



RED RIVER PARISH SHERIFF
Coushatta, Louisiana

Financial Statements
Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

Honorable Glen T. Edwards
Red River Parish Sheriff
Coushatta, Louisiana

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the Schedule of the Sheriffs' Proportionate Share of the Share of the Net Pension Liability, and the Schedule of Contributions to the Sheriffs' Pension and Relief Fund, the Schedule of Changes in Net OPEB Liability and Related Ratios on pages 4 through 9 and 40 through 43 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The Custodial Funds – Combining Statement of Fiduciary Net Position, the Custodial Funds – Combining Statement of Changes in Net Position, the Schedule of Compensation, Benefits, and Other Payments to Agency Head, the Justice System Funding Schedule –Collecting/Disbursing Entity as Required by Act 87, and the Sheriff's Affidavit presented are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed above is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2023, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sheriff's internal control over financial reporting and compliance.



CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 19, 2023

Red River Parish Sheriff Management's Discussion and Analysis

This section of Red River Parish Sheriff's (the Sheriff's) annual financial report presents our discussion and analysis of the Sheriff's financial performance during the fiscal year that ended on June 30, 2023. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information (where available).

FINANCIAL HIGHLIGHTS

- The Sheriff's total net position increased \$1,560,816 or 5.94 % from the prior year's net position to \$26,267,432.
- Expenses for the year were \$8,407,666, an increase of \$1,135,611 or 15.6% compared to the 2022 expenses of \$7,272,055.
- During the year, the Sheriff's governmental fund revenues were \$1,994,702 less than the \$9.9 million generated in ad valorem taxes, sales tax, charges for services and operating grants for governmental programs.
- The General Fund's increase in fund balance was \$1,994,702. The General Fund ended the year with a \$32.1 million fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—management's discussion and analysis (this section), the financial statements, and required supplementary information, and other supplementary information. The financial statements include two kinds of statements that present different views of the Sheriff:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Sheriff's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Sheriff's government, reporting the Sheriff's operations in more detail than the government-wide statements.
 - The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
 - Fiduciary fund statements provide information about the financial relationships in which the Sheriff acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

Government-wide Statements

The government-wide statements report information about the Sheriff as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows, liabilities and deferred inflows. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

Red River Parish Sheriff Management's Discussion and Analysis

The two government-wide statements report the Sheriff's net position and how they have changed. Net position—the difference between the Sheriff's assets, deferred outflows, liabilities, and deferred inflows—is one way to measure the Sheriff's financial health, or position.

- Over time, increases or decreases in the Sheriff's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Sheriff you need to consider additional nonfinancial factors such as changes in the Sheriff's property tax base and growth of Red River Parish.

The government-wide financial statements of the Sheriff include:

- Governmental activities—most of the Sheriff's basic services are included here, such as police and general administration. Ad valorem taxes, state and federal grants, and fees, charges, and commissions for services finance, most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the Sheriff's most significant funds—not the Sheriff as a whole. Funds are accounting devices that the Sheriff uses to keep track of specific sources of funding and spending for particular purposes.

The Sheriff has two kinds of funds:

- Governmental funds—Most of the Sheriff's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them. The Sheriff has one governmental fund – the General Fund.
- Fiduciary funds—Funds which are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, and litigants in suits, in the manner prescribed by law. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. We exclude these activities from the Sheriff's government-wide financial statements because the Sheriff cannot use these assets to finance its operations.

Red River Parish Sheriff Management's Discussion and Analysis

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

Net position. The Sheriff's net position is comprised of the following assets plus deferred outflows less liabilities and deferred inflows.

<i>June 30,</i>	2023	2022	Amount Change	Percentage Change
Current and other assets	\$ 32,369,587	\$ 30,772,088	\$ 1,597,499	5.2%
Capital assets, net	1,663,503	1,577,686	85,817	5.4%
Total assets	34,033,090	32,349,774	1,683,316	5.2%
Deferred outflows of resources	4,884,852	3,070,543	1,814,309	59.1%
Current and other liabilities	229,186	357,511	(128,325)	-35.9%
Long-term liabilities	9,384,637	4,614,121	4,770,516	103.4%
Total liabilities	9,613,823	4,971,632	4,642,191	93.4%
Deferred inflows of resources	1,475,871	4,181,253	(2,705,382)	-64.7%
Net position				
Net investment in capital assets	1,663,503	1,577,686	85,817	5.4%
Unrestricted	26,164,745	24,689,746	1,474,999	6.0%
Total net position	\$ 27,828,248	\$ 26,267,432	\$ 1,560,816	5.94%

The Sheriff reported an overall positive balance in net position of the government-wide activities. Net position increased by \$1,560,816 for government-wide activities from the 2022 government-wide net position of \$26,267,432. The Sheriff has \$27,828,248 in net position as of June 30, 2023.

Red River Parish Sheriff Management's Discussion and Analysis

Changes in net position of government activities. The Sheriff's total revenues increased by 38%. (See Table A-2.) Approximately 36% of the Sheriff's revenue comes from ad valorem tax collections from Red River Parish and approximately 52% comes from sales tax revenue. The remainder comes from prison fees and miscellaneous fees, commissions and other intergovernmental revenue.

The total cost of all programs and services increased approximately \$478,172 or 5.9%. The Sheriff's expenses cover all services performed by its office.

**Table A-2
Statement of Activities**

<i>For the years ended June 30,</i>	2023	2022	Amount Change	Percentage Change
General revenues	\$ 8,991,109	\$ 6,443,388	\$ 2,547,721	39.5%
Fees, charges and commissions for services	452,100	367,586	84,514	23.0%
Operating grants	525,273	414,800	110,473	26.6%
Total revenues	9,968,482	7,225,774	2,742,708	38.0%
General government expenses	8,407,666	7,272,055	1,135,611	15.6%
Increase (decrease) in net position	\$ 1,560,816	\$ (46,281)	\$ 1,607,097	-3472.5%

CAPITAL ASSETS

At the end of 2023, the Sheriff had a net investment in capital assets of \$1,663,503. (See Table A-3.)

**Table A-3
Sheriff's Capital Assets
(Net of depreciation)**

<i>June 30,</i>	2023	2022	Change
Land	\$ 40,824	\$ 40,824	\$ -
Buildings and improvements, net	418,517	369,472	49,045
Automobiles, net	857,663	843,210	14,453
Furniture and equipment, net	346,500	324,180	22,320
Total capital assets, net of depreciation	\$ 1,663,503	\$ 1,577,686	\$ 85,817

Red River Parish Sheriff Management's Discussion and Analysis

LONG-TERM LIABILITIES

The Red River Parish Sheriff's long-term liabilities consists of its other post-employment benefits liabilities and its net pension liability. The Sheriff had \$4,677,223 in other post-employment benefits payable at year end compared to \$4,304,376 at the previous year end, an increase of \$372,847. (See Table A-4.) The Sheriff's net pension liability increased to \$4,424,833 at year-end, compared to net pension asset of \$268,878 at the previous year end, an overall increase of \$4,693,711. (See Table A-4.)

**Table A-4
Sheriff's Long-Term Liabilities**

<i>June 30,</i>	2023	2022	Change
Net pension liability	\$ 4,424,833	\$ -	\$ 4,424,833
Other post employment benefits obligation	4,677,223	4,304,376	372,847
Accrued compensated absences	282,581	309,745	(27,164)
Total	\$ 9,384,637	\$ 4,614,121	\$ 4,770,516

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

As the Sheriff completed the year, its governmental funds reported a fund balance of \$32,140,400, an increase of \$1,994,702 from last year's fund balance of \$30,145,698. This fund balance provides for operating revenues in periods of decreased revenue.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the Sheriff did amend the General Fund budget. The General Fund budget amendments reflect an increase in revenues of \$2,288,675 and a decrease in expenditures of \$54,400 from the original budget.

DEFERRED OUTFLOWS OF RESOURCES AND INFLOWS OF RESOURCES

Deferred outflows of resources, although similar to "assets," is set apart because these items do not meet the technical definition of being an asset of the Sheriff on the date of these financial statements. In other words, these amounts are not available to pay liabilities in the way assets are available. When all the recognition criteria are met, the deferred outflow of resources will become an expense/expenditure. The deferred outflow of resources reported relate to the implementation of GASB Statement No. 68 and GASB Statement No. 71 for pension liability reporting and GASB 75 for OPEBs. GASB 71 requires that contributions made during the fiscal year to the retirement system be reported as deferred outflows of resources. Consequently, the majority of the deferred outflows of resources reported are comprised of current year contributions to the retirement system. However, there may be some deferred outflows of resources attributable to the various components that impact pension and OPEB changes, and can include investment changes amortization, changes due to actuarial assumptions, and differences between expected or actual experience.

Red River Parish Sheriff Management's Discussion and Analysis

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

<i>June 30,</i>	2023	2022	Change
Deferred Outflows of Resources:			
Net pension liability	\$ 3,453,680	\$ 1,670,428	\$ 1,783,252
Other post employment benefits obligation	1,431,172	1,400,115	31,057
Total Deferred Outflows of Resources	\$ 4,884,852	\$ 3,070,543	\$ 1,814,309

<i>June 30,</i>	2023	2022	Change
Deferred Inflows of Resources:			
Net pension liability	\$ 263,777	\$ 2,866,771	\$ (2,602,994)
Other post employment benefits obligation	1,212,094	1,314,482	(102,388)
Total Deferred Inflows of Resources	\$ 1,475,871	\$ 4,181,253	\$ (2,705,382)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Sheriff is dependent on ad valorem taxes for 36% and sales taxes for 52% of its revenues. The economy is not expected to generate any significant growth and property taxes are not expected to significantly increase. Budgeted expenditures for 2024 are expected to be consistent with 2023.

CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Sheriff's finances and to demonstrate the Sheriff's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Red River Parish Sheriff's Office, PO Box 375, Coushatta, LA 71019.

Government – Wide Financial Statements (GWFS)

Red River Parish Sheriff
Statement of Net Position

<i>June 30, 2023</i>	Governmental Activities
ASSETS	
Current assets	
Cash	\$ 20,777,086
Receivables	670,712
Investments	10,894,093
Prepaid expenses	27,696
Total current assets	32,369,587
Noncurrent assets	
Capital assets, net of accumulated depreciation	1,663,503
Total assets	34,033,090
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow amounts related to pension liability	3,453,680
Deferred outflow amounts related to OPEB liability	1,431,172
Total deferred outflows of resources	4,884,852
LIABILITIES	
Current liabilities	
Accounts payable	122,343
Accrued liabilities	106,843
Total current liabilities	229,186
Noncurrent liabilities	
Portion due within one year	
Accrued compensated absences	58,494
Portion due after one year	
Net other post-employment benefit obligation	4,677,223
Net pension liability	4,424,833
Accrued compensated absences	224,087
Total noncurrent liabilities	9,384,637
Total liabilities	9,613,823
DEFERRED INFLOWS OF RESOURCES	
Deferred inflow amounts related to pension liability	263,777
Deferred inflow amounts related to OPEB liability	1,212,094
Total deferred inflows of resources	1,475,871
NET POSITION	
Net investment in capital assets, net of related debt	1,663,503
Unrestricted	26,164,745
Total net position	\$ 27,828,248

The accompanying notes are an integral part of this statement.

Red River Parish Sheriff
Statement of Activities

<i>For the year ended June 30, 2023</i>		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Revenue and Change in Net Position
<u>Functions/Programs</u>				
Governmental activities				
Public safety	\$ 8,407,666	\$ 452,100	\$ 525,273	\$ (7,430,293)
Total governmental activities	\$ 8,407,666	\$ 452,100	\$ 525,273	(7,430,293)
General revenues:				
				8,799,844
				63,146
				(13,982)
				142,101
				8,991,109
				1,560,816
				26,267,432
				\$ 27,828,248

The accompanying notes are an integral part of this statement.

Fund Financial Statements

Red River Parish Sheriff
Balance Sheet – Governmental Funds

<i>June 30, 2023</i>	General Fund
ASSETS	
Cash and cash equivalents	\$ 20,777,086
Receivables	670,712
Investments	10,894,093
Prepaid expenses	27,696
Total Assets	\$ 32,369,587
LIABILITIES	
Accounts payable	\$ 122,343
Accrued liabilities	106,844
Total Liabilities	229,187
FUND BALANCE	
Nonspendable	27,696
Unassigned	32,112,704
Total Fund Balance	32,140,400
Total Liabilities and Fund Balance	\$ 32,369,587

The accompanying notes are an integral part of this statement.

Red River Parish Sheriff
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Net Position

June 30, 2023

Total fund balances - Governmental Funds		\$ 32,140,400
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Amounts reported in the statement of net position are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and therefore are not reported in the fund assets. This is the amount of capital assets, net of accumulated depreciation, in the current period

Cost of capital assets at June 30, 2023	\$ 4,864,548	
Less: accumulated depreciation as of June 30, 2023	(3,201,045)	1,663,503

Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund liabilities. These liabilities consist of the following:

Net post-employment benefit obligation	(4,677,223)	
Compensated absences payable	(282,581)	
Net pension liability	(4,424,833)	(9,384,637)

Deferrals reported on the Statement of Net Position consist of:

Deferred outflow amounts related to pension liability	3,453,680	
Deferred outflow amounts related to OPEB liability	1,431,172	
Deferred inflow amounts related to pension liability	(263,777)	
Deferred inflow amounts related to OPEB liability	(1,212,094)	3,408,981

Total net position - Governmental Activities		\$ 27,828,247
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The accompanying notes are an integral part of this statement.

Red River Parish Sheriff
Statement of Revenues, Expenditures, and Changes in Fund Balance –
Governmental Funds

<i>For the year ended June 30, 2023</i>	General Fund
Revenues	
Taxes	\$ 8,799,844
State revenue sharing	63,146
Intergovernmental revenues	525,273
Fees, charges and commissions for services	452,098
Investment gain (loss)	(13,982)
Other	148,705
Total Revenues	9,975,084
Expenditures	
Public Safety	
Personnel services	6,184,893
Operating services	597,617
Supplies	523,377
Travel	34,071
Professional services	94,174
Capital outlay	546,251
Total Expenditures	7,980,383
Excess (deficiency) of Revenues Over (Under) Expenditures	1,994,701
Fund Balance at Beginning of Year	30,145,699
Fund Balance at End of Year	\$ 32,140,400

The accompanying notes are an integral part of this statement.

Red River Parish Sheriff

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities

For the year ended June 30, 2023

Net change in fund balances - Governmental Funds	\$ 1,994,701
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Amounts reported in the statement of activities are different because:

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 capital outlay exceeds depreciation in the current period:

Capital outlay included in expenditures	546,251	
Loss on Sale of Assets	(6,607)	
Depreciation expense for the year	(453,831)	85,813

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

Net effects of changes in accrued compensated absences	27,165	
Net post-employment benefits earned by participants in excess of contributions made by the employer	(239,402)	
Net effects of changes in net pension liability	(307,461)	(519,698)

Total changes in net position for year ended June 30, 2023	\$ 1,560,816
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The accompanying notes are an integral part of this statement.

Red River Parish Sheriff
Statement of Fiduciary Net Position – Custodial Funds

<i>June 30, 2023</i>	Agency Funds
<hr/>	
ASSETS	
Cash and cash equivalents	\$ 366,461
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Total assets	366,461
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LIABILITIES	
Unsettled balances due to others	66,374
Unsettled balances due to taxing bodies	58,027
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Total liabilities	124,401
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Total net position - Unsettled balances due to taxing bodies and others	\$ 242,060
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The accompanying notes are an integral part of this statement.

Red River Parish Sheriff

Statement of Changes in Fiduciary Net Position – Custodial Funds

For the year ended June 30, 2023

Additions	
Bonds, Fines and Costs	\$ 215,419
Garnishments	152,621
Taxes, State Revenue Sharing, and Fees Paid to Tax Collector	26,604,746
Total additions	26,972,786
Deductions	
Taxes, State Revenue Sharing, and Fees Distributed to Taxing Bodies and Others	26,604,746
Civil Disbursements	152,621
Sheriff's General Fund	26,351
Litigants	94,330
District Attorney	8,888
Clerk of Court	7,646
Indigent Defender Board	28,636
Other Settlements	50,605
Total deductions	26,973,823
Change in Fiduciary Net Position	(1,037)
Net Position, Beginning of Year, original	335,149
Prior Period Adjustment	(92,052)
Net Position, Beginning of Year, restated	243,097
Net Position, End of Year	\$ 242,060

The accompanying notes are an integral part of this statement.

Red River Parish Sheriff Notes to the Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING

BASIS OF PRESENTATION

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS):

The statement of net position and the statement of activities display information about the primary government (the Sheriff). These statements include the financial activities of the overall government, except for fiduciary activities. 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 and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Section N50.

The statement of activities presents a comparison between direct expenses and program revenues for each function 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. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Red River Parish Sheriff
Notes to the Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING (continued)

FUND FINANCIAL STATEMENTS (FFS):

The fund financial statements provide information about the Sheriff's funds, including its fiduciary funds. Separate statements for each fund category- governmental and fiduciary- are presented. The emphasis of fund financial statements is on major governmental funds.

The Sheriff reports the following major governmental funds:

General Fund - The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include sales tax, commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

The Sheriff reports the following non-major fund types:

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

Agency funds are used to account for assets held in a trustee capacity. The Sheriff's agency funds are used as depositories for civil suits, cash bonds, taxes, fees, etc. Disbursements from these funds are made to various parish agencies, litigants in suits, etc., in the manner prescribed by law.

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

The agency funds are custodial in nature (assets less liabilities equal net position) and do not present results of operations or have a measurement focus.

B. REPORTING ENTITY

For financial reporting purposes, the Sheriff's basic financial statements include all funds that are controlled by the Sheriff as an independently elected parish official. As an independently elected official, the Sheriff is solely responsible for the operations of his office. Other than certain operating expenditures of the Sheriff that are paid or provided by the Red River Parish Police Jury as required by Louisiana Law, the Sheriff is financially independent. Accordingly, the Sheriff is a primary government for reporting purposes.

Red River Parish Sheriff
Notes to the Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The criteria for including organizations as component units within the Sheriff's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate, whether the Sheriff appoints a voting majority of the organization's board, whether the Sheriff is able to impose his will on the organization, etcetera. The Sheriff has no component units.

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

Governmental-Wide Financial Statements (GWFS)

The Governmental-Wide Financial Statements (GWFS) are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all property tax revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

D. BUDGET PRACTICES

The proposed budget for the year ended June 30, 2023, was made available for public inspection and comments from taxpayers at the Sheriff's office during June 2022. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Sheriff's office, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

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.

Red River Parish Sheriff
Notes to the Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. INTERFUND ACTIVITY

Interfund activities between governmental funds and fiduciary funds remain as due to/due from on the government wide financial statements.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. INVESTMENTS

Investments are limited by Louisiana Revised Statute and the Sheriff's investment policy, which allows for investment in obligations of the U.S. Agencies, certificates of deposit and investment grade commercial paper of domestic United States corporations. Investments are carried at fair market value as of the balance sheet date.

H. CAPITAL ASSETS

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the Red River Parish Sheriff is charged as an expense against operations in the Statement of Activities. Capital assets, net of accumulated depreciation, are reported on the Statement of Net Position. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for buildings and building improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

I. COMPENSATED ABSENCES

Full-time employees that have been employed one year earn one week of vacation and two weeks of sick leave and employees that have been employed two to fifteen years earn two weeks of vacation and two weeks of sick leave per year. After fifteen years of service, employees earn three weeks of vacation a year. Vacation leave accumulates to a maximum carryover of 240 hours (six weeks) from one fiscal year to the next. Sick leave accumulates from one fiscal year to the next and can be accumulated up to a maximum of four weeks; however, accumulated sick leave is not paid upon termination.

Red River Parish Sheriff
Notes to the Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions. To handle such risk of loss, the Sheriff maintains commercial insurance policies, workers' compensation insurance, and surety bond coverage. There were no significant reductions in insurance coverage during the year ended June 30, 2023.

K. 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.

L. NET POSITION

For the government-wide statement of net position, the net position is classified and displayed in three components:

Net investment in capital assets – This component 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 capital assets.

Restricted net position – This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws, or regulation of other governments; or (2) law through constitutional provisions or enabling legislation. The Sheriff did not have any restricted resources as of June 30, 2023.

Unrestricted net position – This component consists of all other net position that do not meet the definition of "restricted" or "net investment in capital assets".

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

M. FUND EQUITY OF FUND FINANCIAL STATEMENTS

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

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Sheriff had \$27,696 in prepaid insurance, which is a nonspendable resource as of June 30, 2023.

Red River Parish Sheriff Notes to the Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. FUND EQUITY OF FUND FINANCIAL STATEMENTS (continued)

- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Sheriff did not have any restricted resources as of June 30, 2023.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Sheriff. These amounts cannot be used for any other purpose unless the Sheriff removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Sheriff did not have any committed resources as of June 30, 2023.
- **Assigned:** This classification includes amounts that are constrained by the Sheriff's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Sheriff or by an official or body to which the Sheriff delegates the authority. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The Sheriff did not have any assigned resources as of June 30, 2023.
- **Unassigned:** This classification includes the residual fund balance for the General Fund and also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts. General Fund had \$32,112,704 at June 30, 2023, classified as unassigned.

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

N. SALES TAX

The Red River Parish Sheriff receives a one percent parish-wide sales and use tax with the net proceeds, after deducting costs of collection and administration, dedicated and used for salaries and benefits of deputies and acquiring, maintaining and operating of sheriff's vehicles and equipment.

O. PENSION PLAN

The Red River Parish Sheriff is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund (Fund) as described in Note 7. For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Fund, and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the Plan.

Red River Parish Sheriff
Notes to the Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

P. DEFERRED OUTFLOWS OF RESOURCES AND INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Sheriff has two items that meets this criterion, contributions made to the pension plan and OPEB plan in the 2023 fiscal year. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Sheriff has two items that meets the criterion for this category, a deferral of pension and OPEB expense.

Q. ON-BEHALF PAYMENTS

The Sheriff receives on-behalf payments from the State of Louisiana to be used for operating grants and contributions to qualified law enforcement officers. On-behalf payments to the Sheriff totaled \$340,464 for the fiscal year ended June 30, 2023. Such payments are recorded as intergovernmental revenue (state supplemental pay) and public safety expenses (personnel services and related benefits) in the GAAP basis government-wide and general fund financial statements.

R. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 19, 2023 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

S. RECENT ACCOUNTING PRONOUNCEMENTS

The Sheriff adopted the following Governmental Accounting Standards Board (GASB) Statement in the current fiscal year ended June 30, 2023.

- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* - This Statement provides guidance on accounting for Subscription-Based Information Technology Arrangements (SBITA) where the government contracts for the right to use another party's software. This statement did not have a material impact on the financial statements for the year ended June 30, 2023.

Red River Parish Sheriff
Notes to the Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

- GASB Statement No. 100, Accounting Changes and Error Corrections, This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting changes and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as stated. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

- GASB Statement No. 101, Compensated Absences, The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

T. PRIOR PERIOD ADJUSTMENT

- In previous periods, balances that were due to other agencies for taxes and garnishments were not reported as liabilities even though not required to be distributed to those entities until a specified time in the future. The prior period adjustments below reduces net position as of the beginning of the fiscal year and establishes the beginning balances of the liability.

Net Position, Beginning of Year	\$	335,149
Prior Period Adjustment		(92,052)
Net Positon, Beginning of Year, restated	\$	<u>243,097</u>

Red River Parish Sheriff
Notes to the Financial Statements

Note 2: LEVIED TAXES

The Red River Parish Sheriff levies taxes on real and business personal property located within its boundaries. Ad valorem taxes are assessed on a calendar year basis, levied and become due on November 15 of each year. The following is a summary of authorized and levied ad valorem taxes as of June 30, 2023:

	Authorized Millage	Levied Millage	Expiration Date
Law enforcement	14.59	13.71	Statutory

Note 3: RECEIVABLES

The accounts receivables at June 30, 2023 are as follows:

Class of receivable	
Sales tax	\$ 573,950
Fees, charges and commissions for tax services and intergovernmental	58,599
Accrued interest on investments	38,162
Total	\$ 670,712

Note 4: CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2023, are as follows:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Governmental activities				
Capital assets not being depreciated				
Land	\$ 40,824	\$ -	\$ -	\$ 40,824
	40,824	-	-	40,824
Capital assets being depreciated				
Buildings and improvements	470,928	73,240	-	544,168
Automobiles	3,217,500	338,979	430,287	3,126,192
Equipment	1,037,596	134,031	18,265	1,153,363
	4,726,024	546,251	448,552	4,823,724
Less accumulated depreciation				
Buildings and improvements	101,457	24,195	-	125,651
Automobiles	2,374,289	323,596	429,356	2,268,530
Equipment	713,416	106,041	12,593	806,864
	3,189,162	453,831	441,948	3,201,045
Total capital assets being depreciated, net	1,536,862	92,420	6,607	1,622,679
Capital assets, net	\$ 1,577,686	\$ 92,420	\$ 6,607	\$ 1,663,503

For the year ended June 30, 2023, depreciation expense was \$453,831, which was classified in public safety.

Red River Parish Sheriff
Notes to the Financial Statements

Note 5: CASH AND CERTIFICATES OF DEPOSIT

At June 30, 2023, the Sheriff has unrestricted cash and cash equivalents (book balances) as follows:

	Book Balances	Bank Balances
Governmental funds		
Petty cash	\$ 600	\$ -
Interest bearing and non-interest bearing demand deposits	20,776,486	20,776,085
Total governmental funds	20,777,086	20,776,085
Custodial funds		
Interest bearing demand deposits	366,461	393,913
Total custodial funds	366,461	393,913
Total	\$ 21,143,547	\$ 21,169,998

These deposits are stated at cost, which approximates fair market value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. As of June 30, 2023 bank balances covered by FDIC insurance totaling \$750,000 and a pledge of securities totaled \$20,508,437. The government does not have a deposit policy for custodial credit risk. As of June 30, 2023, all cash was collateralized in accordance with Louisiana R.S. 39:1211 through 39:1273.

Note 6: INVESTMENTS

The Sheriff maintains investment accounts as authorized by the Louisiana Revised Statutes. Under state law, the Sheriff may invest in obligations of the U.S. Treasury and U.S. Agencies, certificates of deposit and commercial paper of domestic United States corporations. Investments are carried at fair market value as of the balance sheet date.

As of June 30, 2023, the Sheriff's investment balances were as follows:

		Fair Value Level
Federal Agency Obligations	\$ 7,406,556	2
Government Money Market	3,408,443	1
GNMA Reinvestment Income Trust	79,094	1
Total	\$ 10,894,093	

Fair Value Measurement

The investments measured and reported at fair value are classified according to the following hierarchy:

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

Red River Parish Sheriff Notes to the Financial Statements

Note 6: INVESTMENTS (continued)

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

As of June 30, 2023 the Sheriff had the following investment types and maturities for investments subject to interest rate risk:

	Fair Value	Remaining Maturity (years)					
		Less than one year	1-5	6 - 10	11 - 15	16 - 20	21 - 30
Federal Agency Obligations	\$ 7,406,556	\$ 199,024	\$ 1,570,826	\$ 1,885,981	\$ 2,251,037	\$ 143,285	\$ 1,356,403
Government Money Market	3,408,443	3,408,443	-	-	-	-	-
GNMA Reinvestment Income Trust	79,094	79,094	-	-	-	-	-
	<u>\$ 10,894,093</u>	<u>\$ 3,686,561</u>	<u>\$ 1,570,826</u>	<u>\$ 1,885,981</u>	<u>\$ 2,251,037</u>	<u>\$ 143,285</u>	<u>\$ 1,356,403</u>

Credit Risk

As of June 30, 2023, the Sheriff investments in Federal Agency Obligations were rated AAA by Moody's Investors Service or AA+ by Standard & Poor's

Concentration of Credit Risk

Excluding investments issued or guaranteed by the U.S. Government, the Sheriff had investments in four organizations for which the total amount invested represented five percent or more of the Sheriff's investments, listed as follows:

	Invested at June 30, 2023	Percent of Total
Federal Agency Obligations		
Federal Home Loan Bank	\$ 3,404,897	46%
Federal National Mortgage Association	1,548,581	21%
Federal Farm Credit Bank	441,630	6%
Government National Mortgage Association	1,461,078	20%
Federal Home Loan Mortgage Corp.	550,371	7%
<u>Total Federal Agency Obligations</u>	<u>\$ 7,406,556</u>	<u>100%</u>

Custodial credit risk-investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Sheriff has a custodial credit risk exposure for the investment balance because the related securities are uninsured, unregistered, and held by the government's brokerage firm, which is also the counterparty for these particular securities.

The Sheriff does not have a policy addressing interest rate risk or credit risk.

Red River Parish Sheriff Notes to the Financial Statements

Note 7: PENSION PLAN

Plan Description

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

Benefits Provided

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

Retirement

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

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

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

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

Note 7: PENSION PLAN (continued)

Disability Benefits

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

Survivor's Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-two, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits

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

Back Deferred Retirement Option Plan (Back-DROP)

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

Note 7: PENSION PLAN (continued)

Contribution Refunds

Upon withdrawal from service, members are not entitled to a retirement allowance who have remained out of service for a period of thirty days are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued benefits in the system.

Cost-of-Living Adjustments

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ended June 30, 2023, the actuarially determined employer contribution rates were 12.25%, with an additional 0% allocated from the Funding Deposit Account. Employer contributions for the year ended June 30, 2023 was \$466,314. 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.

For 2023, plan members are required by state statute to contribute 10.25% of their annual covered salary. For the year ended June 30, 2023, in addition to the required employer contribution, the Sheriff elected to contribute the employee's required portion on behalf of its plan members. The total extra contributions paid by the Sheriff on behalf of the plan members were \$415,627 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's net pension liability was \$4,424,833 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, 2023, the Sheriff's proportion was 0.544403%, which was an increase of 0.001818% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the Sheriff recognized total pension expense of \$1,032,094.

Red River Parish Sheriff
Notes to the Financial Statements

Note 7: PENSION PLAN (continued)

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	\$ 203,547	\$ (219,853)
Changes of assumptions	660,934	-
Net difference between projected and actual earnings on pension plan investments	1,915,674	-
Differences between contributions and proportionate share of contributions	207,211	(43,924)
Employer contributions subsequent to the measurement date	466,314	-
Total	\$ 3,453,680	\$ (263,777)

The Sheriff reported a total of \$466,314 as deferred outflow of resources related to pension contributions made subsequent to the measurement period which will be recognized as a reduction in net pension liability in the year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense in future fiscal years, as follows:

Year	Amount
2023	\$ 770,828
2024	613,050
2025	303,882
2026	1,036,035
2027	(206)
	\$ 2,723,589

Red River Parish Sheriff
Notes to the Financial Statements

Note 7: PENSION PLAN (continued)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022 (measurement date) is as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	6.85%, net of investment expense
Discount Rate	6.85%
Projected Salary Increases	5.0% (2.50% inflation, 2.50% merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2022 - 5 Years, 2021 - 5 Years, 2020 - 6 Years 2019 - 6 Years, 2018 - 6 Years, 2017 - 7 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

Red River Parish Sheriff
Notes to the Financial Statements

Note 7: PENSION PLAN (continued)

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 and an adjustment for the effect of rebalancing/diversification. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	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%
Bonds	25%	4.92%	1.23%
Alternative Investments	13%	6.54%	0.85%
Totals	100%		6.18%
Inflation			2.25%
Expected Arithmetic Nominal Return			8.43%

Discount Rate

The discount rate used to measure the total pension asset was 6.85%, down from 2022 of 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive 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.

Red River Parish Sheriff
Notes to the Financial Statements

Note 7: PENSION PLAN (continued)

Sensitivity of the Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the Sheriff’s proportionate share of the net pension liability (NPL) using the discount rate of the Retirement System 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 the Retirement System:

	Changes in Discount Rate		
	1% Decrease (5.85%)	Current Discount Rate (6.85%)	1% Increase (7.85%)
Net Pension Liability	\$ 7,835,400	\$ 4,424,833	\$ 1,581,016

Support of Non-employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Sheriff recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended June 30, 2023, the Sheriff recognized revenue as a result of support received from non-employer contributing entities of \$251,717 for its participation in the Sheriff’s Pension and Relief Fund.

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plan

The Sheriff recorded accrued liabilities to the Retirement System for the year ended June 30, 2023 mainly due to the accrual for payroll at the end of the fiscal year. The amounts due are included in liabilities under the caption accrued liabilities. The balance due to the retirement system at June 30, 2023 was \$69,395.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Louisiana Sheriff’s Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

Red River Parish Sheriff
Notes to the Financial Statements

Note 8: OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description – The Red River Parish Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The Red River Parish Sheriff’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

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

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

Employees covered by benefit terms – At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	13
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	71
	84

Total OPEB Liability

The Sheriff’s total OPEB liability of \$4,677,223 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2022.

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.

Inflation	3.00%
Salary increases	3.0%, including inflation
Prior discount Rate	3.54%
Discount rate	3.65% annually which is the Bond Buyer 20-Bond General Obligation Index on the Measurement Date. The 20-Bond Index consists of 20 general obligation bonds that mature in 20 years.
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2023, the end of the applicable measurement period.

Red River Parish Sheriff
Notes to the Financial Statements

Note 8: OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2023.

Changes in the Total OPEB Liability	
Beginning Net OPEB Obligation	\$ 4,304,376
Service cost	181,383
Interest cost	155,585
Difference between expected and actual experience	232,682
Changes in assumptions	(77,010)
Current year retiree premium	(119,793)
Change in Net OPEB Obligation	<u>372,847</u>
Ending Net OPEB Obligation	<u>\$ 4,677,223</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 or 1-percentage-point higher than the current discount rate:

	1.0% Decrease (2.65%)	Current Discount Rate (3.65%)	1.0% Increase (4.65%)
Total OPEB obligation	\$5,552,114	\$4,677,223	\$3,990,979

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB obligation	\$4,111,835	\$4,677,223	\$5,403,601

Red River Parish Sheriff
Notes to the Financial Statements

Note 8: OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

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 \$359,197. At June 30, 2023, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 766,032	\$ (497,096)
Changes in assumptions	665,140	(714,998)
Total	\$ 1,431,172	\$ (1,212,094)

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

Years ending June 30:	
2023	\$ 22,228
2024	\$ 22,228
2025	\$ 22,228
2026	\$ 22,228
2027	\$ 22,228
Thereafter	\$ 107,936

Note 9: LITIGATION AND CLAIMS

The Sheriff is a defendant in two lawsuits. Management and legal counsel for the Sheriff believe that the potential claims against the sheriff, not covered by insurance, would not adversely affect the Sheriff's financial position.

The Sheriff is a defendant in a lawsuits in the normal course of business. The Sheriff's liability exposure, in the opinion of counsel, is not estimated to exceed policy limits.

Note 10: EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE POLICE JURY

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

Red River Parish Sheriff
Notes to the Financial Statements

Note 11: EX-OFFICIO TAX COLLECTOR

The amount of cash on hand and available for settlements as of June 30, 2023 was \$58,027. As of June 30, 2023, \$191,224 of the taxes assessed in Red River Parish from the 2022 tax roll was not collected. The uncollected taxes are the result of change orders, adjustments and no responses to collection efforts. Those not responding properties will have tax liens placed on them. The amount of taxes collected for the current year by taxing authority is as follows:

Entity	Mills/Rate	Assessed taxes	Uncollected Taxes	Current Taxes Collected
Parish Tax	3.78	\$ 890,745	\$ 6,406	\$ 884,339
Parish Tax Inside	1.89	19,695	142	19,553
Forestry Tax	80.00	9,151	66	9,085
Red River Levee District	4.55	591,193	4,252	586,941
Red River Levee Per Acre	50.00	3,763	27	3,736
Red River Per Mile	-	3,353	24	3,329
Bossier Levee	4.17	14,871	107	14,764
Library Tax	7.36	1,811,051	13,024	1,798,026
Health Unit Tax	2.08	511,820	3,681	508,139
Public Facilities Tax	3.12	767,727	5,521	762,206
School Construction	5.16	1,269,704	9,131	1,260,573
School C/R/E	5.84	1,437,031	10,335	1,426,696
School Maintenance and Operation	16.95	4,170,830	29,995	4,140,835
School Salaries and Benefits	16.80	4,133,922	29,730	4,104,192
School Bond	9.60	2,362,241	16,988	2,345,252
Sheriff Tax	14.59	3,590,110	25,819	3,564,291
Red River Waterway	2.34	572,558	4,118	568,440
Fire District	7.87	1,936,538	13,927	1,922,611
Council on Aging	0.99	243,612	1,752	241,860
LA Tax Commission - Public Utilities	0.40	24,659	177	24,482
LA Tax Commission - Financial Instruments	0.30	658	5	653
Red River Tax Assessor	8.00	1,968,534	14,157	1,954,377
John K Kelly Grand Bayou	1.04	255,910	1,840	254,070
Total		<u>\$26,589,674</u>	<u>\$ 191,224</u>	<u>\$26,398,450</u>

Note 12: Commitments and Contingencies

LLA Investigation

The Louisiana Legislative Auditor conducted an investigation during the year due to an allegation of a former employee concerning personnel recording time to be paid by the Sheriff while working other jobs. The Sheriff has responded to the investigation by tightening its policies and procedures to identify any potential actions in the future. The Louisiana Legislative Auditor's report and the Sheriff's response can be found on the Legislative Auditor's website.

**REQUIRED
SUPPLEMENTARY INFORMATION**

Red River Parish Sheriff
General Fund Budgetary Comparison Schedule

<i>For the year ended June 30, 2023</i>	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Taxes	\$ 6,200,000	\$ 8,337,500	\$ 8,799,844	\$ 462,344
State revenue sharing	65,000	61,892	63,146	1,254
Intergovernmental revenue	475,850	499,858	525,273	25,415
Fees, charges, and commissions for services	304,000	349,025	452,098	103,073
Interest and investment income	262,500	340,000	(13,982)	(353,982)
Other	160,000	167,750	148,705	(19,045)
Total Revenues	7,467,350	9,756,025	9,975,084	219,059
EXPENDITURES				
General Government				
Personnel services	6,350,000	6,250,000	6,184,893	(65,107)
Operating services	460,000	610,500	597,617	(12,883)
Supplies	535,000	545,000	523,377	(21,623)
Travel	30,000	46,500	34,071	(12,429)
Professional services	100,000	118,100	94,174	(23,926)
Capital outlay	600,000	450,500	546,251	95,751
Total Expenditures	8,075,000	8,020,600	7,980,383	(40,217)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(607,650)	1,735,425	1,994,701	178,842
FUND BALANCE, beginning of year	30,145,699	30,145,699	30,145,699	-
FUND BALANCE, end of year	\$ 29,538,049	\$ 31,881,124	\$ 32,140,400	\$ 178,842

Red River Parish Sheriff

Schedule of Sheriff's Proportionate Share of the Net Pension Liability

<i>For the year ended June 30,</i>	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's Proportion of the Net Pension Liability	0.5440%	0.5459%	0.5111%	0.5310%	0.4845%	0.4527%	0.4031%	0.3666%	0.3412%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$4,424,833	\$ (268,878)	\$3,537,180	\$2,511,799	\$1,858,071	\$1,960,181	\$2,557,843	\$1,633,921	\$ 1,351,035
Employer's Covered Payroll	\$4,038,442	\$3,958,342	\$3,773,555	\$3,717,869	\$3,209,163	\$2,758,674	\$2,430,310	\$2,430,310	\$ 2,430,310
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	109.57%	-6.79%	93.74%	67.56%	57.90%	71.06%	105.25%	67.23%	55.59%
Percentage of the Total Pension Liability	83.90%	84.73%	90.41%	90.41%	90.41%	88.50%	82.10%	86.61%	87.34%

Notes to the Schedule:

This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with the valuation date of June 30, 2014.

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

Red River Parish Sheriff

Schedule of Contributions to the Sheriff's Pension and Relief Fund

<i>For the year ended June 30,</i>	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's Proportion of the Net Pension Liability	0.5440%	0.5459%	0.5111%	0.5310%	0.4845%	0.4527%	0.4031%	0.3666%	0.3412%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$4,424,833	\$ (268,878)	\$3,537,180	\$2,511,799	\$1,858,071	\$1,960,181	\$2,557,843	\$1,633,921	\$ 1,351,035
Employer's Covered Payroll	\$4,038,442	\$3,958,342	\$3,773,555	\$3,717,869	\$3,209,163	\$2,758,674	\$2,430,310	\$2,430,310	\$ 2,430,310
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	109.57%	-6.79%	93.74%	67.56%	57.90%	71.06%	105.25%	67.23%	55.59%
Percentage of the Total Pension Liability	83.90%	84.73%	90.41%	90.41%	90.41%	88.50%	82.10%	86.61%	87.34%

Notes to the Schedule:

This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with the valuation date of June 30, 2014.

Red River Parish Sheriff

**Schedule of Changes in Sheriff's Proportionate Share of Net OPEB Liability and
Related Ratios**

For the year ended June 30,	2018	2019	2020	2021	2022	2023
Total OPEB Liability						
Service cost	\$ 143,903	\$ 145,742	\$ 126,561	\$ 167,591	\$ 174,854	\$ 181,383
Interest	117,654	122,454	134,633	104,082	117,987	155,585
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	25,933	228,324	(260,712)	34,198	(438,622)	232,682
Changes of assumptions	-	65,511	924,638	530,521	(811,237)	(77,010)
Benefit payments	(83,874)	(88,487)	(82,697)	(87,245)	(113,548)	(119,793)
Net change in total OPEB liability	203,616	203,616	842,423	749,147	(1,070,566)	372,847
Total OPEB liability - beginning	3,106,212	3,309,828	3,783,372	4,625,795	5,374,942	4,304,376
Total OPEB liability - ending (a)	\$3,309,828	\$3,783,372	\$4,625,795	\$5,374,942	\$4,304,376	\$4,677,223
Plan Fiduciary Net Position						
Contributions - employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net investment income	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending (a) - (b)	\$3,309,828	\$3,783,372	\$4,625,795	\$5,374,942	\$4,304,376	\$4,677,223
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%	0%	0%
Covered payroll	\$3,353,738	\$3,454,350	\$3,527,869	\$3,633,705	\$4,095,775	\$4,218,648
Net OPEB liability as a percentage of covered payroll	98.69%	109.52%	131.12%	147.92%	105.09%	110.87%
Notes to the Schedule:						
<i>Benefit Change:</i>	None	None	None	None	None	None
<i>Changes of Assumptions:</i>						
<i>Discount Rate:</i>	3.62%	3.50%	2.21%	2.16%	3.54%	3.65%
<i>Mortality:</i>	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014	RP-2014
<i>Trend:</i>	5.5%	5.5%	Variable	Variable	Variable	Variable

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

OTHER SUPPLEMENTARY INFORMATION

Red River Parish Sheriff

Custodial Funds – Combining Statement of Fiduciary Net Position

<i>For the year ended June 30, 2023</i>	Fines, Bond and Cost Fund	Civil Fund	Tax Collector Fund	Total
Assets				
Cash	\$ 242,060	\$ 66,374	\$ 58,027	\$ 366,461
Total assets	242,060	66,374	58,027	366,461
Liabilities				
Unsettled balances due to others	-	66,374	-	66,374
Unsettled balances due to taxing bodies	-	-	58,027	58,027
Total liabilities	-	66,374	58,027	124,401
Net Position				
Restricted - Unsettled balances due to taxing bodies and others	242,060	-	-	242,060
Total net position	\$ 242,060	\$ -	\$ -	\$ 242,060

Red River Parish Sheriff

Custodial Funds – Combining Statement of Changes in Net Position

<i>For the year ended June 30, 2023</i>	Fines, Bond and Cost Fund	Civil Fund	Tax Collector Fund	Total
Net Position, beginning of year, original	\$ 243,098	\$ 54,396	\$ 37,655	\$ 335,149
Prior period adjustment	\$ -	\$ (54,396)	\$ (37,655)	\$ (92,051)
Net Position, beginning of year, restated	243,098	-	-	243,098
Additions				
Deposits				
Fines and Court Costs	215,419	-	-	215,419
Garnishments	-	152,621	-	152,621
Ad valorem taxes	-	-	26,398,450	26,398,450
State revenue sharing	-	-	158,297	158,297
Interest income on demand deposits	-	-	7,335	7,335
Refunds and redemptions	-	-	12,319	12,319
Other Revenues	-	-	28,345	28,345
Total additions	215,419	152,621	26,604,746	26,972,786
Reductions				
39th Criminal Court Fund	60,270	-	-	60,270
39th Indigent Defender Board	28,636	-	-	28,636
39th Judicial District Court	34,060	-	-	34,060
La Comm on Law Enf-Victims	1,493	-	-	1,493
La Commission on Law Enforcem't	817	-	-	817
La Dept of Rehabilitation-HSCI	3,085	-	-	3,085
La Dept of Treasury-CMIS	1,247	-	-	1,247
La State Police Applied Tech	250	-	-	250
LA SUPREME COURT 2014 LAW. 50	155	-	-	155
LCLE - DRUG ABUSE PROGRAM	400	-	-	400
North Louisiana Crime Lab	25,072	-	-	25,072
Other	14,959	-	-	14,959
Red River Clerk of Court	7,646	-	-	7,646
Red River Parish Sheriff	26,351	-	-	26,351
RRP District Attorney	8,888	-	-	8,888
Ware Youth Center	3,128	-	-	3,128
Civil Disbursements	-	152,621	-	152,621
Red River Parish				
RRP Police Jury	-	-	3,833,426	3,833,426
JOHN KELLY GRAND BAYOU	-	-	245,197	245,197
Teachers' Retirement Fund	-	-	266,544	266,544
Sheriffs' Retirement Fund	-	-	133,271	133,271
Registrar of Voter Ret Fund	-	-	16,660	16,660
Parochial Employees' Ret Fund	-	-	66,636	66,636
Municipal Employees' Ret Fund	-	-	66,636	66,636
DA's Retirement Fund	-	-	53,309	53,309
Assessor's Retirement Fund	-	-	69,783	69,783
Clerk's Retirement Fund	-	-	66,636	66,636
RRP Police Jury-St Rev Sharing	-	-	46,245	46,245
RRP Sheriff-St Rev Sharing	-	-	63,146	63,146
Red River WW-St Rev Sharing	-	-	8,415	8,415
RRP School Board-St Rev Sharing	-	-	40,630	40,630
RRL&DD-St Rev Sharing	-	-	2,278	2,278
RRP COUNCIL ON AGING	-	-	233,414	233,414
Bossier Levee District	-	-	14,300	14,300
Other Disbursement	-	-	21,805	21,805
Red River WW Commission	-	-	548,566	548,566
RRP Tax Assessor	-	-	1,955,212	1,955,212
RRP Sheriff	-	-	3,579,445	3,579,445
RRP School Board	-	-	12,804,288	12,804,288
RRP Fire Protection District	-	-	1,855,470	1,855,470
RRP Clerk of Court	-	-	7,350	7,350
Red River Levee & Drainage Dist	-	-	571,646	571,646
La Tax Commission	-	-	25,319	25,319
La Dept of Agr and Forestry	-	-	9,119	9,119
Total reductions	216,457	152,621	26,604,746	26,973,824
Net Position, end of year	\$ 242,060	\$ -	\$ -	\$ 242,060

Red River Parish Sheriff
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the year ended June 30, 2023

Red River Parish Sheriff, Glen T. Edwards

Purpose	Amount
Salary	\$ 189,811
Benefits - insurance	11,102
Benefits - retirement	42,708
Benefits - Medicare	2,752
Travel	3,255
Registration fees	335
	<hr/>
	\$ 249,963
	<hr/> <hr/>

Red River Parish Sheriff

Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87

Identifying Information		
Entity Name	RED RIVER PARISH SHERIFF'S OFFICE	
LLA Entity ID #	3106	
Date that reporting period ended	6/30/2023	
	First Six Month Period	Period Ended
	Ended 12/31/22	06/30/23
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 308,629	\$ 308,548
Add: Collections		
Civil Fees	90,578	64,306
Bond Fees	2,490	2,610
Criminal Court Costs/Fees	80,119	95,193
Criminal Fines - Other (Surety/Cash Bonds)	15,020	21,667
Subtotal Collections	188,207	183,776
Less: Disbursements To Governments & Nonprofits:		
Criminal		
Red River Parish Police Jury - Criminal Court Fees	27,562	32,708
Red River Parish Clerk of Court Criminal Fees	2,685	4,961
North Louisiana Crime Lab/Criminal Court Fees	12,670	12,402
Indigent Defender	13,175	15,461
Red River Parish District Attorney Fee	13,306	14,643
Louisiana Commission on Law Enforcement - Training	259	559
Louisiana Traumatic Head and Spinal Cord	1,265	1,820
Court Management Information System, Louisiana State Treasury	532	715
Ware Youth Detention Center	1,335	1,793
39th Judicial District Expense Fee	7,343	7,655
Louisiana State Police Applied Tech	200	50
Louisiana Supreme Court	43	103
Louisiana Commission on Law Enforcement - Crime Victims Rep	670	823
Louisiana Commission on Law Enforcement - Drug Abuse Program	150	250
Coushatta Citizen	322	117
Appraisers	450	-
Wrecker/Storage Fees	-	-
Attorneys, Litigants, ETC.	69,015	33,263
Foreign Sheriffs:		
LA County Sheriff	40	
Caddo Parish Sheriff	159	
Henrico County Sheriff		75
Refunds to Defendants	390	26
Deposits for Tax Collector Acct	-	5,068
Miscellaneous Fees (Operational-Check/Deposit slip orders)	-	260
Civil		
Red River Parish Clerk of Court	4,934	4,882
Louisiana Department of Public Safety	16	32

Identifying Information		
Entity Name	RED RIVER PARISH SHERIFF'S OFFICE	

Continued on next page

Red River Parish Sheriff

Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87

LLA Entity ID #	3106	
Date that reporting period ended	6/30/2023	
	First Six Month Period	Period Ended
	Ended 12/31/22	06/30/23
Less: Amounts Retained by Collecting Agency		
Criminal		
Sheriff Criminal Costs	6,381	7,325
Red River Parish - Bond Fees	6,835	9,720
Red River Parish - Due To Tax Collector	-	
Red River Parish Sheriff's Office - Civil Costs/Commissions	6,625	4,358
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	-	-
Bond Fee Refunds	11,722	3,035
Other Disbursements to Individuals	204	-
Subtotal Disbursements/Retainage	188,288	162,104
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand \$	308,548	\$ 330,220
Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	-	-
Total Waivers During the Fiscal Period	-	-

**Red River Parish Sheriff
Sheriff's Affidavit**

STATE OF LOUISIANA, PARISH OF Red River

AFFIDAVIT

Glen T. Edwards (Sheriff's Name), Sheriff of Red River (Parish)

BEFORE ME, the undersigned authority, personally came and appeared, Glen T. Edwards, the sheriff of Red River Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$ 59,918 is the amount of cash on hand in the tax collector account on

June 30, 2023 (Date);

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2023, by taxing authority, are true and correct.

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

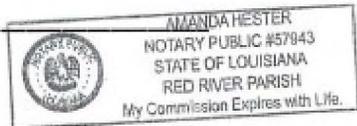
Signature
Sheriff of Red River
(Parish)

SWORN to and subscribed before me, Notary, this 6th day of December, in my office in the Coushatta, Louisiana,
(City/Town)

Amanda Hester (Signature)

Amanda Hester (Print), # 57943
Notary Public

With Life
(Commission)



**OTHER REPORTS REQUIRED
BY *GOVERNMENT AUDITING STANDARDS***



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

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

Honorable Glen T. Edwards
Red River Parish Sheriff
Coushatta, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Red River Parish Sheriff (the Sheriff), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated December 19, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. 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 these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.



CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 19, 2023

**RED RIVER PARISH SHERIFF
COUSHATTA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023**

Section I – Summary of Auditors’ Report

Type of auditors’ report issued on the basic financial statements:	Unmodified
Internal control over financial reporting:	
• Material weakness identified?	No
• Significant deficiencies identified that are not considered material weaknesses?	None Reported
• Control Deficiency	No
Noncompliance material to the basic financial statements noted?	No
Federal awards	N/A
Was a management letter issued?	No

Section II – Financial Statement Findings

Current Year Findings

None.

Prior Year Findings

2022-001 Misappropriation of Funds

During our test work, CRI identified an accounts payable check, #55454 for \$5,191.04, to Sheriff Glen Edwards that did not have appropriate supporting documentation. This is considered to be resolved for the current year.



Red River Parish Sheriff

STATEWIDE AGREED-UPON PROCEDURES REPORT

June 30, 2023





Carr, Riggs & Ingram, LLC
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Suite 200
Shreveport, LA 71105

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To Red River Parish Sheriff Glen T. Edwards and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. Red River Parish Sheriff's (RRPS's) management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated results are as follows:

Written Policies and Procedures

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

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

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

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

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

c) ***Disbursements***, including processing, reviewing, and approving.

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

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

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

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

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

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

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

- g) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

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

- h) **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).

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

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

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

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

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

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

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

- l) **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: No exceptions were identified as a result of applying the procedure.

Board or Finance Committee

- 2. 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

- a) 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.

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

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. Alternatively, for those entities reporting on the not-for-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.

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

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

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

- d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

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

Bank Reconciliations

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

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

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

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

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

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

Results: One instance was found where reconciling items outstanding for more than 12 months were not researched.

Collections (excluding electronic funds transfers)

4. 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: CRI obtained a listing of deposits sites and management's representation that the listing was complete.

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

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

Results: CRI identified that all employees responsible for collecting cash share a cash drawer.

- b) Each employee responsible for collecting cash is not also 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: CRI identified that all employees responsible for collecting cash also prepare their own deposits.

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

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

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

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

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

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

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3 (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:

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

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

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

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

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

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

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

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

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

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

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

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

Results: CRI obtained a listing of locations that process payments and management's representation that the listing was complete.

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

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

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

- b) At least two employees are involved in processing and approving payments to vendors;

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

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

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

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

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

- e) 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: No exceptions were identified as a result of applying the procedure.

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

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

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

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

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

11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, 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: No exceptions were identified as a result of applying the procedure.

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

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

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

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

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

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

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

14. Using the monthly statements or combined statements selected under procedure #13 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

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

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

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

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

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

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

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1g; and

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

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

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

Contracts

- 16. 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. Alternatively, 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

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

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

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

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

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

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

- d) 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: No exceptions were identified as a result of applying the procedure.

Payroll and Personnel

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

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

18. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #17 above, obtain attendance records and leave documentation for the pay period, and

a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

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

b) Observe whether supervisors approved the attendance and leave of the selected employees or officials;

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

c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

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

d) Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

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

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

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

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

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

Ethics

21. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17 obtain ethics documentation from management, and

- a) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

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

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

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

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

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

Debt Service

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

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

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

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

Fraud Notice

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

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

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

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

Information Technology Disaster Recovery/Business Continuity

27. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

a) Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if 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: We performed the procedure and discussed the results with management.

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

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

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

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

28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Results: One exception was found where a terminated employee had not been deactivated from the network.

Prevention of Sexual Harassment

29. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

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

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

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

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

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

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

We were engaged by Red River 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 Red River Parish Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

CARR, RIGGS, & INGRAM, LLC

Shreveport, Louisiana

December 19, 2023