



“NATIONALLY ACCREDITED”

LAFOURCHE PARISH SHERIFF
THIBODAUX, LOUISIANA

Annual Financial Report
Year Ended June 30, 2023

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LAFOURCHE PARISH SHERIFF

Thibodaux, Louisiana

Annual Financial Statements
As of and for the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Honorable Craig Webre
Lafourche Parish Sheriff
Thibodaux, Louisiana

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. 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 Lafourche Parish Sheriff, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

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, *Government Auditing Standards* and the *Louisiana Governmental Audit Guide* 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, *Government Auditing Standards* and the *Louisiana Governmental Audit Guide*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules – General Fund and Special Revenue Fund, the Schedule of Changes in Total OPEB Liability and Related Ratios, the Schedule of Proportionate Share of Net Pension Liability, and the Schedule of Pension Contributions on pages 45-49 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The Combining Schedule of Fiduciary Net Position, the Combining Schedule of Changes in Amounts Due to Taxing Bodies and Others, the Sheriff's Affidavit, the Schedule of 2022 Tax Roll and Collections, the Schedule of Compensation, Benefits and Other Payments to Agency Head, and the Schedule of Justice System Funding – Collecting and Disbursing on pages 51-58, are presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 64-65 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of basic financial statements. Such

information is the responsibility of management and was derived from and related 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, combining schedule of fiduciary net position, the combining schedule of changes in amounts due to taxing bodies and others, the schedule of compensation, benefits and other payments to agency head, the schedule of justice system funding – collecting and disbursing and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the 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 20, 2023, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.



Thibodaux, Louisiana
December 20, 2023

Financial Statements

**Government-Wide
Financial Statements (GWFS)**

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Statement of Net Position
Governmental Activities
June 30, 2023

ASSETS

Cash and cash equivalents	\$	12,110,271
Receivables		1,166,258
Due from other governments		3,962,681
Investments		14,762,118
Accrued interest receivable		15,452
Land		1,475,867
Capital assets:		
Nondepreciable		1,274,956
Depreciable, net of accumulated depreciation and amortization		54,600,546
Total assets		89,368,150

DEFERRED OUTFLOWS OF RESOURCES

Other post-employment benefit plan		7,793,305
Pension liability		15,585,489
Total deferred outflows of resources		23,378,794
Total assets and deferred outflows of resources		112,746,944

LIABILITIES

Accounts payable & accrued expenses		1,292,658
Salaries and benefits payable		1,688,576
Due to taxing bodies and others		2,680
Accrued interest payable		219,292
Long-term liabilities:		
Due within one year		2,191,357
Due after one year		40,735,204
Net Pension Liability		20,527,072
Postemployment benefit obligation payable		23,665,411
Total liabilities		90,322,249

DEFERRED INFLOWS OF RESOURCES

Other post-employment benefit plan		5,478,844
Pension liability		1,486,272
Total deferred inflows of resources		6,965,116

NET POSITION

Net Investment in capital assets		16,616,164
Restricted - debt service		3,619,496
Unrestricted (deficit)		(4,776,081)
Total net position		15,459,578
Total liabilities, deferred inflows of resources and net position	\$	112,746,944

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Statement of Activities
For the Year Ended June 30, 2023

Activities	Expenses	Program Revenues		Net Expense and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public safety	\$ 45,623,231	\$ 13,040,405	\$ 830,302	\$ (31,752,524)
Interest expense	1,481,059	-	-	(1,481,059)
Total	\$ 47,104,290	\$ 13,040,405	\$ 830,302	\$ (33,233,583)
General revenues:				
Property taxes				9,027,194
Sales and use taxes				16,668,370
State revenue sharing				187,754
Supplemental pay				1,427,682
Other intergovernmental				3,278,594
Insurance proceeds				35,321
Nonemployee pension contributions				1,167,732
Interest earnings				593,791
Other income				641,134
Total general revenues				<u>33,027,572</u>
Change in net assets				(206,012)
Net position - beginning				<u>15,665,590</u>
Net position - ending				<u>\$ 15,459,578</u>

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

Fund Financial Statements (FFS)

Major Funds Descriptions

General Fund

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Fund

To account for the 0.02 cent sales tax revenue received for the construction and operation of the Correctional Complex.

Non-Major Funds Descriptions

Capital Projects Fund

To account for the acquisition, planning, construction and/or renovation of buildings and equipment.

Debt Service Fund

To account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Balance Sheet - Governmental Funds
June 30, 2023

	General Fund (Major)	Special Revenue Fund (Major)	Capital Projects Fund (Non-Major)	Debt Service Fund (Non-Major)	Total
ASSETS					
Cash and cash equivalents	\$ 10,301,282	\$ -	\$ 1,799,281	\$ 9,709	\$ 12,110,271
Investments	5,014,304	8,747,814	1,000,000	-	14,762,118
Receivables	1,166,258	-	-	-	1,166,258
Due from other governments	3,554,338	408,343	-	-	3,962,681
TOTAL ASSETS	<u>20,036,181</u>	<u>9,156,158</u>	<u>2,799,281</u>	<u>9,709</u>	<u>32,001,329</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued expenses	1,271,956	-	20,702	-	1,292,658
Salaries and related expenses payable	1,688,576	-	-	-	1,688,576
Due to taxing bodies and others	2,680	-	-	-	2,680
Total Liabilities	<u>2,963,211</u>	<u>-</u>	<u>20,702</u>	<u>-</u>	<u>2,983,913</u>
Equity and Other Credits:					
Fund balances:					
Restricted for Correctional Complex	-	6,517,108	-	-	6,517,108
Committed for Transitional Work Program	30,356	-	-	-	30,356
Committed for SELA Crime Lab	35,590	-	-	-	35,590
Committed for capital projects	-	-	2,778,579	-	2,778,579
Committed for debt service	970,737	2,639,050	-	9,709	3,619,496
Committed for insurance	1,500,000	-	-	-	1,500,000
Committed for disasters	1,500,000	-	-	-	1,500,000
Assigned for drug interdiction	273,050	-	-	-	273,050
Unassigned	12,763,238	-	-	-	12,763,238
Total Equity and Other Credits	<u>17,072,970</u>	<u>9,156,158</u>	<u>2,778,579</u>	<u>9,709</u>	<u>29,017,416</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 20,036,181</u>	<u>\$ 9,156,158</u>	<u>\$ 2,799,281</u>	<u>\$ 9,709</u>	<u>\$ 32,001,329</u>

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

LAFOURCHE PARISH SHERIFF

Thibodaux, Louisiana

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

Total fund balances for governmental funds at June 30, 2023		\$	29,017,416
Total net position reported for governmental activities in the statement of net positions is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets are reported below and are shown net of accumulated depreciation and amortization as of year end:			
Right to use leases	2,972,497		
Right to use software subscriptions	93,648		
Land	1,475,867		
Construction in progress on capital assets	1,274,956		
Buildings and other depreciable capital assets	<u>51,534,401</u>		57,351,369
Deferred outflows and inflows of resources at June 30, 2023			
Deferred outflows - pension related	15,585,489		
Deferred outflows - OPEB related	7,793,305		
Deferred inflows - pension related	(1,486,272)		
Deferred inflows - OPEB related	<u>(5,478,844)</u>		16,413,678
Long-term liabilities are not reported as fund liabilities because they are not due and payable in the current period, but they are presented as liabilities in the statement of net position. Those liabilities consist of:			
Accrued interest payable	(219,292)		
Bonds, Certificates of Indebtedness, and Other Obligations payable	(42,926,561)		
Other post-employment benefits payable	(23,665,411)		
Net pension liability	<u>(20,527,072)</u>		(87,338,336)
Accrued interest not reported as a fund receivable because it is not available in the current period, but is presented as a receivable in the statement of net position.			<u>15,451</u>
Total net position of governmental activities at June 30, 2023		\$	<u>15,459,578</u>

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

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

	General Fund (Major)	Special Revenue Fund (Major)	Capital Projects Fund (Non-major)	Debt Service Fund (Non-major)	Total
Revenues:					
Ad valorem taxes	\$ 9,027,194	\$ -	\$ -	\$ -	\$ 9,027,194
Sales and use taxes	12,371,704	4,296,666	-	-	16,668,370
Intergovernmental	5,724,333	-	-	-	5,724,333
Charges for services	12,949,967	-	-	-	12,949,967
Forfeitures and restitution	90,438	-	-	-	90,438
Interest income	264,651	313,249	439	-	578,339
Other	630,852	-	-	-	630,852
Total revenues	<u>41,059,138</u>	<u>4,609,915</u>	<u>439</u>	<u>-</u>	<u>45,669,492</u>
Expenditures:					
Public safety:					
Salaries and related benefits	26,884,834	-	-	-	26,884,834
Operating & maintenance expenses	5,391,420	-	-	3,400	5,394,820
Law enforcement expenditures	7,431,587	-	-	-	7,431,587
Debt service:					
Principal retirement	660,776	-	-	1,310,000	1,970,776
Interest	158,026	-	-	1,338,650	1,496,676
Capital outlay	1,712,423	-	133,173	-	1,845,596
Other	44,591	-	-	-	44,591
Total expenditures	<u>42,283,657</u>	<u>-</u>	<u>133,173</u>	<u>2,652,050</u>	<u>45,068,880</u>
Excess (Deficiency) of revenues over expenditures	(1,224,519)	4,609,915	(132,734)	(2,652,050)	600,612
Other Financing Sources (Uses):					
Transfers in (out)	965,950	(3,614,600)	-	2,648,650	-
Insurance proceeds	35,321	-	-	-	35,321
Lease financing	1,368,357	-	-	-	1,368,357
Total other financing sources (uses)	<u>2,369,629</u>	<u>(3,614,600)</u>	<u>-</u>	<u>2,648,650</u>	<u>1,403,678</u>
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	1,145,110	995,314	(132,734)	(3,400)	2,004,290
Fund Balance, beginning	<u>15,927,861</u>	<u>8,160,844</u>	<u>2,911,313</u>	<u>13,109</u>	<u>27,013,127</u>
Fund Balance, ending	<u>\$ 17,072,970</u>	<u>\$ 9,156,158</u>	<u>\$ 2,778,579</u>	<u>\$ 9,709</u>	<u>\$ 29,017,417</u>

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

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

Total net changes in fund balances per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 2,004,290
Total change in net position reported for governmental activities in the Statement of Activities is different because:		
Revenues that are not available to pay current obligations are not reported in the fund financial statements, but they are presented as revenues in the statement of activities.		
Non-employer contributions to cost-sharing plan		1,167,732
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the capital outlay exceeded depreciation expense and capital outlay deletions in the current period.		
		(200,410)
Governmental funds report lease & certain software subscription payments as expenditures. However, in the Statement of Activities, the right to use the leased asset is amortized over the life of the lease, the repayment reduces long-term liabilities, and an interest expense is incurred.		
		(9,744)
Debt principal retirement not considered an expense in the Statement of Activities.		1,310,000
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on an accrual basis.		20,616
Difference between interest receivable on modified accrual basis versus interest receivable on an accrual basis.		(15,452)
Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources but expenses and liability are reported in the statement of activities when they are incurred.		
Pension expense	(1,898,255)	
Accrued post-employment benefits	<u>(1,216,431)</u>	(3,114,686)
Acquisition of new lease obligations are a financing source in governmental funds. They are not revenue in the statement of activities; issuing debt increases long- term liabilities in the statement of net assets.		
		<u>(1,368,357)</u>
Total changes in net position per Statement of Activities		<u>\$ (206,012)</u>

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Statement of Fiduciary Net Position
Custodial Funds
June 30, 2023

ASSETS

Cash and cash equivalents	\$ 8,026,757
Due from general fund	596
Due from others	<u>19,196</u>
Total Assets	<u><u>8,046,549</u></u>

LIABILITIES

Due to general fund	222,989
Due to taxing bodies and others	<u>7,823,560</u>
Total liabilities	<u><u>\$ 8,046,549</u></u>

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

Notes to the Financial Statements

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

INTRODUCTION

As provided by Article V, Section 27, of the Louisiana Constitution of 1974, the Lafourche Parish Sheriff (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, and bond forfeitures imposed by the district court.

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed below. The accompanying basic financial statements have been prepared in conformity with the requirements of the industry audit guide, *Audits of State and Local Governmental Units*.

A. REPORTING ENTITY

Under Governmental Accounting and Financial Standards, the financial reporting entity consists of the primary government and its component units. As the governing authority of the parish, the Lafourche Parish Council is considered to be the primary government for financial reporting purposes for the Parish of Lafourche.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

Component units are defined as legally separate organizations for which the elected officials of the primary government are financially accountable. The criteria used in determining whether financial accountability exists include:

1. Appointing a voting majority of an organization's governing body.
 - a. The ability of the council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or imposes specific financial burdens on the council.
2. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Management has determined that the Lafourche Parish Sheriff is not considered a component unit of the parish if applying the criteria above. Instead the Sheriff is considered to be a "standalone" special purpose government. This decision is based on the following:

1. The Sheriff enjoys a separate legal standing from the Parish Council and other governmental entities. The Sheriff has the ability to sue or be sued in its own name.
2. The Parish Council does not appoint the Sheriff. The Sheriff's position was created by Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff is a separately elected official elected by the citizenry in a general, popular election.
3. The Parish Council does not have the ability to impose its will on the Sheriff. The Parish Council cannot remove the Sheriff from office. The Sheriff adopts its own budget separate and apart from the Parish Council and other local governmental entities. The day-to-day operations of the Sheriff's office are under the responsibility and control of no one other than the Sheriff.
4. The Sheriff does not provide a significant financial benefit or burden to the Parish Council. While the Parish Council does provide the Sheriff with a certain amount of its office space at no cost and pays a certain amount of operating expenses on behalf of the Sheriff, these transactions are not considered significant enough to make the Parish Council financially accountable for the Sheriff's Office.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

5. The Sheriff is not fiscally dependent on the Parish. The primary sources of funding for the Sheriff include ad valorem taxes, sales tax revenue, and commissions earned from collecting taxes, licenses and fees on behalf of other governmental entities. The Parish Council does not have the authority to approve or modify the Sheriff's budget. The Law Enforcement District, of which the Sheriff serves as Chief Executive Officer, can levy taxes and issue debt without approval of the Parish Council.

Therefore, the accompanying financial statements of the Sheriff are separate and apart from the Parish Council. The financial statements only include all funds and account groups, as well as component units, of the Sheriff. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Lafourche Parish are reported within the Sheriff's financial report as an Agency Fund.

B. BASIS OF PRESENTATION

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

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

Fund Financial Statements (FFS)

The accounts of the Sheriff are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate

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set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistently with legal and managerial requirements.

The various funds of the Sheriff are all classified as governmental. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Sheriff or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the Sheriff are described below:

Governmental Funds –

General Fund - The General Fund, as provided by Louisiana Revised Statute (R.S.) 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state or federal laws according to the Sheriff's policy.

Capital Projects Funds – These funds account for the acquisition, planning, construction and/or renovation of buildings and improvements.

Debt Service Fund – This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Special Revenue Fund – This fund accounts for the 0.02 cent sales tax revenue received for the construction and operation of the detention center facility.

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category are custodial funds. The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, etc. cetera. Disbursements from these funds are

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made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. These funds are custodial in nature and do not involve measurement of results of operations. Consequently, the custodial funds have no measurement focus, but use the modified accrual basis of accounting.

C. MEASUREMENT FOCUS / BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance at the end of the period.
- b. The government-wide financial statements utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund equity is classified as net position.

Basis of Accounting

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

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liabilities and deferred inflows of resources resulting from exchange an exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

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 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.

Federal and state grants are recorded when the expenditures have been incurred or when grant requirements have otherwise been met.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned.

Expenditures

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

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

D. BUDGET PRACTICES

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

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1. The Chief Financial Officer prepares a proposed budget for the general and special revenue funds and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
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). Budgeted amounts shown are as originally adopted and as amended. Budget amendments are passed on an as-needed basis, and a balanced budget is required.

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

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

E. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand 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. They are stated at cost, which approximates market.

F. INVESTMENTS

Under state law, the Sheriff may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Sheriff may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In

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addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. In accordance with GASB Codification Section 150, investments meeting the criteria in the Statement are stated at fair value, which is quoted market prices.

G. INVENTORY

Physical inventories consist of expendable supplies held for consumption. Because these inventories are expended within one operating cycle they are recorded as expenditures when purchased and are not recorded as an inventory asset.

H. CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 or more and with an initial useful life that extends beyond one year are capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

Buildings	20 years
Leasehold improvements	20 years
Office equipment & furniture	5 years
Law enforcement weapons & equipment	5 years
Vehicles	5 years

I. COMPENSATED ABSENCES

Employees of the Sheriff earn 3.08 hours per fourteen day pay period, up to maximum eighty hours per year of sick leave. Employees are permitted to take a maximum of eighty hours of sick leave per year for personal illness. Accrued and unused sick leave may be carried over from year to year and may only be used under the provisions of catastrophic or terminal leave.

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The cost of leave is recognized as a current year expenditure in the General Fund when leave is actually taken. Sick leave is forfeited upon termination.

Full-time employees of the Sheriff can earn up to 160 hours per year of annual leave, depending on their length of employment. Accrued, unused annual leave at year end may be carried over year to year, limited based on years of service, up to 160 hours. Hours above these limits are credited to terminal leave up to a maximum of 960 hours. The balance of unused annual leave is due to the employee at the time of termination.

Certain employees classified as non-law enforcement personnel, nonexempt law enforcement personnel, or supervisors who are exempt from the Fair Labor Standards Act may accumulate either compensatory time or overtime pay. Upon termination, these employees may be paid for up to forty hours accumulated unused compensatory time at an "hour for hour" rate.

J. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

K. EQUITY CLASSIFICATIONS

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

- a. *Net Investment in capital assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. *Restricted net position* - Consists of net position with constraints placed on the use by either (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* – All other net position that do not meet the definition of “net investment in capital assets” or “restricted”.

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When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Sheriff considers restricted funds to have been spent first.

In the fund financial statements, governmental fund equity is classified as fund balance. As such, fund balance of the governmental fund is classified as follows:

- a. *Nonspendable* - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. *Restricted* - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. *Committed* - amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- d. *Assigned* - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- e. *Unassigned* - all other spendable amounts.

Explanations of the nature and purpose of the designations of Sheriff's fund balances are as follows:

- a. *Restricted for Correctional Complex* – represents assets reserved to pay for construction, operation or debt service related to the correctional complex.
- b. *Committed for Transitional Work Program* – represents assets reserved for the transitional work program.
- c. *Committed for capital projects* - represents assets reserved to fund capital projects associated with the acquisition, planning, construction and/or renovation of buildings and improvements.
- d. *Committed for SELA Crime Lab* - represents assets reserved to fund the SELA Crime Lab.
- e. *Committed debt service* - represents assets reserved to fund the upcoming years debt service obligations.
- f. *Assigned for insurance* – represents assets reserved to fund insurance premiums, deductibles, and claims.
- g. *Assigned for drug interdiction* - represents assets reserved to be used solely for drug interdiction.
- h. *Assigned for Disasters* - represents assets reserved for emergency funding in the event of disaster, such as a hurricane.

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When an expenditure is incurred for which restricted, committed, assigned, or unassigned fund balances are available, the Sheriff considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Sheriff has provided otherwise in its commitment or assignment actions.

L. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

M. BAD DEBTS

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available, which would indicate the uncollectibility of the particular receivable. No allowance for uncollectible receivables was made due to immateriality at June 30, 2023.

N. 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.

O. SUBSEQUENT EVENT REVIEW

The Sheriff has evaluated subsequent events through December 20, 2023, the date the financial statements were available to be issued.

NOTE 2 CASH AND CASH EQUIVALENTS

Under Louisiana law, the Sheriff may deposit funds within a fiscal agent bank under the laws of the State of Louisiana, the laws of any other state in the Union, or the Laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in

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Louisiana. At June 30, 2023, the sheriff has cash and interest-bearing deposits (book balances) as follows:

	Government- wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Demand deposits	-	1,827,056	1,827,056
Interest-bearing deposits	12,110,271	6,179,065	18,289,337
Undeposited funds	-	20,636	20,636
Total cash and cash equivalents	<u>\$ 12,110,271</u>	<u>\$ 8,026,757</u>	<u>\$ 20,137,028</u>

Custodial credit risk for deposits is the risk that in the event of a failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

At June 30, 2023, the Sheriff has \$20,214,283 in deposits (collected) bank balance. Federal deposit insurance covered \$1,000,000 of the deposits while the remaining deposits were covered by collateral held by the pledging bank's agent in the Sheriff's name. As of June 30, 2023, the Sheriff's bank balance was not exposed to custodial credit risk.

NOTE 3 INVESTMENTS

Investments held at June 30, 2023, consist of \$13,762,118 in the Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

GASB Statement No. 40 *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invest in a manner consistent with GASB No. 79. The following facts are relevant for investment pools:

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- a. Credit risk: LAMP is rated AAAM by Standard & Poor's.
- b. Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- c. Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- d. Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 56 days as of June 30, 2023.
- e. Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net position value of the pool shares. LAMP, Inc. is subject to regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

A portion of the Sheriff's investments in LAMP, \$8,747,814, is restricted for use for the construction, operation, and payment of debt service related to the Correctional Complex and are reported under the Special Revenue Fund.

The Sheriff's investments also include a certificate of deposit held with a local bank. The amount of the certificate is \$1,000,000 with an initial maturity of twelve months. The maturity date is February 9, 2024. Interest is paid upon maturity at 4%. Accrued interest receivable of \$15,452 is reported in the current year on the Statement of Net Position. The certificate is covered by collateral held by the pledging bank's agent in the Sheriff's name and is therefore, not exposed to credit risk.

NOTE 4 RECEIVABLES

The receivables of \$1,166,258 at June 30, 2023, are as follows:

Ad valorem taxes	\$82,179
Amounts due for commissions	27,656
Amounts due for services	848,481
Other receivables	<u>207,942</u>
Total receivables	<u>\$1,166,258</u>

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The Sheriff considers all receivables to be collectible; therefore, no allowance has been established for doubtful accounts.

NOTE 5 DUE FROM OTHER GOVERNMENTS

The amounts due from other governments of \$3,962,681 at June 30, 2023 is as follows:

	General Fund	Special Revenue Fund	Total – Governmental Funds
State of Louisiana:			
Video Poker	\$414,006		\$414,006
Maintenance of prisoners	343,194		343,194
Supplemental pay	126,130		126,130
Total	<u>\$883,329</u>		<u>\$883,329</u>
Federal Government:			
Federal Grants	231,226		231,226
US Marshals Service	99,744		99,744
Total	<u>330,970</u>		<u>330,970</u>
Lafourche Parish Government	527,650		527,650
Lafourche Parish School Board	1,565,883	\$408,343	1,974,226
Other	246,506		246,506
Total Due from Other Gov'ts	<u>\$3,554,338</u>	<u>\$408,343</u>	<u>\$3,962,681</u>

NOTE 6 CHANGES IN CAPITAL ASSETS

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

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Capital assets not being depreciated or amortized:				
Land	\$ 1,475,867	\$ -	\$ -	\$ 1,475,867
Construction in progress	4,042,700	351,303	(3,119,047)	1,274,956
Total capital assets not being depreciated or amortized	5,518,567	351,303	(3,119,047)	2,750,822
Capital assets being depreciated or amortized:				
Intangible right to use lease - equipment	20,250	-	-	20,250
Intangible right to use lease - building	1,356,790	-	-	1,356,790
Intangible right to use lease - vehicles	1,443,802	1,227,886	(97,104)	2,574,584
Intangible right to use software subscriptions	-	140,472	-	140,472
Equipment and furniture	5,040,582	41,639	-	5,082,221
Vehicles and watercraft	4,453,623	42,657	-	4,496,280
Buildings and improvements	55,163,272	3,133,357	-	58,296,629
Total capital assets being depreciated and amortized	67,478,319	4,586,011	(97,104)	71,967,226

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	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Less accumulated depreciation or amortization for:				
Intangible right to use leases	(353,762)	(651,023)	25,657	(979,128)
Intangible right to use software subscriptions	-	(46,824)	-	(46,824)
Equipment and furniture	(4,128,623)	(189,247)	-	(4,317,870)
Vehicles and watercraft	(3,948,093)	(47,458)	-	(3,995,551)
Buildings and improvements	(6,240,722)	(1,786,586)	-	(8,027,308)
Total accumulated depreciation or amortization	(14,671,200)	(2,721,139)	25,657	(17,366,681)
Capital assets, being depreciated or amortized, net	52,807,119	1,864,873	(71,447)	54,600,544
Total capital assets, net	\$ 58,325,685	\$ 2,216,175	\$ (3,190,494)	\$ 57,351,367

Depreciation expense of \$2,055,903 and amortization expense of \$697,847 for the year ended June 30, 2023, was charged to public safety.

NOTE 7 AD VALOREM TAXES

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes are levied on the assessed value listed as of the prior January 1 for all real property, merchandise and moveable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all real property is required to be completed no less than every four years. Taxes are due and payable December 31st with interest being charged on payments after January 1st. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The tax rate for the year ended June 30, 2023, which is the 2022 tax roll, was 10.37 mills per \$1,000 of assessed valuation on property within the Parish for the purpose of maintaining and operating the Sheriff's office.

NOTE 8 TAX COLLECTOR ENDING CASH BALANCE

The amount of cash on hand at year end was \$5,382,066. The unsettled balances of the Tax Collector Fund at June 30, 2023, consist of the following:

Collection of current and prior year taxes, not settled	\$ 1,165,064
Protest taxes	<u>4,199,900</u>
Total	<u>\$ 5,382,066</u>

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NOTE 9 POSTEMPLOYMENT HEALTH CARE & LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

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

Benefits Provided – 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

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer for the amount \$10,000. 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 July 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	79
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>340</u>
Totals	<u><u>419</u></u>

Total OPEB Liability

The Sheriff’s total OPEB liability is \$23,665,411 as of the measurement date June 30, 2023, the end of the fiscal year.

Actuarial Assumptions and other inputs – The total OPEB liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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Inflation	3.0%
Salary increases	3.0%, including inflation
Discount rate	3.54%
	3.65% annually
Healthcare cost trend rates	Medical: 5.5% annually for 5 years, decreasing to 4.14% after 52 years; Dental: 4%
Mortality	Pub-2010/2021

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index over the 52 weeks immediately preceding the applicable measurement dates.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2023.

Changes in the Total OPEB Liability

Balance at June 30, 2022	<u>\$ 20,492,639</u>
Changes for the year:	
Service cost	446,058
Interest	733,335
Differences between expected and actual experience	2,609,918
Changes in assumptions	(193,406)
Benefit payments and net transfers	<u>(423,133)</u>
Net changes	<u>3,172,772</u>
Balance at June 30, 2023	<u><u>\$ 23,665,411</u></u>

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 (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	1.0% Decrease (2.65%)	Current Discount Rate (3.65%)	1.0% Increase (4.65%)
Total OPEB liability	\$ 28,529,248	\$ 23,665,411	\$ 19,917,006

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that

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are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 20,490,873	\$ 23,665,411	\$ 27,735,897

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

For the year ended June 30, 2023, the Sheriff recognized OPEB expense of \$1,639,564. At June 30, 2023, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,815,291	\$ 51,239
Changes in assumptions	3,978,014	(5,530,083)
Total	\$ 7,793,305	\$ (5,478,844)

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

<u>Years ending June 30:</u>	
2024	\$ 460,171
2025	460,171
2026	460,171
2027	460,171
2028	460,171
Thereafter	13,604

NOTE 10 PENSION PLAN

Substantially all full-time employees of the Lafourche Parish Sheriff's office are members of the Louisiana Sheriffs' Pension and Relief Fund (Fund), a cost-sharing, multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriff's Association, and the Sheriffs' Pension and Relief Fund's Office. The Sheriff's Pension and Relief Fund, State of Louisiana, is the administrator of the Fund and is governed by a board of trustees.

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Plan Description

The Fund was established for the purpose of providing retirement benefits for the employees of sheriffs' offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

Benefits Provided

Retirement Benefits

For members who become eligible for membership on or before December 31, 2011, members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one-third percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

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

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

For a member whose first employment making him eligible for membership in the system began after June 30, 2006 and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 125% of the preceding twelve-month period.

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

Disability Benefits

A member is eligible to receive disability benefits if the member has at least 10 years of creditable service when a non-service-related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of (1) a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or (2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disable receive 75% of the amount payable for total disability.

Survivor Benefits

Survivor benefits for death solely as a result of injuries in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under 18 years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no

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surviving spouse, surviving children under age eighteen with receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-two, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits

The Fund does not provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement.

Back Deferred Retirement Option Plan (Back-DROP)

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

Permanent Benefit Increases/Cost of Living Adjustments

As fully described in Title 11 of the Louisiana Revised Statutes, the Fund allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by State Legislature. Cost-of-living provisions for the

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, June 30, 2023, the actual employer contribution rate was 12.25% with an additional 0% allocated from the Funding Deposit Account. The Sheriff's statutorily required composite contribution rate for the year ended June 30, 2023 was 12.25% of annual payroll, actuarily determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by the employees during the year. Employee contributions are based on the employee's annual covered salary and are established by the board of trustees. For the year ended June 30, 2023, the employee contribution rate was 10.25%. Contributions to the pension plan from the Sheriff were \$2,192,302 for the year ended June 30, 2023.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing- funds. These additional sources of income are used, as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2023.

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

At June 30, 2023, the Sheriff reported a liability of \$20,527,072 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Sheriff's proportion was 2.525519%, which was an increase of 0.134834% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Sheriff recognized pension expense of \$4,198,976. The Sheriff recognized revenue of \$1,167,732 as its proportionate share of non-employer contributions for the year ended June 30, 2023.

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Contributions – Proportionate Share

Differences between contributions remitted to the Fund and the employer’s proportionate share are recognized in pension expense (benefit) using 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 a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the Fund and contributions reported by the participating employer.

At June 30, 2023, 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	\$ 944,268	\$ (1,019,911)
Changes of assumptions	3,066,112	-
Net difference between projected and actual earnings	8,886,930	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	500,789	(466,361)
Employer contributions subsequent to the measurement date	2,192,302	
Total	<u>\$ 15,590,401</u>	<u>\$ (1,486,272)</u>

Sheriff contributions subsequent to the measurement date in the amount of \$2,192,302 reported as deferred outflows of resources related to pensions will be recognized as a reduction in net pension liability in the subsequent measurement period.

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 ending June 30,	LSRPF in \$
2023	3,096,068
2024	2,614,713
2026	1,314,081
2026	4,886,965
Total	<u>11,911,827</u>

Actuarial Assumptions - A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022 is as follows:

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Valuation Date	June 30, 2022
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	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2022 – 5 years
	2021 – 5 years
	2020 – 6 years
	2019 – 6 years
	2018 – 6 years
	2017 – 7 years
	2016 – 7 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. The data was then assigned

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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, 2022 are as follows:

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

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

Sensitivity to Changes in the Discount Rate - The following presents the Sheriff's proportionate share of the net pension liability (NPL) calculated using the discount rate of 6.85%, as well as what the Sheriff's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate used by each of the Retirement Systems:

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	<u>Discount Rate</u>	<u>LPSO Net Pension Liability</u>
1% decrease	5.85%	\$36,348,904
Current discount rate	6.85%	20,527,072
1% increase	7.85%	\$7,334,430

The Sheriff's Pension and Relief Fund has issued as stand-alone audit report on their financial statements for the year ended June 30, 2023. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.gov.

NOTE 12 DEFERRED COMPENSATION PLAN

Certain employees of the Lafourche Parish Sheriff participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397. The Sheriff's contribution to the Plan for the year ended June 30, 2022, was \$488,023.

NOTE 11 COMPENSATED ABSENCES

At June 30, 2023, employees of the sheriff have accumulated and vested \$610,481 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. This is recorded in the general fund as a short-term obligation. There is no portion required to be reported as a long-term liability in the Statement of Net Position.

NOTE 12 CHANGES IN CUSTODIAL FUND BALANCES

A summary of changes in custodial fund balances due to the general fund, taxing bodies and others can be found on page 52 of this report.

LAFOURCHE PARISH SHERIFF
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Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

NOTE 13 LONG-TERM DEBT AND OTHER OBLIGATIONS

The following is a summary of long-term obligation transactions during the year:

	Balance at 6/30/22	Additions	Reductions	Balance at 6/30/23
Governmental activities:				
2016 Bond Issue	36,730,000	-	(1,050,000)	35,680,000
2020 Bond Issue	3,990,000	-	(260,000)	3,730,000
Lease obligations	2,752,147	1,227,886	(688,103)	3,291,930
Subscription software oblig.	-	94,912	-	94,912
Equipment financing	194,580	-	(64,860)	129,720
Compensated absences	42,322	-	(42,322)	-
Pension obligation	(1,184,704)	21,711,776	-	20,527,072
Other post-employment benefits	20,492,639	3,172,772	-	23,665,411
	<u>\$63,016,984</u>	<u>\$26,207,346</u>	<u>\$(2,105,285)</u>	<u>\$ 87,119,045</u>

Long term debt:

2016 Bond Issue - During fiscal year ended June 2015, the Lafourche Parish Law Enforcement District passed a resolution to issue bonds to construct a new correctional complex for the parish located on Tiger Drive in Thibodaux, Louisiana. The Sheriff's Office received the proceeds of the bond issuance in fiscal year ended June 30, 2016 in the amount of \$41,565,000 with a final maturity on September 1, 2044 and with an interest rate at 2.0% to 4.0%. The bonds are secured with the proceeds of the Sheriff's 0.2% sales tax proceeds dedicated to the construction and operation of the correctional complex.

2020 Bond Issue - During fiscal year ended June 2020, the Lafourche Parish Law Enforcement District passed a resolution to issue bonds to construct a new dormitory building at the location of the correctional complex for the parish located on Tiger Drive in Thibodaux, Louisiana. The Sheriff's Office received the proceeds of the bond issuance in fiscal year ended June 30, 2020 in the amount of \$4,000,000 with a final maturity on March 1, 2035 and with an interest rate at 2.75%. The bonds are secured with the proceeds of the Sheriff's 0.2% sales tax proceeds dedicated to the construction and operation of the correctional complex.

Equipment Financing - During fiscal year ended June 2021, the Lafourche Parish Law Enforcement District entered into an agreement with Axon Enterprise, Inc. to finance the purchase of new taser equipment. The total cost of the equipment was \$329,517 to be paid over five years at zero interest.

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Payments to maturity on the obligations above, including interest requirements, are as follows:

Year ending June 30,	Principal	Interest	Total
2024	\$ 1,409,860	\$ 1,294,150	\$ 2,704,010
2025	1,464,860	1,242,763	2,707,623
2026	1,450,000	1,189,300	2,639,300
2027	1,505,000	1,133,900	2,638,900
2028	1,560,000	1,076,325	2,636,325
2029-2033	8,730,000	4,438,775	13,168,775
2034-2038	9,195,000	2,879,925	12,074,925
2039-2043	9,845,000	1,467,056	11,312,056
2044-2047	4,380,000	137,969	4,517,969
	<u>\$ 39,539,720</u>	<u>\$ 14,860,163</u>	<u>\$ 54,399,883</u>

Lease obligations - The Sheriff's current lease agreements are summarized as follows.

	Commencement Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance at June 30, 2023
Jail equipment	8/1/2018	5 years	\$ 10,560	2.75%	\$ 48,600	\$ 856
Day reporting building	11/1/2021	3 years	36,000	2.75%	234,048	189,520
Work release facility	5/1/2009	20 years	198,000	2.75%	2,866,577	1,069,994
Vehicles	Various	Various	542,643	2.42% - 6.55%	<u>2,782,549</u>	<u>2,031,962</u>
Total lease agreements					<u>\$5,931,774</u>	<u>\$ 3,292,332</u>

Lease agreements with Auto-Chlor for the washing machines and clothes dryers at the jail. The agreements began August 1, 2018 for a term of 5 years. The leases can be automatically renewed for an additional one-year period on each annual anniversary of the commencement date until canceled by either party. The Sheriff will not acquire the equipment at the end of the lease term.

A lease agreement with St. Mary Partners, LLC for the Day Reporting building in Thibodaux. The agreement began November 1, 2021 for a term of 3 years. The lease includes two options to renew for an additional two years each. Monthly rent will increase with each renewal option exercised, per the lease agreement.

A lease agreement with Rebstock Marine Transportation for the Work Release Center building in Raceland. The agreement was renewed effective May 1, 2009 and terminating April 30, 2029. Monthly payments were adjusted on June 1, 2014 when it increased to \$16,500.

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A lease agreement with Enterprise FM Trust for vehicles. The agreement began February 26, 2015 and is cancellable, by any party, at any time, by providing 30 days' prior written notice. Payments are contingent upon number of vehicles rented. The Sheriff will not acquire the vehicles at the end of the lease term.

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	735,088	131,448	866,536
2025	725,600	102,375	827,975
2026	735,644	72,514	808,158
2027	601,587	41,795	643,382
2028	317,698	16,403	334,101
2029	<u>176,715</u>	<u>4,860</u>	<u>181,575</u>
	<u>\$ 3,292,332</u>	<u>\$ 369,395</u>	<u>\$ 3,661,727</u>

Subscription Based Information Technology Arrangements – The Sheriff's current subscription-based information technology arrangements (SBITAs) are summarized as follows:

	Commencement Date	Payment Terms	Payment Amount	Interest Rate	Total Subscription Liability	Balance at June 30, 2023
Software licenses	10/1/2022	3 years	48,100	2.75%	<u>\$ 140,472</u>	<u>\$ 94,912</u>
Total subscription agreements					<u>\$ 140,472</u>	<u>\$ 94,912</u>

A SBITA with SHI International Corp for Microsoft licenses. The agreement began October 1, 2022 for a term of 3 years.

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 46,812	\$ 1,287	\$ 48,099
2025	<u>48,100</u>	<u>-</u>	<u>48,100</u>
	<u>\$ 94,912</u>	<u>\$ 1,287</u>	<u>\$ 96,199</u>

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Community Disaster Loan - The Sheriff obtained approval for a Community Disaster Loan obtained through the Federal Emergency Management Agency (FEMA) to aid in loss of taxes and other revenue due to Hurricane Ida. The maximum loan amount is \$5,000,000 and is to be used to carry on essential functions of the Lafourche Parish Sheriff's Office. Part or all of the balance of this loan may qualify for loan cancellation as determined by FEMA. After reviewing loan cancellation criteria, the Sheriff expects to qualify for full cancellation. As of June 30, 2023, the Sheriff had not yet received an advance on these funds; therefore, the balance at June 30, 2023 is zero.

NOTE 14 SHORT TERM LEASE OBLIGATIONS

The Sheriff's current operating lease agreements are outlined below.

A month-to-month lease agreement with Classic Business Products for copy machines. Monthly payments are \$1,487.

A month-to-month lease agreement with the Bayou Country Children's Museum, Inc. for the use and sharing of building space. Monthly payments are \$5,000.

A month-to-month lease agreement with the Town of Lockport for a portion of the Lockport Town Hall Complex, designated as Suite B. Monthly payments are \$1,000.

NOTE 15 TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2023, include \$4,199,900 of taxes paid under protest and interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

NOTE 16 EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

The Lafourche Parish Council (a separate entity) provides the Sheriff with office space at no cost. The cost of maintaining and operating this space is paid by the Lafourche Parish Council as required by statute. These expenditures are not included in the accompanying financial statements.

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NOTE 17 ON BEHALF PAYMENTS FOR SALARIES

Qualified employees of the Sheriff's office receive a monthly salary supplement from the state. These supplements which aggregated \$1,427,682 for the year ended June 30, 2023 are reported as revenue and expenditures in the accompanying financial statements.

NOTE 18 TAX ABATEMENTS

The Lafourche Parish Government enters into property tax abatement agreements with local businesses under the Louisiana Economic Development Act of 2013. Under this act, localities may grant property tax abatements for the purpose of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business within or promising to relocate to the Parish.

For the fiscal year ended June 30, 2023, the Parish abated property taxes totaling \$358,842, which represents the Lafourche Parish Sheriff's portion of the forfeited revenue.

NOTE 19 LITIGATION, CLAIMS, AND RISK MANAGEMENT

At June 30, 2023, the Sheriff was a defendant in lawsuits principally arising from the normal course of operations. The Sheriff plans to vigorously oppose these suits. The Sheriff's legal counsel has reviewed the claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome of the Sheriff. It is the opinion of the Sheriff, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the Sheriff's financial position.

The Sheriff is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illness; natural disasters; and employee accident and health benefits. Commercial insurance coverage is purchased to cover real and personal property, general liability, automobile, crime, and law enforcement liability. There has been no significant reduction in insurance coverage during the current fiscal year.

Required Supplementary Information

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Tax and related revenues	\$ 9,250,000	\$ 9,000,000	9,027,194	\$ 27,194
Sales and use tax	10,200,000	11,900,000	12,371,704	471,704
Intergovernmental fees & revenues	6,094,629	5,347,233	5,724,333	377,100
Charges for fees & services	12,630,525	12,572,115	12,949,967	377,852
Forfeitures & restitution	52,085	53,764	90,438	36,674
Interest income	3,000	220,202	264,651	44,449
Other	409,750	595,275	630,852	35,577
Total revenues	<u>38,639,989</u>	<u>39,688,589</u>	<u>41,059,138</u>	<u>1,370,549</u>
Expenditures:				
Public safety:				
Salaries and related benefits	25,739,511	27,496,738	26,884,834	611,904
Operating expenditures	4,626,340	5,123,549	5,391,420	(267,871)
Law enforcement expenditures	7,118,612	8,508,820	7,431,587	1,077,233
Debt service	-	-	818,802	(818,802)
Capital outlay	160,000	1,750,212	1,712,423	37,789
Other	176,250	47,107	44,591	2,516
Total expenditures	<u>37,820,713</u>	<u>42,926,426</u>	<u>42,283,657</u>	<u>642,769</u>
Excess (Deficiency) of revenues over expenditures	819,276	(3,237,837)	(1,224,519)	2,013,318
Other Financing Sources (Uses):				
Lease financing	-	1,369,212	1,368,357	855
Insurance proceeds	-	35,321	35,321	-
Transfers in (out), net	-	937,511	965,950	(28,439)
Total other financing sources (uses)	<u>-</u>	<u>2,342,044</u>	<u>2,369,629</u>	<u>27,585</u>
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	819,276	(895,793)	1,145,110	2,040,903
Fund Balance, beginning	<u>15,927,861</u>	<u>15,927,861</u>	<u>15,927,861</u>	<u>-</u>
Fund Balance, ending	<u>\$ 16,747,137</u>	<u>\$ 15,032,068</u>	<u>\$ 17,072,971</u>	<u>\$ 2,040,903</u>

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Sales and Use Tax	\$ 3,250,000	\$ 4,000,000	4,296,666	\$ 296,666
Interest income	-	250,000	313,249	63,249
Other	2,500	-	-	
Total revenues	<u>3,252,500</u>	<u>4,250,000</u>	<u>4,609,915</u>	<u>359,915</u>
Expenditures:				
Banking fees	500	-	-	-
Total expenditures	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of revenues over expenditures	3,252,000	4,250,000	4,609,915	359,915
Other Financing Sources (Uses):				
Transfers out	(4,158,788)	(3,586,044)	(3,614,600)	(28,556)
Total other financing sources (uses)	<u>(4,158,788)</u>	<u>(3,586,044)</u>	<u>(3,614,600)</u>	<u>(28,556)</u>
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	(906,788)	663,956	995,314	331,358
Fund Balance, beginning	<u>8,160,843</u>	<u>8,160,843</u>	<u>8,160,844</u>	<u>1</u>
Fund Balance, ending	<u>\$ 7,254,055</u>	<u>\$ 8,824,799</u>	<u>\$ 9,156,158</u>	<u>\$ 331,359</u>

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

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

	2018	2019	2020	2021	2022	2023
Total OPEB Liability						
Service cost	\$ 362,430	\$ 404,910	\$ 656,809	\$ 636,886	\$ 694,871	\$ 446,058
Interest	508,845	553,252	619,423	557,115	571,223	733,335
Changes in benefit terms	-	-	-	-	-	-
Differences between expected & actual experience	365,055	375,523	1,359,847	609,457	(226,078)	2,609,918
Changes of assumptions	-	711,387	5,180,751	(276,464)	(6,308,578)	(193,406)
Benefit payments	(340,060)	(280,411)	(295,834)	(319,314)	(336,876)	(423,133)
Net change in total OPEB liability	\$ 896,270	1,764,661	7,520,996	1,207,680	(5,605,438)	3,172,772
Total OPEB liability - beginning	14,708,469	15,604,739	17,369,400	24,890,396	26,098,076	20,492,638
Total OPEB liability - ending	\$ 15,604,739	\$ 17,369,400	\$ 24,890,396	\$ 26,098,076	\$ 20,492,638	\$ 23,665,410
Covered employee payroll	\$ 15,851,920	\$ 14,001,821	\$ 14,421,876	\$ 14,481,560	\$ 14,916,007	\$ 14,272,827
Net OPEB liability as a percentage of covered-employee payroll	98.44%	124.05%	172.59%	180.22%	137.39%	165.81%
Notes to Schedule:						
Changes of benefit terms:	None	None	None	None	None	None
Changes of assumptions:						
Discount Rate:	3.50%	3.50%	2.21%	2.16%	3.54%	3.65%
Mortality:	RP-2000	RP-2000	RP-2000	RP-2014	RP-2014	Pub-2010/2021
Trend:	5.5%	5.5%	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.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Schedule of Proportionate Share of Net Pension Liability
For the Year Ended June 30, 2023 *

Year Ended June 30,	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered- Employee Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2015	2.499986%	\$ 9,899,958	\$ 16,124,719	61.3962%	87.34%
2016	2.447683%	\$ 10,910,589	\$ 16,233,618	67.2098%	86.61%
2017	2.481039%	\$ 15,746,894	\$ 16,944,300	92.9333%	82.10%
2018	2.698096%	\$ 11,683,494	\$ 18,688,344	62.5175%	88.49%
2019	2.515834%	\$ 9,647,339	\$ 17,315,785	55.7141%	90.41%
2020	2.522962%	\$ 11,934,188	\$ 17,637,050	67.6654%	88.91%
2021	2.501325%	\$ 17,312,053	\$ 18,502,407	93.5665%	84.73%
2022	2.390685%	\$ (1,184,704)	\$ 17,421,550	-6.8002%	101.04%
2023	2.525519%	\$ 20,527,072	\$ 18,734,488	109.5684%	83.90%

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

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

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

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

Year Ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2015	\$ 2,313,291	\$ 2,313,291	-	\$ 16,233,618	14.2500%
2016	\$ 2,329,841	\$ 2,329,841	-	\$ 16,944,300	13.7500%
2017	\$ 2,476,206	\$ 2,476,206	-	\$ 18,688,344	13.2500%
2018	\$ 2,207,763	\$ 2,207,763	-	\$ 17,315,785	12.7500%
2019	\$ 2,160,539	\$ 2,160,539	-	\$ 17,637,050	12.2500%
2020	\$ 2,266,545	\$ 2,266,545	-	\$ 18,502,407	12.2500%
2021	\$ 2,134,140	\$ 2,134,140	-	\$ 17,421,547	12.2500%
2022	\$ 2,133,616	\$ 2,133,616	-	\$ 18,734,488	12.2500%
2023	\$ 2,192,302	\$ 2,192,302	-	\$ 19,063,499	11.5000%

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

See independent auditor's report.

Other Supplementary Information

General Descriptions – Custodial Funds

Bond Fund

This fund accounts for the collections of bonds taken to secure the appearance of an individual before the district court. If, at the time appointed, such person fails to appear and answer when called, the judge, on motion of the district attorney, can enter a judgement decreeing the forfeiture of the bond. Deductions and distributions are made in the manner prescribed by order of the court.

Criminal Fines Fund

This fund accounts for the collection of guilty pleas for traffic violations and for the collection of various other non-traffic violations and criminal offenses. In addition, the fund also collects all fines assessed by the district court. Deductions and distributions of these collections are made in the manner prescribed by law.

Sales & Seizures Fund

The Sales & Seizures Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

Prison Inmate Fund

This fund accounts for deposits made by and for the inmates and for authorized withdrawals.

Evidence Fund

All United States currency received by the evidence section, whether considered evidence, seized funds, or found property, is to be deposited into the Narcotics Seizures Fund, and maintained by the Sheriff. All found property is to be returned to its rightful owner as soon as possible after obtaining the proper release. Other money that can be specifically identified to a third party can be released upon obtaining the proper authorization and release forms.

Alcohol Licenses Fund

The Alcohol Licenses Fund accounts for the collection and distribution of funds received from the sale of alcohol licenses.

Community Needs Fund

The Community Needs Fund accounts for the collection and distribution of funds received from various organizations for the welfare of persons in need of temporary shelter and various other community needs.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Fiduciary Fund Type - Custodial Funds

Combining Schedule of Fiduciary Net Position
June 30, 2023

	BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	PRISON INMATE FUND	EVIDENCE FUND	ALCOHOL LICENSE FUND	COMMUNITY NEEDS FUND	TOTAL
ASSETS									
Cash and cash equivalents	\$ 1,122,917	\$ 132,947	\$ 230,452	\$ 5,382,066	\$ 1,065,517	\$ 97,340	\$ 1,064	\$ 11,566	\$ 8,043,869
Due from general fund	596	-	2,083	-	-	-	-	-	2,680
TOTAL ASSETS	<u>1,123,514</u>	<u>132,947</u>	<u>232,535</u>	<u>5,382,066</u>	<u>1,065,517</u>	<u>97,340</u>	<u>1,064</u>	<u>11,566</u>	<u>8,046,549</u>
LIABILITIES									
Due to general fund	14,708	19,411	22,922	82,179	188,869	-	-	-	328,090
Due to taxing bodies and others	1,108,806	113,535	209,613	5,299,887	876,647	97,340	1,064	11,566	7,718,459
TOTAL LIABILITIES	<u>\$ 1,123,514</u>	<u>\$ 132,947</u>	<u>\$ 232,535</u>	<u>\$ 5,382,066</u>	<u>\$ 1,065,517</u>	<u>\$ 97,340</u>	<u>\$ 1,064</u>	<u>\$ 11,566</u>	<u>\$ 8,046,549</u>

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Fiduciary Fund Type - Custodial Funds

Combining Schedule of Changes in Amounts Due to Taxing Bodies and Others
For the Year Ended June 30, 2023

	BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	PRISON INMATE FUND	EVIDENCE FUND	ALCOHOL LICENSE FUND	COMMUNITY NEEDS FUND	TOTAL
Balances, beginning of year	\$ 1,079,573	\$ 97,699	\$ 284,935	\$ 4,438,509	\$ 963,537	\$ 93,605	\$ 639	\$ 11,056	\$ 6,969,554
Additions:									
Deposits:									
Sheriff's sales & suits	-	-	2,038,973	-	-	-	-	-	2,038,973
Bonds	835,516	-	-	-	-	-	-	-	835,516
Fines and costs	-	1,331,882	-	-	-	-	-	-	1,331,882
Garnishments	-	-	470,249	-	-	-	-	-	470,249
Beer & liquor permits	-	-	-	-	-	-	43,057	-	43,057
Taxes, fees, etc., paid to tax collector	-	-	-	108,977,734	-	-	-	-	108,977,734
Interest earned	990	-	291	-	-	-	-	-	1,281
Other	-	-	-	-	5,027,521	3,735	-	1,000	5,032,256
Total additions	<u>836,506</u>	<u>1,331,882</u>	<u>2,509,513</u>	<u>108,977,734</u>	<u>5,027,521</u>	<u>3,735</u>	<u>43,057</u>	<u>1,000</u>	<u>118,730,947</u>
Total	1,916,079	1,429,581	2,794,448	113,416,244	5,991,058	97,340	43,696	12,056	125,700,501
Reductions:									
State of Louisiana:									
Taxes, fees, etc., distributed to taxing bodies, and others	-	-	-	108,033,829	-	-	-	-	108,033,829
Deposits settled to:									
Sheriff	-	143,182	557,191	-	-	-	-	-	700,373
Parish Council	-	-	-	-	-	-	-	-	-
Litigants	-	-	2,004,722	-	-	-	-	-	2,004,722
Bond fees paid	792,073	-	-	-	-	-	-	-	792,073
Other	492	1,153,452	-	348	4,925,541	-	42,632	490	6,122,955
Total reductions	<u>792,565</u>	<u>1,296,634</u>	<u>2,561,913</u>	<u>108,034,177</u>	<u>4,925,541</u>	<u>-</u>	<u>42,632</u>	<u>490</u>	<u>117,653,952</u>
Balances, end of year	\$ 1,123,514	\$ 132,947	\$ 232,535	\$ 5,382,066	\$ 1,065,517	\$ 97,340	\$ 1,064	\$ 11,566	\$ 8,046,549

See independent auditor's report.

STATE OF LOUISIANA

PARISH OF LAFOURCHE

AFFIDAVIT

CRAIG WEBRE, SHERIFF OF LAFOURCHE PARISH

BEFORE ME, the undersigned authority, personally came and appeared, Craig Webre, the sheriff of Lafourche Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$5,382,066 is the amount of cash on hand in the tax collector accounts on June 30, 2023;

He further deposed and said:

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

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

Craig Webre

Craig Webre, Sheriff of Lafourche Parish

SWORN to and subscribed before me, Notary, this 20th day of December 2023, in in Thibodaux, Louisiana.

[Signature] (Signature)

TIMOTHY S. KEARNS (Print), # 015415

FOR LIFE (Commission)



TIMOTHY S. KEARNS
Notary Public ID No. 015415
Lafourche Parish, Louisiana
Commissioned for Life

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Thibodaux, Louisiana

Schedule of 2022 Tax Roll and Collections
For the Year Ended June 30, 2023

TAXING ENTITY	ORIGINAL ASSESSMENT	TAX ORDER CHANGES	ADJUDICATED/ EXEMPT	TOTAL TAXES COLLECTIBLE	TAXES COLLECTED	REFUNDS	**AMOUNT TO BE COLLECTED
Bayou Blue Fire District	688,961	(4,381)	(283)	684,296	683,211	2,856	3,942
Bayou Lafourche Fresh Water	1,887,229	(33,655)	(1,650)	1,851,923	1,796,281	8,099	63,741
Central Lafourche Ambulance	1,195,591	(26,402)	(990)	1,168,199	1,118,363	12,166	62,002
Drainage Dist. #1	318,109	(11,878)	(312)	305,919	288,477	2,385	19,827
Drainage Dist. #5	346,602	(565)	(20)	346,017	345,502	182	698
Fire Dist #1	641,844	(4,952)	(666)	636,226	632,676	1,621	5,171
Fire Dist #2	367,223	(15,343)	(195)	351,686	318,071	7,508	41,123
Fire Dist #3	3,846,504	(86,533)	(3,520)	3,756,450	3,611,425	10,749	155,775
Fire Dist #4	87,143	(315)	(18)	86,810	86,696	172	285
Fire Dist #6	576,877	(8,400)	(809)	567,667	568,834	2,933	1,766
Fire Dist #7	121,252	(251)	(10)	120,991	120,891	72	172
Fire Dist #9	51,885	(387)	-	51,498	51,485	313	326
Fire Dist #8-A	31,725	-	-	31,725	31,050	-	675
Fire Dist #8-B	27,300	(450)	-	26,850	24,938	75	1,988
Fire Dist #8-C	162,255	(300)	(225)	161,730	160,792	150	1,088
Fire Dist #5 (Bond)	65,722	(1,568)	-	64,154	54,256	959	10,857
Fire Dist #5 (Maintenance)	191,191	(4,562)	-	186,629	157,836	2,791	31,584
Fire T&L #6	38,533	(344)	(10)	38,180	38,196	97	81
Forestry Dept Office of Mgmt	4,912	-	-	4,912	4,912	-	-
Greater Lafourche Port Comm.	2,899,676	(67,796)	(2,590)	2,829,289	2,714,304	8,327	123,313
Hospital Dist. #1	1,906,525	(44,576)	(1,703)	1,860,245	1,784,643	5,475	81,077
Hospital Dist. #2	162,887	(3,597)	(135)	159,155	152,365	1,657	8,447
Juvenile Justice Commission	2,865,632	(51,114)	(2,503)	2,812,015	2,727,702	12,280	96,594
Lafourche Ambulance	1,440,992	(33,691)	(1,288)	1,406,013	1,348,872	4,138	61,280
Council on Aging	1,764,155	(31,467)	(1,541)	1,731,147	1,679,241	7,560	59,465
Lafourche Law Enforcement	9,286,438	(165,643)	(8,110)	9,112,686	8,839,459	39,796	313,023
Lafourche Parish Council	22,183,344	(409,103)	(18,396)	21,755,845	21,077,955	97,915	775,805
Lafourche Parish Council	438,944	(10,263)	(392)	428,289	410,884	1,261	18,666
Lafourche Parish Government	67,380	(660)	(4,240)	62,480	4,730	-	57,750

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Thibodaux, Louisiana

Schedule of 2022 Tax Roll and Collections
For the Year Ended June 30, 2023

TAXING ENTITY	ORIGINAL ASSESSMENT	TAX ORDER CHANGES	ADJUDICATED/ EXEMPT	TOTAL TAXES COLLECTIBLE	TAXES COLLECTED	REFUNDS	**AMOUNT TO BE COLLECTED
Lafourche Parish School Board	38,775,582	(691,642)	(33,864)	38,050,076	36,909,215	166,170	1,307,031
Lafourche Parish Tax Assessor	2,193,999	(39,134)	(1,916)	2,152,949	2,088,397	9,402	73,954
Lafourche Water Dist. #1	2,774,152	(55,962)	(2,334)	2,715,856	2,622,455	13,242	106,643
Louisiana Tax Commission	51,735	-	-	51,735	51,735	-	-
North Lafourche Levee	4,675,454	(57,851)	(4,220)	4,613,383 4	4,536,965	26,226	102,644
Recreation Commission	1,459,681	(26,036)	(1,275)	1,432,370	1,389,423	6,255	49,202
Recreation Dist #1	171,496	(6,047)	(77)	165,372	152,432	2,887	15,826
Recreation Dist #	451,391	(4,862)	(136)	446,393	429,254	2,991	20,129
Recreation Dist #2	177,207	(1,372)	(185)	175,651	174,667	449	1,432
Recreation Dist #8	54,955	(386)	-	54,570	54,557	312	324
South Lafourche Levee Dist	4,628,030	(105,641)	(3,929)	4,518,460	4,327,175	14,340	205,625
Special Education Dist #1	2,208,019	(51,625)	(1,973)	2,154,422	2,066,864	6,341	93,899
Town of Golden Meadow	231,206	(2,729)	(1,942)	226,535	222,096	162	4,600
Town of Lockport	78,366	(358)	(87)	77,921	77,334	83	671
TOTAL AD VALOREM TAXES	\$ 111,598,105	\$ (2,061,843)	\$ (101,542)	\$ 109,434,719	\$ 105,936,615	\$ 480,399	\$ 3,978,503

**Taxes assessed and uncollected at year end included immovable and movable property.

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
Schedule of Compensation, Benefits, and Other Payments To Agency Head
For the Year Ended June 30, 2023

Agency Head Name: Craig Webre, Sheriff

PURPOSE	AMOUNT
Salary	\$ 189,811
Benefits - Insurance	10,107
Benefits - Retirement	44,220
Benefits - Deferred Compensation Match	13,500
Dues	1,135
Registration Fees	1,628
Conference Travel	8,485
Reimbursements	5,863
TOTAL	<u>\$ 274,749</u>

See independent auditor's report.

LAFOURCHE PARISH SHERIFF

Thibodaux, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Cash Basis Presentation

Year Ended June 30, 2023

	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 6/30/2023
Beginning Balance of Amounts Collected (i.e. cash on hand)	448,181	371,821
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	1,613,593	888,263
Bond Fees	242,741	225,840
Asset Forfeiture/Sale	19,174	13,190
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	288,304	442,119
Criminal Fines - Contempt	-	-
Criminal Fines - Other	248,761	352,688
Restitution	300	4,200
Probation/Parole/Supervision Fees	30,837	49,498
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	664	616
Other (do not include collections that fit into more specific categories above)	-	-
Subtotal Collections	2,444,374	1,976,414
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
Assumption Parish Sheriff's Office - Civil Fees	42	-
Bayou Region Crime Stoppers - Court Costs/Fees	3,938	6,845
East Baton Rouge Parish Sheriff's Office - Civil Fees	600	-
Jefferson Parish Sheriff's Office - Civil Fees	30	60
Lafourche Parish Clerk of Court - Bond Fees	1,524	1,342
Lafourche Parish Clerk of Court - Civil Fees	62,899	68,100
Lafourche Parish Clerk Of Court - Court Costs/Fees	59,335	81,566
Lafourche Parish Council - Court Costs/Fees	31,736	45,314
Lafourche Parish Council - Court Fines	192,078	205,091
Lafourche Parish District Attorney - Asset Forfeiture/Sale	2,947	1,318
Lafourche Parish District Attorney - Bond Fees	57,393	53,478
Lafourche Parish District Attorney - Court Costs/Fees	38,391	52,944
Lafourche Parish District Attorney - Court Fines	30,328	32,383
Lafourche Parish District Attorney Asset Recovery Team - Asset Forfeiture Sale	147	67
Louisiana Commission on Law Enforcement - Court Costs/Fees	8,396	13,499
Louisiana Department of Health and Hospitals - Court Costs/Fees	4,160	6,185
Louisiana Department of Wildlife and Fisheries - Court Costs/Fees	18	470
Louisiana State Police - Court Costs/Fees	2,290	1,900
Louisiana Supreme Court - Court Costs/Fees	6,550	10,298
Orleans Parish Sheriff's Office-Civil Fees	30	90
Seventeenth Judicial District Court - Asset Forfeiture/Sale	2,902	1,318
Seventeenth Judicial District Court - Bond Fees	52,058	48,780
Seventeenth Judicial District Public Defender - Bond Fees	53,582	50,122
Seventeenth Judicial District Public Defender - Court Costs/Fees	84,242	117,012
Southeast Louisiana Regional Criminalistics Lab Commission - Bond Fees	1,524	1,342
Southeast Louisiana Regional Criminalistics Lab Commission - Court Costs/Fees	24,513	33,188
St Charles Parish Sheriff's Office - Civil Fees	157	-
St. Bernard Parish Sheriff's Office - Civil Fees	67	-
St. James Parish Sheriff's Office - Civil Fees	12	56
St. Landry Parish Sheriff's Office - Civil Fees	2	-
St. Tammany Parish Sheriff's Office - Civil Fees	66	-

LAFOURCHE PARISH SHERIFF
 Thibodaux, Louisiana
Justice System Funding Schedule - Collecting/Disbursing Entity
 As Required by Act 87 of the 2020 Regular Legislative Session
 Cash Basis Presentation
 Year Ended June 30, 2023

	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 6/30/2023
<i>State of Louisiana - Department of Justice - Civil Fees</i>	326	361
<i>Terrebonne Parish Clerk Of Court - Civil Fees</i>	-	40
<i>Terrebonne Parish Sheriff's Office - Civil Fees</i>	279	215
<i>Vermillion Parish Sheriff's Office - Civil Fees</i>	6	-
Less: Amounts Retained by Collecting Agency		
<i>Lafourche Parish Sheriff's Office - Asset Forfeiture/Sale</i>	13,178	10,486
<i>Lafourche Parish Sheriff's Office - Bond Fees</i>	65,073	60,219
<i>Lafourche Parish Sheriff's Office - Civil Fees</i>	315,799	248,636
<i>Lafourche Parish Sheriff's Office - Court Costs/Fees</i>	34,835	39,209
<i>Lafourche Parish Sheriff's Office - Court Fines</i>	30,328	32,383
<i>Lafourche Parish Sheriff's Office - Probation/Parole/Supervision Fees</i>	26,008	42,899
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Disbursements to Individuals - Civil Fees	1,308,096	575,162
Disbursements to Individuals - Restitution	4,500	
Payments to 3rd Party Collection/Processing Agencies - Probation/Parole/Supervision Fees	4,829	6,599
Subtotal Disbursements/Retainage	2,525,214	1,848,977
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	367,341	499,258
Ending Balance of "Partial Payments" Collected but not Disbursed <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected <i>(i.e. receivable balance)</i>	-	-
Total Waivers During the Fiscal Period <i>(i.e. non-cash reduction of receivable balances, such as time served or community service)</i>	-	-

Internal Control, Compliance and Other Information



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

Honorable Craig Webre
Lafourche Parish Sheriff
Thibodaux, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, each non-major fund, and the remaining fund information of the Lafourche Parish Sheriff (the Sheriff), State of Louisiana, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated December 20, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



Thibodaux, Louisiana
December 20, 2023



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

Honorable Craig Webre
Lafourche Parish Sheriff
Thibodaux, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Lafourche Parish Sheriff Office's (the Sheriff) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 2023. The Sheriff's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance

with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Sheriff's federal programs.

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Report Internal Control Over Compliance

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

over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose; however, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document; therefore, its distribution is not limited.



Thibodaux, Louisiana
December 20, 2023

LAFOURCHE PARISH SHERIFF
 Thibodaux, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass Through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF JUSTICE			
Bulletproof Vest Partnership Program	16.607	2021BUBX21028056	\$ 5,551
Swift Certain, and Fair Supervision Program (Guardianship Project)	16.828	2020-HO-BX-0002	132,515
Comprehensive Opioid, Stimulant and other Substances Use Program	16.838	15PBJA-22-GG-04481-COAP	52,395
Passed through the State of LA Commission on Law Enforcement Residentail Substance Abuse Treatment for State Prisoners - Lafourche STAT	16.593	2020-RT-01-6821	100,731
Passed through the State of LA Commission on Law Enforcement Crime Victim Assistance - PACT Place Supervised Visitation Program	16.575 16.575 16.575	2019-VA-03/02/01-5873 2020-VA-01/02/03/04-6474 2021-VA-01/02/03/04-6923	16,416 101,377 30,354
Passed through the State of LA Department of Justice, Attorney General's Office Sex Offender Registration Program	*16.U01	*	5,908
Passed through the State of LA Commission on Law Enforcement Edward Byrne Memorial Justice Assistance Grant Program Multi Jurisdictional Task Force (METLAC) Street Sales Disruption	16.738	2020-DJ-01-6380	12,111
Passed through the State of LA Commission on Law Enforcement Violence Against Women Grants - Combination Investigation Domestic Violence Task Force	**16.588	2021-WF-01-6586 2021-VA-01/02/03/04-6949	111,625 34,103
Passed through the State of LA Commission on Law Enforcement Violence Against Women Grants - STOP Grant	**16.588	2020-WF-01-5913	<u>10,518</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>\$ 613,604</u>

See accompanying notes to schedules of expenditures of financial awards.

LAFOURCHE PARISH SHERIFF
 Thibodaux, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass Through Grantor's Number	Federal Expenditures
US. DEPARTMENT OF HOMELAND SECURITY			
Passed through the State of LA- Governor's Office of Homeland Security & Emergency Preparedness Disaster Grants - Public Assistance Presidentially Declared Disasters	97.036	FEMA-IDA-DR-4611-LA	\$ 45,737
TOTAL US. DEPT. OF HOMELAND SECURITY			<u>\$ 45,737</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Highway Safety Cluster</i>			
Passed through the State of LA - Dept of Public Safety & Corrections State and Community Highway Safety	20.600 20.600	2022-30-34 2023-30-34	\$ 30,024 66,789
<i>Total Highway Safety Cluster</i>			<u>96,814</u>
TOTAL U.S. DEPT. OF TRANSPORTATION			<u>\$ 96,814</u>
TOTAL MONITARY AWARDS			<u><u>\$ 756,154</u></u>

* Assistance Listing Number and/or Grantor's Number not available

** Major program

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

NOTE A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Lafourche Parish Sheriff and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – De-Minimis Indirect Cost Rate

The Sheriff has not negotiated an indirect cost rate. Also, the Sheriff elected not to use the 10% de minimis cost rate as allowed by 2 CFR 200.414 Indirect (F&A) costs.

NOTE C – Reconciliation to Financial Statements

The federal grant expenditures are reported within the various expenditure categories of the general fund and are not readily distinguishable to the Schedule of Expenditures of Federal Awards. However, revenue is generally recorded for these grants in an amount equal to allowable costs incurred and therefore the following reconciliation to reported federal grant revenue is provided:

Intergovernmental revenue in the governmental fund Statement of revenues, expenditures, and changes in Fund balance for the year ended June 30, 2023	\$ 5,724,333
Intergovernmental revenue from non-federal grant sources	<u>(4,968,179)</u>
Total federal award expenditures per schedule	<u>\$ 756,154</u>

NOTE D – Amounts Provided to Subrecipients

The Sheriff did not provide any federal funds to subrecipients.

LAFOURCHE PARISH SHERIFF

Thibodaux, Louisiana

Schedule of Prior Year Findings

For the Year Ended June 30, 2023

- A. Findings required to be reported in accordance with *Government Auditing Standards* - Internal Control

There were no items previously reported under this section.

- B. Findings required to be reported in accordance with *Government Auditing Standards* - Compliance

There were no items previously reported under this section.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Part A. Summary of Auditor's Results

Financial Statements

- | | |
|--|------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|---|------------|
| 1. Type of auditors' report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not Considered to be material weaknesses? | None noted |
| 3. Any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |
| 4. Identification of the major programs: | |
| Violence Against Women Grants ALN #16.588 | |
| 5. Dollar threshold used to distinguish between type A type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | Yes |

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Part B. Findings Related to the Financial Statements

There were no findings related to the financial statements for the year ended June 30, 2023.

Part C. Findings Related to Compliance and Other Matters

There were no findings related to compliance and other matters for the year ended June 30, 2023.

Part D. Findings and Questioned Costs – Major Federal Award Program

There were no findings or questioned costs related to the major federal award program for the year ended June 30, 2023.



“NATIONALLY ACCREDITED”

LAFOURCHE PARISH SHERIFF
THIBODAUX, LOUISIANA

Independent Accountant’s Report
On Applying Agreed-Upon Procedures

Statewide Agreed-Upon Procedures

Year Ended June 30, 2023

T.S. KEARNS & CO.
CPA

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Craig Webre
Lafourche Parish Sheriff

We have performed the procedures enumerated below, which were agreed to by the management of the Lafourche Parish 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, 2022 through June 30, 2023. Management of the Lafourche Parish Sheriff is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

1) Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observe 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 purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - 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 cutoff 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 approvers
 - viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)
 - 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. **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.

Results of SAUP: *No exceptions noted. Written policies and procedures were obtained and do address all of the functions or items noted above.*

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 that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - iii. For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.
 - 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.

Results of SAUP: *This section is not applicable as the Sheriff is a single elected official.*

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 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

Results of SAUP: *No exceptions noted. Obtained listing of bank accounts for the fiscal period and management's representation that listing is complete.*

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

- 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
- 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.

Results of SAUP: *No exceptions noted.*

4) Collections (excluding electronic fund transfers)

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

Results of SAUP: *No exceptions noted. Obtained listing of deposit sites and management's representation that listing is complete.*

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

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

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exceptions noted.*

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

responsible for collecting cash, unless another employee verifies the reconciliation.

Results of SAUP: *No exceptions noted.*

- C. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Results of SAUP: *No exceptions noted.*

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

- i. Observe that receipts are sequentially pre-numbered.

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *Exceptions noted. Of the ten deposits selected for testing, we found exceptions with two deposits which were both deposited three business days after receipt. The amounts of the receipts were \$130 and \$570. In both cases, the receipts were stored in a locked safe until deposit.*

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

Results of SAUP: *No exceptions noted.*

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

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

Results of SAUP: No exceptions noted. Obtained listing of non-payroll disbursement sites and management's representation that listing is complete.

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

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

Results of SAUP: No exceptions noted.

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

Results of SAUP: No exceptions noted.

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

Results of SAUP: No exceptions noted.

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

Results of SAUP: Exception noted. It is common practice to return signed checks to the person responsible for processing payments to mail the 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.

Results of SAUP: No exceptions noted.

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

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

Results of SAUP: No exceptions noted.

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

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exception noted.*

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

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

Results of SAUP: *No exceptions noted. Obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards, including card numbers and the names of the persons who maintained possession of the cards. Obtained management's representation that the listing is complete.*

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

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

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: No exception noted.

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

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

Results of SAUP: No exceptions noted. Obtained from management a listing of all travel and travel-related expense reimbursements. Obtained management’s representation that the listing is complete.

- i. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Results of SAUP: No exceptions noted.

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

Results of SAUP: No exceptions noted.

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

Results of SAUP: No exceptions noted.

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

Results of SAUP: No exceptions noted.

8) Contracts

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

Results of SAUP: *No exception noted. Obtained from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtained management's representation that the listing is complete.*

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

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exceptions noted.*

- iii. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exceptions noted.*

9) Payroll and Personnel

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

Results of SAUP: *No exceptions noted. Obtained a listing of employees and officials employed during the fiscal period, and management provided representation that the listing is complete. Randomly selected 5 employees, and agreed paid salaries to authorized salaries/pay rates in the personnel files.*

- B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and:
- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - ii. Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - iii. Observe that 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 agrees to the authorized salary/pay rate found within the personnel file.

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exceptions noted.*

- D. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Results of SAUP: *No exceptions noted. Management provided representation that employer and employee portions of payroll tax, retirement contributions, health insurance premiums and workers compensation premiums have been paid, and associated forms have been filed, by required deadlines.*

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, 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;

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exceptions noted.*

11) Debt Service

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

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exceptions noted.*

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.

Results of SAUP: *No exceptions noted. There were no misappropriations of public funds or assets during the fiscal period. Obtained management's representation of this.*

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

Results of SAUP: *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 evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

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

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

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

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

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

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

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

14) Prevention of Sexual Harassment

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe 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.

Results of SAUP: *No exceptions noted.*

- 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).

Results of SAUP: *No exceptions noted.*

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe 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.

Results of SAUP: *No exceptions noted.*

Management's Response:

The Lafourche Parish Sheriff has been made aware of the exceptions identified.

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

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

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



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