to the Louisiana Legislative Auditor by December 31, 2024.</p> <p>Cause: The field work for the June 30, 2024, financial statement audit was not scheduled and did not begin early enough to provide adequate time to complete the engagement before the statutory due date.</p> <p>Effect: The Sheriff is on the noncompliance list with the State of Louisiana.</p> <p>Recommendation: We recommend that the Sheriff work with the independent auditor to schedule and complete the annual audit by the statutory due date.</p> <p>Corrective Action Plan: The Sheriff will work with the independent auditor to complete the annual audit by the statutory due date in the future.</p>

Section II – Internal Control and Compliance Material to Federal Awards:

N/A

Section III – Management Letter:

N/A

SECTION VII
APPLYING AGREED-UPON PROCEDURES



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Concordia Parish Sheriff
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Concordia Parish Sheriff (Sheriff) 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 Sheriff's management is responsible for those C/C areas identified in the SAUPs.

The Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2023 through June 30, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and results of procedures are described in the attachment to this report.

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

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

This purpose of this report is 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.

Silas Simmons, LLP

Natchez, Mississippi
December 30, 2024

**CONCORDIA PARISH SHERIFF
SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

1) Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
- i. *Budgeting*, including preparing, adopting, monitoring, and amending the budget.
 - ii. *Purchasing*, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and orders, (4) controls to ensure compliance with the public bid law, and (5) documentation required to be maintained for all bids and price quotes.
 - iii. *Disbursements*, including processing, reviewing, and approving.
 - iv. *Receipts/Collections*, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cut-off procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - v. *Payroll/Personnel*, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
 - vi. *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - vii. *Travel and Expense Reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approval.
 - viii. *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approval of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - ix. *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
 - x. *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
 - xi. *Information Technology Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
 - xii. *Prevention of Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exceptions noted.

**CONCORDIA PARISH SHERIFF
SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

2) Board or Finance Committee

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

Section is not applicable to entity.

3) Bank Reconciliations

- A. 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 four additional accounts (or all accounts if less than five). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- i. Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g., initialed and dated, electronically logged);

No exceptions noted.
 - ii. Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

No exceptions noted.
 - iii. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Observed items outstanding for more than 12 months in two accounts.

**CONCORDIA PARISH SHERIFF
SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select five deposit sites (or all deposit sites if less than five).
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., five collection locations for five deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - i. Employees responsible for cash collections do not share cash drawers/registers.
 - ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - iii. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
- D. Randomly select two deposit dates for each of the five bank accounts selected for Procedure 3 under "Bank Reconciliations" (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:
 - i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe 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).
 - v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

**CONCORDIA PARISH SHERIFF
SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

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

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select five locations (or all locations if less than five).
- B. For each location selected under Procedure 8, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties) and observe that job duties are properly segregated such that:
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - ii. At least two employees are involved in processing and approving payments to vendors.
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
- C. For each location selected under Procedure 8, 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 five disbursements for each location, obtain supporting documentation for each transaction, and:
 - i. Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under Procedure 5B, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations Procedure 3A, randomly select five non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g. sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions noted.

**CONCORDIA PARISH SHERIFF
SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

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

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and 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.
- B. Using the listing prepared by management, randomly select five cards (or all cards if less than five) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - i. Observe 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 (or electronically approved), by someone other than the authorized card holder.
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under Procedure 12, 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). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions noted.

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

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select five reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:
 - i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (Procedure 1h).
 - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

**CONCORDIA PARISH SHERIFF
SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

8) Contracts

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

No exceptions noted.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the five employees or officials selected under Procedure 9, obtain attendance records and leave documentation for the pay period, and:
- i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - iii. Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

**CONCORDIA PARISH SHERIFF
SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

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

No exceptions noted.

10) Ethics

- A. Using the five randomly selected employees/officials from Procedure 9 under "Payroll and Personnel," obtain ethics documentation from management and:
 - i. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exceptions noted.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Section is not applicable to entity.

**CONCORDIA PARISH SHERIFF
SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

12) *Fraud Notice*

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

No exceptions noted.

13) *Information Technology Disaster Recovery/Business Continuity*

- A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
 - i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past three months.
 - iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select five 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.
- B. Randomly select five 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.

We performed the procedures and discussed the results with management.

14) *Prevention of Sexual Harassment*

- A. Using the five randomly selected employees/officials from Payroll and Personnel Procedure 9A, 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 as required by R.S. 42:343.
- B. 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).

**CONCORDIA PARISH SHERIFF
SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

No exceptions noted.