

St. Helena Parish Sheriff
Greensburg, Louisiana

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended
June 30, 2023

St. Helena Parish Sheriff
Greensburg, Louisiana

Annual Financial Statements
And Supplemental Information Schedules

As of and for the Year Ended June 30, 2023
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St. Helena Parish Sheriff
Greensburg, Louisiana

Annual Financial Statements
And Supplemental Information Schedules

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MC DUFFIE K. HERROD, LTD.{PRIVATE }
(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member:

American Institute of CPAs
Society of Louisiana CPAs

POST OFFICE BOX 8436
12410 WOODVILLE ST.
CLINTON, LA 70722
Telephone (225) 683-3888
Facsimile (225) 683-6733
Email mkherrod@bellsouth.net

Independent Auditor's Report

Honorable Nathaniel Williams
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Greensburg, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Helena 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 St. Helena Parish Sheriff's basic financial statements as listed in the table of contents.

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

Basis or Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 St. Helena Parish Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of 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 St. Helena Parish Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the St. Helena Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information 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 St. Helena Parish Sheriff's basic financial statements. The other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This includes the Justice System Funding Schedules (reporting schedules) created by Act 87 of the Louisiana 2020 Regular Legislative Session and the schedule of compensation, benefits & other payments to the agency head. Such 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, based on our audit and other procedures performed as described above, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

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



McDuffie K. Herrod, Ltd.

A Professional Accounting Corporation

December 9, 2023

REQUIRED SUPPLEMENTARY INFORMATION (PART I)

MANAGEMENT'S DISCUSSION AND ANALYSIS

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2023

As management of the St. Helena Parish Sheriff, Greensburg, Louisiana, we offer readers of the Sheriff's financial statements this narrative overview and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2023. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the St. Helena Parish Sheriff's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Sheriff's finances. It is also intended to provide readers with an analysis of the Sheriff's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Sheriff. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the St. Helena Parish Sheriff's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the Other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

Financial Highlights

- The Sheriff's total net position decreased by \$48,626 during the year.
- At June 30, 2023, the governmental fund reported a fund balance of \$1,586,302. \$9,336 was nonspendable and \$1,576,966 was unassigned and is available for spending at the Sheriff's discretion.
- Governmental fund balance increased \$199,088 during the year.
- Government-wide Expenses for the year were \$3,874,012, an increase of \$636,383.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Sheriff's financial statements. The Sheriff's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

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

The *statement of net position* presents information on all of the Sheriff's assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, the difference between (assets and deferred outflows of resources) and (liabilities and deferred inflows of resources) are reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff is improving or deteriorating.

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2023

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property taxes and gaming revenues. The sole purpose of these governmental activities is public safety. The government-wide financial statements can be found on pages 10-11 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. The Sheriff uses two categories of funds to account for financial transactions: governmental funds and fiduciary (agency) funds.

Governmental Funds. Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, there are differences in the information presented for government funds and for governmental activities in the government-wide financial statements. Review of these differences provides the reader of the financial statements insight on the long-term impact of the Sheriff's more immediate decisions on the current use of financial resources. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The reconciliations can be found on page 13 and 15 of this report.

The St. Helena Parish Sheriff maintains one individual governmental fund. Information is presented separately in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund.

The St. Helena Parish Sheriff adopts an annual appropriated budget for its general fund. A budgetary comparison statement for the major fund has been provided herein to demonstrate compliance with the budget. The basic governmental fund financial statements can be found on pages 12 and 14 of this report.

Fiduciary funds (agency) funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the St. Helena parish Sheriff's own programs.

The basic fiduciary fund financial statements can be found on pages 16 of this report.

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2023

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17 through 43 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the St. Helena Parish Sheriff's performance. This can be found on pages 44 through 47 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Sheriff's net position for the current year as compared to the prior year. The Sheriff's net position decreased by \$48,626.

| | <u>6/30/2023</u> | <u>6/30/2022</u> |
|--|------------------------------|------------------------------|
| Current and Other Assets | \$ 1,848,701 | \$ 1,745,877 |
| Capital Assets, Net | <u>1,225,466</u> | <u>1,108,667</u> |
| Total Assets | 3,074,167 | 2,854,544 |
| Deferred Outflows of Resources | <u>2,236,598</u> | <u>1,577,921</u> |
| Total Assets and Deferred Outflows of Resources | <u>5,310,765</u> | <u>4,432,465</u> |
| Long-Term Liabilities Outstanding | 5,916,230 | 4,021,990 |
| Other Liabilities | <u>263,696</u> | <u>267,386</u> |
| Total Liabilities | 6,179,926 | 4,289,376 |
| Deferred Inflows of Resources | <u>598,453</u> | <u>1,562,077</u> |
| Total Liabilities and Deferred Inflows of Resources | <u>6,778,379</u> | <u>5,851,453</u> |
| Net Investment in Capital Assets | 1,225,466 | 690,277 |
| Restricted | - | - |
| Unrestricted | <u>(2,693,080)</u> | <u>(2,109,265)</u> |
| Total Net Position | <u>\$ (1,467,614)</u> | <u>\$ (1,418,988)</u> |

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2023

The following table provides a summary of the Sheriff's changes in net position:

| | Governmental Activities 6/30/2023 | % | Governmental Activities 6/30/2022 | % |
|------------------------------------|---|------|---|------|
| | Total | | Total | |
| Revenue | | | | |
| Program revenue: | | | | |
| Charges for Services | \$ 861,771 | 23% | \$ 768,530 | 20% |
| Operating Grants and Contributions | 101,793 | 3% | 86,742 | 2% |
| Capital Grants and Contributions | 6,826 | 0% | 7,500 | 0% |
| General Revenue: | | | | |
| Property Taxes | 1,084,726 | 28% | 1,027,249 | 27% |
| State Revenue Sharing | 69,961 | 2% | 68,253 | 2% |
| Gaming Revenues | 1,537,695 | 40% | 1,688,616 | 45% |
| Investment Earnings | 6,684 | 0% | 5,616 | 0% |
| Other | 130,281 | 3% | 73,935 | 2% |
| Gain (Loss) on Sale of Assets | 4,990 | 0% | 27,253 | 1% |
| Transfers in/out Local Government | 20,659 | 1% | 1,980 | 0% |
| Total Revenue | <u>3,825,386</u> | 100% | <u>3,755,674</u> | 100% |
| Expenses | | | | |
| Public Safety | 3,847,216 | 99% | 3,218,584 | 99% |
| Interest on Debt | 26,796 | 1% | 19,045 | 1% |
| Total Expenses | <u>3,874,012</u> | 100% | <u>3,237,629</u> | 100% |
| Increase in Net Position | <u>(48,626)</u> | | <u>518,045</u> | |
| Net Position-Beginning | (1,418,988) | | (1,937,033) | |
| Net Position-Ending | <u>\$ (1,467,614)</u> | | <u>\$ (1,418,988)</u> | |

Gaming revenue was the largest source for the Sheriff amounting to 40% of total general revenues. Property taxes was the second largest revenue sources for the Sheriff amounting to 28% of total general revenues. The prior year percentage for gaming revenue and property taxes was comparable to the current year's percentage.

The expenses of the St. Helena Parish Sheriff's Office, as reported in Statement of Activities, were \$3,874,012 which increased by \$636,383.

Financial Analysis of the Governmental Funds

As noted earlier, the Sheriff used fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus on the Sheriff's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing resources available for spending at the end of the fiscal year. As of the current fiscal year the Sheriff's General Fund reported ending fund Balance of \$1,586,302.

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2023

General Fund Budgetary Highlights

Changes from the Sheriff's original budget to the final budget are detailed in the Required Supplementary Information Section along with a comparison to actual activity for year ended June 30, 2023. Highlights of significant changes from the Sheriff's original budget to the final budget include:

- Total actual revenues and other financing sources for June 30, 2023 were less than the final budgeted revenues and other financing sources in the amount of \$4,560.
- Actual expenditures for June 30, 2023, were more than the final budgeted expenditures in the amount of \$24,080.

Capital Assets

The Sheriff's investment in capital assets includes land, construction in progress, buildings and improvements, and machinery and equipment. The Sheriff's investment in capital assets and financed purchases for its governmental activities as of June 30, 2023 amounts to \$1,225,466 (net of accumulated depreciation). The increase in capital assets and financed purchases for the year was \$116,799 as reflected in the following schedule. For more detailed information, see Note 5 to the financial statements on page 28 of this report.

| | (Net of Depreciation) | |
|----------------------------|--------------------------------|------------------|
| | Governmental Activities | |
| | <u>6/30/2023</u> | <u>6/30/2022</u> |
| Land | \$ 10,000 | \$ 10,000 |
| Construction in Progress | - | 3,424 |
| Buildings | 528,224 | 527,971 |
| Vehicles | 55,729 | 29,328 |
| Vehicles-Financed Purchase | 555,107 | 443,896 |
| Furniture and Equipment | 76,406 | 94,048 |
| Total | <u>1,225,466</u> | <u>1,108,667</u> |

Long-Term Debt:

At the end of the fiscal year, the Sheriff had other long-term debt of financed purchases, net pension liability and net unfunded other post employment benefit obligations in the amount of \$5,916,230. For more detailed information, see Note 12 to the financial statements on page 39 of this report.

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2023

| <u>Other Long Term Debt</u> | <u>Governmental Activities</u> | |
|-----------------------------|--------------------------------|---------------------|
| | <u>2023</u> | <u>2022</u> |
| Financed Purchase Liability | \$ 520,509 | \$ 416,609 |
| OPEB Liability | 3,847,087 | 3,605,381 |
| Net pension Liability | 1,548,634 | - |
| Total Long-Term Debt | <u>\$ 5,916,230</u> | <u>\$ 4,021,990</u> |

Economic Factors and Next Year's Budgets and Rates

Gaming Revenues and property taxes are the largest source of revenues for the sheriff. Both are expected to remain approximately the same for the fiscal year ending June 30, 2023 as they were in the previous year.

Request for Information

This financial report is designed to provide a general overview of the Sheriff's finances for all those with an interest in the government's finances. Questions regarding this report or requests for additional information should be addressed to the St. Helena Parish Sheriff, P. O. Box 1205, Greensburg, Louisiana 70441, telephone (225) 222-4413.

BASIC FINANCIAL STATEMENTS
Government-Wide Financial Statements

**St. Helena Parish Sheriff
Greensburg, Louisiana
Statement of Net Position
June 30, 2023**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS

| | |
|--|------------------|
| Cash | \$ 1,568,571 |
| Receivables | 270,794 |
| Prepaid Insurance | 9,336 |
| Capital Assets (Net of accumulated depreciation) | 1,225,466 |
| Total Assets | <u>3,074,167</u> |

DEFERRED OUTFLOWS OF RESOURCES

| | |
|--------------------------------------|------------------|
| Pension Related | 1,180,064 |
| OPEB Related | 1,056,534 |
| Total Deferred Outflows of Resources | <u>2,236,598</u> |

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

\$ 5,310,765

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

LIABILITIES

| | |
|--|----------------|
| Accounts Payable | \$ 262,399 |
| Interest Payable | 1,297 |
| Current Portion of Long-Term Indebtedness Financed Purchases | 159,585 |
| Total Current Liabilities | <u>423,281</u> |

Long term Liabilities

| | |
|-----------------------------|------------------|
| Financed Purchases | 360,924 |
| OPEB Liability | 3,847,087 |
| Net Pension Liability | 1,548,634 |
| Total Long Term Liabilities | <u>5,756,645</u> |

Total Liabilities

6,179,926

DEFERRED INFLOWS OF RESOURCES

| | |
|-------------------------------------|----------------|
| Pension Related | 88,738 |
| OPEB Related | 509,715 |
| Total Deferred Inflows of Resources | <u>598,453</u> |

NET POSITION

| | |
|----------------------------------|--------------------|
| Net Investment in Capital Assets | 1,225,466 |
| Unrestricted | (2,693,080) |
| Total Net Position | <u>(1,467,614)</u> |

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

\$ 5,310,765

The accompanying notes are an integral part of this statement.

**St. Helena Parish Sheriff
Greensburg, Louisiana**

**Statement of Activities
For the Year Ended June 30, 2023**

| | <u>Program Revenues</u> | | | <u>Net (Expenses) Revenues</u> | |
|---|-------------------------|---------------------------------|---|------------------------------------|---|
| | <u>(Expenses)</u> | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | | <u>Capital Grants and Contributions</u> |
| Governmental Activities | | | | | |
| Public Safety | \$ (3,847,216) | \$ 861,771 | \$ 101,793 | \$ 6,826 | \$ (2,876,826) |
| Interest | (26,796) | - | - | - | (26,796) |
| Total Governmental Activities | <u>\$ (3,874,012)</u> | <u>\$ 861,771</u> | <u>\$ 101,793</u> | <u>\$ 6,826</u> | <u>(2,903,622)</u> |
| General Revenues: | | | | | |
| Ad Valorem Taxes | | | | | 1,084,726 |
| State Revenue Sharing | | | | | 69,961 |
| Gaming Revenues | | | | | 1,537,695 |
| State Supplemental Pay | | | | | 65,861 |
| Interest Income | | | | | 6,684 |
| Other Revenue | | | | | 64,420 |
| Gain on Disposal of Assets | | | | | 4,990 |
| Transfers in/out Other Governments | | | | | 20,659 |
| Total General Revenues and Transfers | | | | | <u>2,854,996</u> |
| Change in Net Position | | | | | (48,626) |
| Net Position - Beginning | | | | | <u>(1,418,988)</u> |
| Net Position - Ending | | | | | <u>\$ (1,467,614)</u> |

The accompanying notes are an integral part of this statement.

BASIC FINANCIAL STATEMENTS

Fund Financial Statements

**St. Helena Parish Sheriff
Greensburg, Louisiana**

Balance Sheet - Governmental Funds

June 30, 2023

| | <u>General Fund</u> |
|---|--------------------------------|
| ASSETS | |
| Assets: | |
| Cash | \$ 1,568,571 |
| Receivables | 270,794 |
| Prepaid Insurance | <u>9,336</u> |
| TOTAL ASSETS | <u><u>\$ 1,848,701</u></u> |
| LIABILITIES AND FUND BALANCE | |
| Liabilities: | |
| Accounts Payable | <u>\$ 262,399</u> |
| Total Liabilities | <u>262,399</u> |
| Fund Balance: | |
| Nonspendable | 9,336 |
| Unassigned | <u>1,576,966</u> |
| Total Fund Balance | <u><u>1,586,302</u></u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u><u>\$ 1,848,701</u></u> |

The accompanying notes are an integral part of this statement.

St. Helena Parish Sheriff

**Reconciliation of The Governmental Funds Balance Sheet
to The Government-Wide Financial Statement of Net Position**

As of June 30, 2023

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

Fund Balances, Total Governmental Funds (Statement C) **\$ 1,586,302**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

| | | |
|---|---------|--|
| Governmental Capital Assets net of depreciation | 670,359 | |
| Governmental Financed Purchase Assets net of depreciation | 555,107 | |

Interest payable used in the governmental activities are not payable from current resources and therefore not reported in the governmental funds.

| | | |
|------------------|---------|--|
| Interest Payable | (1,297) | |
|------------------|---------|--|

Long term liabilities are not due and payable in the current period, and, therefore, are not reported in the governmental funds.

| | | |
|-----------------------------|--------------------|-------------|
| Financed Purchase Liability | (520,509) | |
| Net Pension Liability | (1,548,634) | |
| OPEB Liability | <u>(3,847,087)</u> | (5,916,230) |

Deferred outflows of resources and deferred inflows of resources related to pensions do not require the use of current financial resources and therefore are not reported in the funds.

| | | |
|--|------------------|------------------|
| Deferred Outflows-pension and OPEB related | 2,236,598 | |
| Deferred Inflows-pension and OPEB related | <u>(598,453)</u> | <u>1,638,145</u> |

Net Position of Governmental Activities (Statement A) **\$ (1,467,614)**

The Accompanying notes are an integral part of this statement.

**St. Helena Parish Sheriff
Greensburg, Louisiana**

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

| | <u>Governmental Fund</u> |
|--|------------------------------|
| <u>REVENUES</u> | |
| Ad Valorem Taxes | \$ 1,084,726 |
| Intergovernmental Revenues: | |
| Federal Grants | 20,521 |
| State Revenue Sharing | 69,961 |
| State Supplemental Pay | 65,861 |
| State Other Grants | |
| Fees, charges, and commissions for Services: | |
| Commissions on Collection of Tax and licenses | 307,167 |
| Fines, Forfeitures, and other fees | 106,218 |
| Feeding and keeping prisoners | 448,386 |
| Miscellaneous: | |
| Gaming Revenue | 1,537,695 |
| Investment Earnings | 6,684 |
| Donations | - |
| Other | 64,420 |
| TOTAL REVENUES | 3,711,639 |
| <u>EXPENDITURES</u> | |
| Public Safety: | |
| Personal services and related benefits | 2,291,161 |
| Operating Services | 331,875 |
| Materials and Supplies | 689,512 |
| Travel and Other Charges | 15,872 |
| Capital Outlays | 288,418 |
| Debt Service | 164,868 |
| TOTAL EXPENDITURES | 3,781,706 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (70,067) |
| <u>OTHER FINANCING SOURCES (USES)</u> | |
| Sale of Assets | 7,008 |
| Transfers in from Other Governments | 20,659 |
| Transfers out to Other Governments | |
| Proceeds from Borrowing | 241,488 |
| TOTAL OTHER FINANCING SOURCES (USES) | 269,155 |
| Net Change in Fund Balance | 199,088 |
| FUND BALANCE AT BEGINNING OF YEAR | 1,387,214 |
| FUND BALANCE AT END OF YEAR | \$ 1,586,302 |

The accompanying notes are an integral part of this statement.

St. Helena Parish Sheriff

**Reconciliation of The Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
To the Government-Wide Statement of Activities
For the Year Ended June 30, 2023**

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

| | | |
|---|-----------|-----------------|
| Net Change in Fund Balances, Total Governmental Funds (Statement E) | \$ | 199,088 |
| Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds | | |
| Expenditures for Capital Assets and Financed Purchases | | 288,418 |
| Depreciation Expense | | (169,601) |
| Proceeds from sale of Capital Assets and Financed Purchases | | (7,008) |
| Loss on Sale/Disposal of Capital Assets and Financed Purchases | | 4,990 |
| | | 116,799 |
| Financed Purchase proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded payments. | | |
| Principal Payments - Financed Purchase | | 137,588 |
| Proceeds from Financed Purchase | | (241,488) |
| Interest expense reported in the Statement of Activates does not require the use of current financial resources and is therefore not reported as an expenditure in governmental funds. | | |
| | | 484 |
| (Increase) or decreases in the unfunded post-employment benefit obligations for medical and life insurance expected in future periods are not recorded for governmental funds on the fund basis | | |
| | | (219,576) |
| Governmental fund report current year pension contributions as expenditures. However, in the Statement of Activities, these contributions are reported as deferred inflows of resources and the Sheriff proportionate share of the plans pension expense is reported as pension expense. | | |
| | | (129,619) |
| Some revenues in the Statement of Activities do not provide current financial resources an are not reported as revenue in the governmental funds: | | |
| Non-employer contributions to cost-sharing pension plan | | 88,098 |
| | | 88,098 |
| Changes in Net Position (Statement B) | \$ | (48,626) |

The accompanying notes are an integral part of this statement.

BASIC FINANCIAL STATEMENTS

Fiduciary Fund Financial Statements

**St. Helena Parish Sheriff
Greensburg, Louisiana**

Statement of Fiduciary Net Position - Fiduciary Funds

June 30, 2023

| | Sheriff's Fund | Tax Collector Fund | Prisoner Funds | Total |
|-------------------------------|-------------------|--------------------------|-------------------|-------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 61,340 | \$ 418,302 | \$ 9,237 | \$ 488,879 |
| TOTAL ASSETS | \$ 61,340 | \$ 418,302 | \$ 9,237 | \$ 488,879 |
| LIABILITIES | | | | |
| Due to taxing bodies & others | \$ 61,340 | \$ 418,302 | \$ 9,237 | \$ 488,879 |
| TOTAL LIABILITIES | \$ 61,340 | \$ 418,302 | \$ 9,237 | \$ 488,879 |

The accompanying notes are an integral part of this statement.

Notes to Financial Statements

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

INTRODUCTION

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

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

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

REPORTING ENTITY

For financial reporting purposes, the Sheriff includes all funds, account groups and activities that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of the employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Sheriff is financially independent, other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana Law. Accordingly, the Sheriff is a separate governmental reporting entity.

Certain units of local government which the Sheriff exercises no oversight responsibility such as the parish government, parish school board, other independently elected parish officials and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS

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

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net assets (or balance sheet), a statement of activities, and a statement of cash flows. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The Sheriff has also adopted the provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, that require capital contributions to the Sheriff to be presented as a change in net position.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net assets by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Footnote J—Net Position*.

The Sheriff has also adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, was implemented which establishes new financial reporting requirements for governments that provide their employees with pension benefits. Additional information about the Sheriff's net pension liability is presented in the notes to the financial statements.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pension*, was implemented which establishes new financial reporting requirements for governments that provide their employees with postemployment benefits other than pensions. Additional information about the Sheriff's postemployment healthcare benefit liability is presented in the notes to the financial statements.

GASB Statement No. 84, *Fiduciary Activities*, defines and establishes criteria for identifying and reporting fiduciary activities. The focus of the criteria is on (1) whether the Sheriff controls the assets in

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

a fiduciary activity and (2) if there are separate identifiable beneficiaries with whom a fiduciary relationship exists.

GASB Statement No. 87, Leases, Accounting and Financial Reporting for Leases was implemented. The objective of this Statement is to better meet the information needs of the financial statement users by improving accounting and financial reporting for leases by governments. The Statement requires all leases (contracts that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange-like transaction) to be reported under a single accounting model for both lessors and lessees. Certain leases that were previously classified as operating leases are to be recognized as lease assets and liabilities. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Additional information about the Sheriff's lease assets and liabilities is presented in the notes to the financial statements.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users. The statement is effective for fiscal years beginning after June 15, 2022.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the later are excluded from the government-wide financial statements. Major individual governmental funds are presented as separate columns in the fund financial statements.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements (Statement of Net Position and Statement of Activities) are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are susceptible to accrual (i.e., when they become measurable and available). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Intergovernmental revenues and fees, and charges and commissions for services are recorded when the Sheriff is entitled to the funds. Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when the Sheriff is entitled to the funds.

Expenditures, including capital outlays, are recorded when the related fund liability is incurred. When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned or unassigned fund balances are available, the Sheriff considers amounts to have been spent out of committed funds, then assigned funds, and finally unassigned funds as needed, unless the Sheriff has provided otherwise in his commitment or assignment actions.

The Sheriff reports the following major governmental fund:

The *General Fund* is the Sheriff's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to sheriff policy. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, video poker revenue, 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 following fiduciary funds are reported separately:

Agency Funds:

Sheriff's Fund, Tax Collector Fund, and the Prisoner Fund: The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, and inmate monies. Disbursements from these funds are made to various parish agencies, litigants in suits, inmates, or deputies as prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Sheriff's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

activities or obligations of the government, these funds are not incorporated into the government wide statements.

C. BUDGETS

The proposed budget for the year ending June 30, 2023, was made available for public inspection and comments from taxpayers at the Sheriff's office during June 2022. The public hearing was held on June 28, 2022 at 10:00 a.m. regarding the proposed budget for the fiscal year ending June 30, 2023 and the notice was published in the official journal on June 9, 2022 and June 16, 2022.

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.

Encumbrance accounting is not used. However, the budget is integrated into the accounting records, which allows monthly comparison of budget and actual amounts. Budget amounts included in the accompanying financial statement include the original adopted budget and all subsequent amendments.

D. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

E. INVENTORIES

The Sheriff utilizes the "purchase method" of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The Sheriff did not record any inventory at June 30, 2023, as the amount is not material.

F. PREPAID ITEMS

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

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

G. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and vehicles, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$2,000 or more for capitalizing capital assets.

When surplus items are sold for an immaterial amount after being declared un-needed for public purposes, no salvage value is utilized for depreciation purposes. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

| <u>Description</u> | <u>Estimated Lives</u> |
|-----------------------------------|------------------------|
| Buildings & Building Improvements | 25 - 40 Years |
| Furniture and Fixtures | 5 - 7 Years |
| Equipment | 5 - 15 Years |
| Vehicles | 5 Years |

H. LONG-TERM OBLIGATIONS

Long-Term Obligations are recorded in the statement of net position and statement of activities.

I. COMPENSATED ABSENCES

The sheriff's office has the following policy relating to vacation and sick leave:

Vacation Leave: Vacation leave is earned by all permanent full-time salaried employees according to the length of service.

- 1 to 3 year = 40 hours of vacation
- 4 to 10 year = 80 hours of vacation
- 10 or more years = 120 hours of vacation

Vacation leave not taken in year earned can be carried forward up to a maximum of 360 hours, and any excess over 360 hours is converted to sick leave. Upon resignation, termination, or retirement, unused vacation leave earned during the current year shall be paid based on current salary. Based on GASB Statement No 16 vacation leave has been accrued as a liability as the benefits were earned.

Sick Leave: Sick leave is earned by all full-time salaried employees at a rate of one day of sick leave for each month of employment. Sick leave may be carried forward to a maximum of 576 hours and upon resignation, termination, or retirement, all unused sick leave shall be forfeited. No liability has been

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

accrued for unused employee sick leave. In accordance with GASB 16, *Accounting for Compensated Absences*, an accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.

J. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

GASB Statement No. 34, *Basic Financial statements, Management's Discussion and analysis, for State and Local Governments*, required reclassification of net position into three separate components. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB Statement No. 63 requires the following components of net position:

Net Investment in Capital Assets – This component of net position includes capital assets, net of accumulated depreciation, reduced by the outstanding balance of any bonds, or indebtedness attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of the resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted net Position - The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted Net Position - The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year June 30, 2012, the sheriff implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact,
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation,
- c. Committed fund balance – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority, to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint,
- d. Assigned fund balance – amounts a government intends to use for a specific purpose, intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority,
- e. Unassigned fund balance – amounts that are available for any purpose, positive amounts are reported only in the general fund

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

K. REVENUES

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are available for collection. The taxes are generally collected in December of the current year and January and February of the ensuing year. Federal and State grants are recorded when the law enforcement district is entitled to the funds.

L. COMPARATIVE DATA/RECLASSIFICATIONS

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

M. EXTRAORDINARY AND SPECIAL ITEMS

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the parish, which are either unusual in nature or infrequent in occurrence.

N. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported

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

O. RECONCILIATIONS OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain of differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

P. PENSION PLANS

The St. Helena Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 6. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

Q. OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

The Sheriff's defined benefit postemployment health care plan provides OPEB to eligible retired employees. The plan provides OPEB for permanent full-time employees of the Sheriff. The Sheriff's OPEB plan is a single employer defined benefit OPEB plan administered by the Sheriff. The authority to

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

establish and/or amend the obligation of the employer, employees, and retirees rest with the Sheriff. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

2. LEVIED TAXES

The following is a summary of authorized and levied property taxes:

| | Millage | Millage | Date |
|--------------------------|---------|---------|------|
| Law enforcement District | 10.62 | 10.62 | none |
| Law enforcement District | 9.20 | 9.20 | none |

Total Assessed property valuation was \$55,458,083 for the year ended June 30, 2023. The authorized millage was 19.82 as of June 30, 2023. The following are the principal taxpayers and related ad valorem tax revenue for the sheriff:

| Taxpayer | Type of Business | Assessed Valuation | Assessed Valuation | Revenue for Sheriff |
|---------------------------------|------------------|-----------------------|-----------------------|------------------------|
| Transcontinental Gas Pipeline | Public Utility | \$ 11,186,950 | 15.06% | \$ 221,725 |
| Dixie Electric Membership Corp. | Public Utility | 4,808,980 | 6.48% | 95,314 |
| Amerchol | Chemical Plant | 4,498,860 | 6.06% | 89,167 |
| Entergy LA LLC | Public Utility | 2,494,530 | 3.36% | 49,442 |
| Soterra, LLC | Timber | 1,861,520 | 2.51% | 36,865 |

3. CASH AND CASH EQUIVALENTS

At June 30, 2023, the sheriff has cash and cash equivalents (book balances) totaling \$2,057,450 as follows:

| | |
|--|--------------|
| Governmental Funds: | |
| Demand deposits | \$ 1,568,571 |
| Other | - |
| Subtotal Deposits in Governmental Fund | \$ 1,568,571 |
| Fiduciary Funds: | |
| Demand Deposits | 70,058 |
| Time and Saving Deposits | 418,821 |
| Subtotal Deposits in fiduciary funds | 488,879 |
| Total | \$ 2,057,450 |

Fiduciary funds are not reflected in the Statement of Net Position.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

parties. At June 30, 2023, the sheriff has \$2,527,596 in deposits (collected bank balances) consisting of both demand deposits and time and savings deposits at two banks. The demand deposits totaling \$2,152,273 in the first bank are secured from risk by \$250,000 of federal deposit insurance and \$1,902,273 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The time and savings deposits of \$418,821, in the first bank are secured from risk by \$250,000 of federal deposit insurance and \$116,440 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The time and savings deposits at the first bank are under collateralized by \$52,381. The demand deposits of \$8,883 in the second bank are secured from risk by \$8,883 of federal deposit insurance. The \$2,018,713 in total pledged securities is exposed to custodial credit risk because while the amount is secured by pledge securities, such securities are held by the custodial bank in the name if the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

Custodial Credit Risk: Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Sheriff does not have a formal policy for custodial risk. However, 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.

4. RECEIVABLES

The receivables of \$270,794 at June 30, 2023, are as follows:

| <u>Class of Receivable</u> | <u>General Fund</u> |
|----------------------------------|-------------------------|
| Gaming Revenue | 193,285 |
| Feeding and Keeping of prisoners | 26,974 |
| State Grant | 13,695 |
| Fees & commission | 23,956 |
| Other | 12,884 |
| Total | <u>\$ 270,794</u> |

The sheriff has not established an allowance for bad debts since any bad debts would not be material to the financial statements.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

5. CAPITAL ASSETS

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

| | Balance, July 1, 2022 | Additions | Deletions | Balance, June 30, 2023 |
|--|-----------------------------|-------------------|-----------------|------------------------------|
| Governmental Activities | | | | |
| Capital Assets not Depreciated: | | | | |
| Land | \$ 10,000 | \$ - | | \$ 10,000 |
| Construction in Progress | 3,424 | | 3,424 | - |
| Total Capital Assets not Depreciated | <u>13,424</u> | <u>-</u> | <u>3,424</u> | <u>10,000</u> |
| Other Capital Assets: | | | | |
| Buildings | 733,330 | 21,377 | | 754,707 |
| Vehicles | 207,468 | 116,516 | 20,181 | 303,803 |
| Vehicles-financed purchase | 608,015 | 151,015 | | 759,030 |
| Furniture and equipment | 639,138 | 2,934 | 16,453 | 625,619 |
| Total Other Capital Assets | <u>2,187,951</u> | <u>291,842</u> | <u>36,634</u> | <u>2,443,159</u> |
| Less accumulated depreciation: | | | | |
| Buildings | 205,359 | 21,124 | | 226,483 |
| Vehicles | 178,140 | 88,097 | 18,163 | 248,074 |
| Vehicles-financed purchase | 164,119 | 39,804 | | 203,923 |
| Furniture and equipment | 545,090 | 20,576 | 16,453 | 549,213 |
| Total Accumulated Depreciation | <u>1,092,708</u> | <u>169,601</u> | <u>34,616</u> | <u>1,227,693</u> |
| Other Capital Assets, Net | 1,095,243 | 122,241 | 2,018 | 1,215,466 |
| Total Capital assets, net | <u>\$ 1,108,667</u> | <u>\$ 122,241</u> | <u>\$ 5,442</u> | <u>\$ 1,225,466</u> |
| Depreciation was charged to the governmental functions as follows: | | | | |
| Public Safety | | | | <u>\$ 169,601</u> |

6. PENSION PLAN

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

The System issues an annual publicly available financial reports 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.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

The Sheriff's office implemented Governmental Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pension and Statement 71 on Pension Transition for Contributions Made Subsequent to the measurement date-an amendment of GASB 68. The standards require the Sheriff's office to record its proportional share of each of the Pension plan Net pension Liability and report the following disclosures:

Plan Description: The Louisiana Sheriff's Pension and Relief Fund is the administrator of a cost-sharing, multiple employer defined benefit plan. The plan provides retirement, disability, and survivor benefits to employees of sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriff's Association and the sheriff's Pension and relief Fund's office as provided for in LRS 11:271.

For members who become eligible for membership on or before December 31, 2011, members with 12 years of creditable service may retire at age 55; members with 30 years of service may retire regardless of age. The retirement allowance is equal to 3.33 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 62; members with 20 years of service may retire at age 60; members with 30 years of creditable service may retire at age 55. The benefit accrual rate for such members with less than 30 years of service is 3 percent; for members with 30 or more years of service the accrual rate is 3.33 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 50.

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 36 consecutive months or joined months if service was interrupted. The earning to be considered for each 12 month period within the 36 month period shall not exceed 125% of the preceding 12 month period.

For a member whose first employment making him eligible for membership in the system began after June 30, 2006 and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest 60 consecutive months or joined months if service was interrupted. The earnings to be considered for each 12 month period within the 60 month period shall not exceed 125% of the preceding 12 month period.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

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 60 consecutive months or joined months if service was interrupted. The earnings to be considered for each 12 month period within the 60 month period shall not exceed 115% of the preceding 12 month period.

A member is eligible to receive disability benefits if the member has at least 10 years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of a sum equal to the greatest of 45% or final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or 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 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 18 years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will received 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 received 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 three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

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.

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 become 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

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

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.

Cost of living provision of 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.

The schedule of employer allocations reports the historical employer contributions in addition to the employer allocation percentage of each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of Sheriffs' Pension and Relief fund. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the fund during the fiscal year ended June 30, 2022 as compared to the total of all employers' contributions received by the Fund during the fiscal year ended June 30, 2023.

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2023, the actual employer contribution rate was 12.25% with an additional -0- % allocated from the Funding Deposit Account.

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 for non-employer contributing entities, but are not considered special funding situations. Non-employer contributions of \$88,098 are recognized as revenue and excluded from pension expense for the year ended June 30, 2023.

Plan members are required by state statute to contribute 10.25% of their annual covered salary and the St. Helena Parish Sheriff is required to contribute at an actuarially determined rate. The current employer contribution rate for the year ended June 30, 2023 was 11.5% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the St. Helena Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The St. Helena Parish Sheriff's contributions to the System for the years ending June 30, 2023 and 2022 were \$177,102 and \$173,141 respectively, equal to the required contributions for each year.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

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

At June 30, 2023, the Sheriff reported a liability of \$1,548,634 for its proportionate share of the net pension liability/(asset) of the System. The net pension liability/(asset) 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 employers actuarially determined. At June 30, 2022 the Sheriff's proportion was .190534%, which was an increase of .00275% from its proportion measured as of June 30, 2021. For the year ended June 30, 2023 the sheriff recognized pension expense of \$129,619 representing is proportional share of the System's net expense, including amortization of deferred amounts.

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 experiences | \$ 71,239 | \$ 76,946 |
| Changes of assumptions | 231,318 | |
| Net differences between projected and actual earnings on pension plan investments | 670,461 | |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 29,945 | 11,792 |
| Employer contributions subsequent to the measurement date | 177,102 | |
| Total | \$ 1,180,065 | \$ 88,738 |

The sheriff reported a total of \$177,102 as deferred outflows of resources related to pension contributions made subsequent to the measurement period of June 30, 2022 which will be recognized as a reduction in net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year</u> | |
|-------------|-----------|
| 2023 | (233,162) |
| 2024 | (210,047) |
| 2025 | (108,690) |
| 2026 | (364,102) |
| | (916,001) |

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

Actuarial Assumptions - A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023 is as follows:

| | |
|---|---|
| Valuation Date | June 30, 2022 |
| Actuarial Cost Method | Individual Entry Age Normal Method |
| Actuarial Assumptions: | |
| Expected Remaining Service Lives | 2022 -- 5 years |
| Investment Rate of Return | 6.85%, net of investment expense, including inflation |
| Discount Rate | 6.85% |
| Projected salary increases | 5.0% (2.5% inflation, 2.5% merit) |
| Mortality | <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p> |
| Cost of Living Adjustments | The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic. |

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

Estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022 are summarized in the following table:

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

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

Mortality Rate -- 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.

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

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 each 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 each of the Retirement Systems:

| | <u>1% Decrease</u> | <u>Current: Discount</u> | <u>1% Increase</u> |
|---|--------------------|--------------------------|--------------------|
| Louisiana sheriff Pension & Relief Fund-Rates | 5.85% | 6.85% | 7.85% |
| St. Helena sheriff's Share of Net Pension Liability | \$ 2,742,289 | \$ 1,548,634 | \$ 553,335 |

7. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

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

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

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

Employees covered by benefit terms – As of the measurement date June 30, 2023, the following employees were covered by the benefit terms:

| | |
|--|-----------|
| Inactive employees or beneficiaries currently receiving benefit payments | 10 |
| Inactive employees entitles to but not yet receiving benefit payemnts | - |
| Active Employees | <u>36</u> |
| | <u>46</u> |

Total OPEB Liability

The Sheriff’s total OPEB liability of \$3,847,087 was measured as of June 30, 2023 and was determined by an actuarial valuation as of that date.

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

| | |
|-----------------------------|--|
| Inflation | 3.0% |
| Salary increases | 3.0%, including inflation |
| Prior Discount rate | 3.54% |
| Discount rate | 3.65% |
| Healthcare cost trend rates | 5.5% annually until year 2032, then 4.5% |
| Mortality | SOA RP-2014 Table |

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
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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.

The actuarial assumptions used in the June 30, 2023 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

| | |
|--|--------------|
| Balance at June 30, 2022 | \$ 3,605,382 |
| Changes for the year: | |
| Service Cost | 108,119 |
| Interest | 129,544 |
| Differences between expected and actual experience | 155,202 |
| Changes in assumptions | (62,408) |
| Benefit payments and net transfers | (88,752) |
| Net Changes | 241,705 |
| Balance at June 30, 2022 | \$ 3,847,087 |

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

| | 1.0% Decrease (2.65%) | Current Discount Rate (3.65%) | 1.0% Increase (4.65%) |
|----------------------|--------------------------|----------------------------------|--------------------------|
| Total OPEB liability | \$ 4,522,364 | \$ 3,847,086 | \$ 3,308,477 |

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

| | 1.0% Decrease (4.5%) | Current Trend (5.5%) | 1.0% Increase (6.5%) |
|----------------------|-------------------------|-------------------------|-------------------------|
| Total OPEB liability | \$ 3,385,405 | \$ 3,847,086 | \$ 4,420,949 |

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 \$308,328. At June 30, 2023, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

from the following sources:

| | <u>Deferred Outflows</u> <u>of Resources</u> | <u>Deferred Inflows</u> <u>of Resources</u> |
|--|---|--|
| Differences between expected and actual experience | \$ 512,364 | \$ (211,818) |
| Changes in assumptions | 544,169 | (297,897) |
| Total | <u>\$ 1,056,533</u> | <u>\$ (509,715)</u> |

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: | |
|-----------------------|----------------|
| 2024 | 70,665 |
| 2025 | 70,665 |
| 2026 | 70,665 |
| 2027 | 70,665 |
| 2028 | 70,665 |
| Thereafter | <u>193,493</u> |
| Total | <u>546,818</u> |

8. DEFERRED COMPENSATION PLAN

The St. Helena Parish Sheriff offers its employees, the Louisiana Public Employees Deferred compensation Plan, a deferred compensation plan created in accordance with Internal Revenue code Section 457, as revised January 1, 1999. The plan, available to all St. Helena Parish Sheriff employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights, shall be held for the exclusive benefit of participants and their beneficiaries.

At June 30, 2023 the amounts applicable to the employees of the St. Helena Parish Sheriff's office were \$15,735. As of June 30, 2023 the total amount of plan assets was \$2,131,868,797.

9. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$262,399 at June 30, 2023, are as follows:

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
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| | General Fund |
|---|-------------------|
| Governmental Funds Payable | |
| Accounts | \$ 77,729 |
| Accrued Salaries & Related exp | 172,794 |
| Other | 11,876 |
| Total governmental Funds Payable | \$ 262,399 |

10. SHORT-TERM DEBT

The Sheriff did not have any short-term debt during the fiscal year ending June 30, 2023.

11. LEASE LIABILITY

The Sheriff records items under financed purchase as an asset and an obligation in the accompanying financial statements. The Sheriff had seven financed purchases for the year ended June 30, 2023 for the purpose of purchasing law enforcement vehicles. The following is an analysis of financed purchases:

| | Monthly Payment | Principal |
|--|--------------------|-------------------|
| Financed purchase for \$77,786 due in monthly installments including interest at 4.400% for 5 years | \$ 1,441 | \$ 44,723 |
| Financed purchase for \$247,042 due in monthly installments including interest at 4.698% for 5 years | \$ 5,633 | \$ 113,357 |
| Financed purchase for \$33,527 due in monthly installments including interest at 5.852% for 5 years | \$ 643 | \$ 23,307 |
| Financed purchase for \$64,326 due in monthly installments including interest at 4.919% for 5 years | \$ 1,207 | \$ 44,448 |
| Financed purchase for \$41,642 due in monthly installments including interest at 6.399% for 5 years | \$ 809 | \$ 32,270 |
| Financed purchase for \$53,193 due in monthly installments including interest at 6.215% for 5 years | \$ 1,029 | \$ 42,803 |
| Financed purchase for \$93,491 due in monthly installments including interest at 7.000% for 5 years | \$ 1,851 | \$ 84,189 |
| Financed purchase for \$147,997 due in monthly installments including interest at 7.000% for 5 years | \$ 2,931 | \$ 135,412 |
| | | \$ 520,509 |

The minimum lease payments of the next five years are as followed:

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
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| <u>Year Ending June 30</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|----------------------------|-------------------|------------------|-------------------|
| 2024 | \$ 159,586 | \$ 26,933 | \$ 186,519 |
| 2025 | 151,693 | 17,924 | 169,617 |
| 2026 | 104,038 | 10,556 | 114,594 |
| 2027 | 78,861 | 4,507 | 83,368 |
| 208 | 26,331 | 511 | 26,842 |
| Totals | <u>\$ 520,509</u> | <u>\$ 60,431</u> | <u>\$ 580,940</u> |

Other Leases:

Land

On April 15, 2003, the Sheriff leased a parcel of land located at 46447 Highway 16, Pine Grove, Louisiana on which a Sub-Station for the St. Helena Parish Sheriff was constructed. The lease is for 99 years terminating on April 15, 2102. The amount of the lease payment is \$1.00 per year.

On August 29, 2008, the Sheriff leased a building to be used as a substation from Easleyville Wash and Rental, Inc. The Lease began on August 1, 2008 and will end August 1, 2018. The lease is a renewal lease in ten year intervals. The annual lease payment is \$10 annually.

12. LONG-TERM DEBT

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

| | Balance <u>7/1/2022</u> | Additions | Deletions | Balance <u>6/30/2023</u> | Current Portion | Long-Term Portion |
|------------------------------|----------------------------|---------------------|---------------------|-----------------------------|--------------------|----------------------|
| Net Pension Liability | (93,058) | 1,641,692 | | 1,548,634 | | |
| Financed Purchases Liability | 416,609 | 241,488 | (137,588) | 520,509 | 159,585 | 360,924 |
| Unfunded OPEB Obligations | 3,605,382 | 241,706 | | 3,847,088 | | |
| Total | <u>\$3,928,933</u> | <u>\$ 2,124,886</u> | <u>\$ (137,588)</u> | <u>\$5,916,231</u> | <u>\$ 159,585</u> | <u>\$ 360,924</u> |

Total interest incurred and recorded as an expense in the Statement of Activities was \$26,796 for the fiscal year ended June 30, 2023.

13. RISK MANAGEMENT

The sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff attempts to minimize risk from significant losses through the purchase of insurance.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
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14. LITIGATION AND CLAIMS

At June 30, 2023, the sheriff is involved in several lawsuits and claims, which are adequately covered by liability insurance or in the opinion of legal counsel, will not result in any liability to the Sheriff insured by the Louisiana Sheriff's Risk Management Program.

15. ON-BEHALF PAYMENTS

During 1998, the Sheriff implemented GASB Statements No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. The standard requires the Sheriff to report in the financial statement on-behalf salary and fringe benefits payments made by the State of Louisiana to certain groups of sheriff employees.

Supplementary salary payments are made by the state directly to certain groups of employees. The Sheriff is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditures (expense) payments is the actual contribution made by the state. For the year June 30, 2023 the state paid supplemental salaries to law enforcement employees of the Sheriff's office. On-behalf payment recorded as revenues and expenditures (expenses) in June 30, 2023 financial statements are as follows:

| | State Supplemental Salaries |
|----------------------------|-----------------------------|
| General Fund: | <u>June 30, 2023</u> |
| Policeman Supplemental Pay | \$65,861 |

16. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The sheriff's jail is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the St. Helena Parish Police Jury. These cost are not included in the accompanying financial statements.

The St. Helena Parish Police Jury also provides the cost of office space including, maintenance and utilities, for the Sheriff's office as required. The costs are not included in the accompanying financial statements.

17. EX-OFFICIO TAX COLLECTOR

The tax collector collected and disbursed the following taxes and fees for the year ended June 30, 2023, by taxing body as follows:

Occupational, alcohol, and amusement license taxes collected and remitted to the Parish Police Jury for the current year consisted of:

| | <u>Collections</u> | <u>Cost</u> | <u>Distribution</u> |
|-------------------------------|--------------------|-------------|---------------------|
| St. Helena Parish Police Jury | 204,366 | 30,699 | 173,667 |

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

State Revenue Sharing Taxes collected and remitted to the various bodies for the current year consisted of:

| <u>Taxing Bodies</u> | <u>Amount</u> |
|---|---------------|
| St. Helena Parish Police Jury | 87,972 |
| St. Helena Parish School Board | 32,978 |
| St. Helena Parish Hospital District | 5,655 |
| St. Helena Parish Sheriff | 69,959 |
| St. Helena Parish Assessor | 19,175 |
| Florida Parish Juvenile | 7,069 |
| Parish Assessor Retirement System | 526 |
| Parish Clerk Retirement System | 526 |
| Parish District Attorney Retirement System | 421 |
| Parish Municipal Employee Retirement System | 526 |
| Parish Parochial Employee Retirement System | 526 |
| Parish Register of Voters Retirement System | 132 |
| Parish Sheriff Retirement System | 1,052 |
| Parish Teachers Retirement System | 2,103 |
| Total State Revenue Sharing | 228,620 |

Sales taxes collected and remitted to the various bodies for the current year consisted of:

| <u>Taxing Bodies</u> | <u>Total Collections</u> | <u>Collection Cost</u> | <u>Final Distribution</u> |
|-------------------------------|------------------------------|----------------------------|-------------------------------|
| St Helena Parish School Board | 2,119,862 | 63,596 | 2,056,266 |
| St. Helena Parish Police Jury | 3,179,824 | 127,193 | 3,052,631 |
| Town of Greensburg | 175,628 | 3,513 | 172,115 |
| Parish Tourist Commission | 2,999 | 120 | 2,879 |
| Village of Montpelier | 42,975 | 859 | 42,116 |
| Revenue Recovery Group | 13,919 | - | 13,919 |
| Total Sales Taxes | 5,535,207 | 195,281 | 5,339,926 |

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

Schedule of 2022 Ad Valorem Tax Roll, Collections, and Uncollected Ad Valorem Taxes:

| Taxing Authority | Amount Assessed | Tax Order Changes | Total Taxes Collectible | Total Taxes Collected FYE 6-30-23 | Total Taxes Collected FYE: 6-30-24 | Total Under Collected | Overcollected by taxing authority as of June 30, 2022 | |
|--------------------------------|------------------|-------------------|-------------------------|-----------------------------------|------------------------------------|-----------------------|---|------------------------|
| | | | | | | | Adjudications of Taxes | Under/(Over) Collected |
| St. Helena Parish Police Jury | 2,229,064 | (6,063) | 2,223,001 | (2,221,575) | (1,109) | 317 | (585) | (268) |
| St. Helena Parish School Board | 2,468,447 | (6,651) | 2,461,796 | (2,460,326) | (1,052) | 418 | (574) | (156) |
| St. Helena Parish Hospital | 1,220,082 | (3,288) | 1,216,794 | (1,216,068) | (520) | 206 | (284) | (78) |
| St. Helena Parish Sheriff | 1,099,183 | (2,962) | 1,096,221 | (1,095,707) | (469) | 45 | (256) | (211) |
| Louisiana Tax Commission | 10,713 | - | 10,713 | (10,713) | | - | - | - |
| St. Helena Parish Assessor | 413,719 | (1,115) | 412,604 | (412,358) | (176) | 70 | (96) | (26) |
| Fire Protection District #4 | 437,094 | (300) | 436,794 | (436,794) | | - | - | - |
| Fifth Ward Recreation District | 99,779 | (153) | 99,626 | (99,555) | (160) | (89) | (71) | (160) |
| Florida Parish Juvenile | 152,510 | (411) | 152,099 | (152,008) | (65) | 26 | (35) | (9) |
| Council on Aging | 196,877 | (528) | 196,349 | (196,229) | (84) | 36 | (45) | (9) |
| State Forestry Tax | 14,539 | (1) | 14,538 | (14,538) | | - | - | - |
| Banks | 197 | - | 197 | (197) | | - | - | - |
| City of Greensburg | 25,142 | (179) | 24,963 | (24,961) | | 2 | (2) | - |
| Total | 8,367,346 | (21,651) | 8,345,695 | (8,341,029) | (3,635) | 1,031 | (1,948) | (917) |

18. TAXES PAID UNDER PROTEST

The net assets held for others in the agency funds at June 30, 2023, as reflected on Statement C, include \$367,051 of taxes paid under protest, plus interest earned to date of \$51,250 on the investment of these funds totaling \$418,301. These funds are held pending resolution of the protest and are accounted for in the Tax Collection Agency Fund.

19. CONTRACTS

On August 1, 2019, the St. Helena Parish Sheriff entered into an agreement with Software & Services for software services related to the collection of property taxes. The license is for three years and will automatically renew each year. The St. Helena Parish Sheriff pays an annual fee of \$6,417, for the annual license fee renewal.

On January 1, 2022, the St. Helena Parish Sheriff entered into an agreement with Avenu Insights & Analytics, LLC for software-as-a-service tax filing application to aid in the collection of sales and use taxes. The license is for three years and will automatically renew each year, until action is taken by either party to terminate the agreement. The St. Helena Parish Sheriff pays an annual fee of \$3,900 for the annual license fee renewal, which includes standard support of the program.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2023

20. SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 9, 2023, the date on which the financial statements were available to be issued. There were no subsequent events that required disclosure.

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

St. Helena Parish Sheriff
Greensburg, Louisiana
Governmental Fund-General Fund
Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget to Actual (GAAP Basis)
For the Year Ended June 30, 2023

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------|---------------------|------------------------------|-----------------------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> GAAP Basis | <u>Favorable</u> (Unfavorable) |
| REVENUES | | | | |
| Ad Valorem Taxes | \$ 1,009,800 | \$ 1,084,727 | \$ 1,084,726 | (1) |
| Intergovernmental Revenues: | | | | |
| Federal Grants | - | 6,826 | 20,521 | 13,695 |
| State Revenue Sharing | 68,000 | 69,961 | 69,961 | - |
| State Supplemental Pay | 57,000 | 62,389 | 65,862 | 3,473 |
| Other State Grants | | | | - |
| Fees, Charges, and Commissions for Services: | | | | |
| Commissions on Collection of Tax and licenses | 272,300 | 316,328 | 307,167 | (9,161) |
| Fines, Forfeitures, and Other Fees | 95,000 | 123,595 | 106,218 | (17,377) |
| Feeding and keeping prisoners | 402,500 | 465,035 | 448,386 | (16,649) |
| Miscellaneous: | | | | |
| Gaming Revenue | 1,345,000 | 1,526,410 | 1,537,695 | 11,285 |
| Investment Earnings | 5,200 | 6,880 | 6,684 | (196) |
| Donations | | - | | - |
| Other | 17,400 | 62,549 | 64,420 | 1,871 |
| TOTAL REVENUES | 3,272,200 | 3,724,700 | 3,711,640 | (13,060) |
| EXPENDITURES | | | | |
| Public Safety: | | | | |
| Personal Services and Related Benefits | 2,102,476 | 2,289,606 | 2,291,160 | (1,554) |
| Operating Services | 403,500 | 341,378 | 331,877 | 9,501 |
| Materials and Supplies | 502,000 | 661,338 | 689,512 | (28,174) |
| Travel and Other Charges | 10,500 | 14,137 | 15,872 | (1,735) |
| Capital Outlays | 208,212 | 286,300 | 288,418 | (2,118) |
| Debt Service | 174,751 | 164,868 | 164,868 | - |
| TOTAL EXPENDITURES | 3,401,439 | 3,757,627 | 3,781,707 | (24,080) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE | (129,239) | (32,927) | (70,067) | (37,140) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of Assets | - | 8,508 | 7,008 | (1,500) |
| Transfers in from Other Governments | - | 10,659 | 20,659 | 10,000 |
| Transfers out to Other Governments | - | - | | - |
| Proceeds from Borrowings | 208,212 | 241,488 | 241,488 | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 208,212 | 260,655 | 269,155 | 8,500 |
| NET CHANGE IN FUND BALANCE | 78,973 | 227,728 | 199,088 | (28,640) |
| FUND BALANCE AT BEGINNING OF YEAR | 1,262,659 | 1,387,214 | 1,387,214 | - |
| FUND BALANCE AT END OF YEAR | \$ 1,341,632 | \$ 1,614,942 | \$ 1,586,302 | \$ (28,640) |

See independent auditor's report

St. Helena Parish Sheriff
Greensburg, Louisiana

Schedule of Changes in Net OPEB Liability and Related Ratios
For the year ended June 30, 2023

| | <u>6/30/18</u> | <u>6/30/19</u> | <u>6/30/20</u> | <u>6/30/21</u> | <u>6/30/22</u> | <u>6/30/23</u> |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total OPEB Liability | | | | | | |
| Service Cost | \$ 36,496 | \$ 37,591 | \$ 43,887 | \$ 79,742 | \$ 82,134 | \$ 108,119 |
| Interest | 95,392 | 96,712 | 98,763 | 86,270 | 90,990 | 129,544 |
| Changes of Benefit Terms | - | - | - | - | - | - |
| Differences between expected and actual experience | 15,164 | 134,793 | 275,661 | 189,368 | (312,876) | 155,202 |
| Changes of assumptions | - | 151,024 | 723,394 | 34,342 | (342,166) | (62,409) |
| Benefit payments | (95,245) | (100,484) | (77,790) | (82,068) | (84,125) | (88,752) |
| Net change in total OPEB liability | <u>51,807</u> | <u>319,636</u> | <u>1,063,915</u> | <u>307,654</u> | <u>(566,043)</u> | <u>241,704</u> |
| Beginning OPEB Liability | <u>2,428,413</u> | <u>2,480,220</u> | <u>2,799,856</u> | <u>3,863,771</u> | <u>4,171,425</u> | <u>3,605,382</u> |
| Ending OPEB Liability | <u>\$ 2,480,220</u> | <u>\$ 2,799,856</u> | <u>\$ 3,863,771</u> | <u>\$ 4,171,425</u> | <u>\$ 3,605,382</u> | <u>\$ 3,847,086</u> |
| Covered-employee payroll | \$ 1,196,883 | \$ 1,232,789 | \$ 1,204,125 | \$ 1,240,249 | \$ 1,027,175 | \$ 1,057,990 |
| Employer's OPEB liability as a percentage of covered-employee payroll | 207.22% | 227.12% | 320.88% | 336.34% | 351.00% | 363.62% |

Notes to Required Supplementary Information (Schedule 2)

| | | | | | | |
|--------------------------------|---------|---------|----------|----------|----------|----------|
| <i>Benefit Changes:</i> | None | None | None | None | None | None |
| <i>Changes of Assumptions:</i> | | | | | | |
| Discount Rate: | 3.87% | 3.50% | 2.21% | 2.16% | 3.54% | 3.65% |
| Mortality: | RP-2000 | RP-2000 | RP-2014 | RP-2014 | RP-2014 | RP-2014 |
| Trend: | 5.5% | 5.5% | 4.5-5.5% | 4.5-5.5% | 4.5-5.5% | 4.5-5.5% |

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

See independent auditor's report

**St. Helena Parish Sheriff
Greensburg, Louisiana**

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

| | <u>6/30/2015</u> | <u>6/30/2016</u> | <u>6/30/2017</u> | <u>6/30/2018</u> | <u>6/30/2019</u> | <u>6/30/2020</u> | <u>6/30/2021</u> | <u>6/30/2022</u> | <u>6/30/2023</u> |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Louisiana sheriffs pension and Relief Fund: | | | | | | | | | |
| Employer's Proportion of the Net Pension Liability (Assets) | 0.21106% | 0.20155% | 0.19212% | 0.18265% | 0.17559% | 0.18080% | 0.18297% | 0.18779% | 0.19053% |
| Employer's Proportionate Share of the Net Pension Liability (Assets) | \$ 835,803 | \$ 898,430 | \$ 1,219,372 | \$ 790,907 | \$ 673,330 | \$ 855,244 | \$ 1,266,384 | \$ (93,058) | \$ 1,548,634 |
| Employer's Covered-Employee Payroll | \$ 1,293,414 | \$ 1,336,338 | \$ 1,312,094 | \$ 1,265,091 | \$ 1,208,535 | \$ 1,263,432 | \$ 1,350,785 | \$ 1,367,989 | \$ 1,413,398 |
| Employer's Proportionate share of the Net Pension Liability (Asset) as a Percentage of its Covered-employee Payroll | 64.6199% | 67.2307% | 92.9333% | 62.5178% | 55.7146% | 67.6921% | 93.7517% | -6.8025% | 109.5681% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 87.34472% | 86.60652% | 82.09699% | 88.48758% | 90.41058% | 88.90851% | 84.72886% | 101.03875% | 83.89733% |

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

See independent auditor's report

St. Helena Parish Sheriff
Greensburg, Louisiana

Schedule of St. Helena Parish Sheriff's Contributions
For The Year Ended June 30, 2023

| | 6/30/2015 | 6/30/2016 | 6/30/2017 | 6/30/2018 | 6/30/2019 | 6/30/2020 | 6/30/2021 | 6/30/2022 | 6/30/2023 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Louisiana sheriffs pension and Relief Fund: | | | | | | | | | |
| Contractually required contribution | \$ 190,428 | \$ 180,413 | \$ 167,625 | \$ 154,088 | \$ 154,770 | \$ 165,471 | \$ 167,579 | \$ 173,141 | \$ 177,102 |
| Contributions in relation to contractually required contributions | 190,428 | 180,413 | 167,625 | 154,088 | 154,770 | 165,471 | 167,579 | 173,141 | 177,102 |
| Contributions deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employer's Covered Employee Payroll | \$ 1,336,338 | \$ 1,312,094 | \$ 1,265,091 | \$ 1,208,535 | \$ 1,263,432 | \$ 1,350,785 | \$ 1,367,989 | \$ 1,413,398 | \$ 1,540,018 |
| Contribuions as a % of Covered Employee Payroll | 14.25% | 13.75% | 13.25% | 12.75% | 12.25% | 12.25% | 12.25% | 12.25% | 11.50% |

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

See independent auditor's report

SUPPLEMENTARY INFORMATION SCHEDULES

STATE OF LOUISIANA, PARISH OF ST. HELENA

Affidavit

Nathaniel Williams, Sheriff of St. Helena Parish

BEFORE ME, the undersigned authority, personally came and appeared, Nathaniel Williams, the sheriff of St. Helena Parish, State of Louisiana, who after being duly sworn, deposed and said:

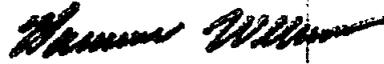
The following information if true and correct:

\$418,302 is the amount of cash on hand in the tax collector account on June 30, 2023.

He further deposed and said:

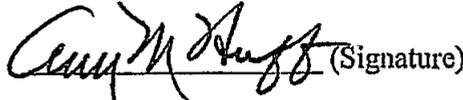
All itemized statements of the amount of taxes collected for the tax year from July 1, 2022 to June 30, 2023, by taxing authority, are true and correct.

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 St. Helena Parish

SWORN to and subscribed before me, Notary, this 21st day of December, 2023, in my office in Greensburg, Louisiana.

 (Signature)

Ann M. Huff (Print), # 81027

(Commission)

**St. Helena Parish Sheriff
Greensburg, Louisiana**

Statement of Changes in Balances Due to Taxing Bodies and Others - Fiduciary Funds

For the Year Ended June 30, 2023

| | Sheriff's Fund | Tax Collector Fund | Prisoner Funds | Total |
|---|-------------------|--------------------------|-------------------|-------------------|
| BALANCES AT BEGINNING OF YEAR | 77,784 | 400,149 | 10,115 | 488,048 |
| ADDITIONS: | | | | |
| Deposits: | | | | |
| Sheriff's Sales | 265,917 | | | 265,917 |
| Bonds | 41,685 | | | 41,685 |
| Garnishments | 88,940 | | | 88,940 |
| Other Deposits | 11,094 | | 65,346 | 76,440 |
| Taxes, fees, etc., paid to tax collector | | 14,398,650 | | 14,398,650 |
| TOTAL ADDITIONS | 407,636 | 14,398,650 | 65,346 | 14,871,632 |
| DEDUCTIONS | | | | |
| Taxes, fees, etc. distributed to taxing bodies and others | | 14,380,497 | 66,224 | 14,446,721 |
| Deposits settled to: | | | | |
| Sheriff's General Fund | 79,225 | | | 79,225 |
| District Attorney | 9,153 | | | 9,153 |
| Clerk of court | 4,579 | | | 4,579 |
| Other Settlements | 331,123 | | | 331,123 |
| TOTAL REDUCTIONS | 424,080 | 14,380,497 | 66,224 | 14,870,801 |
| BALANCES AT END OF YEAR | \$ 61,340 | \$ 418,302 | \$ 9,237 | \$ 488,879 |

St. Helena Parish Sheriff's Office
Greensburg, Louisiana

Schedule of Compensation, Benefits, and Other Payments to Sheriff
For the Year Ended June 30, 2023

Nathaniel Williams, Sheriff

| <u>Purpose</u> | <u>Amount</u> |
|------------------------------------|----------------|
| Salary | 193,450 |
| Payroll Taxes | 2,788 |
| Benefits-Employee Health Insurance | 10,448 |
| Benefits-Retirement | 21,828 |
| Travel-Lodging | 2,484 |
| Meals | 769 |
| Convention Expense | 335 |
| Total | <u>232,102</u> |

See independent auditor's report

St. Helena Parish Sheriff
Greensburg, Louisiana

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

| Cash Basis Presentation | First Six Month Period Ended 12/30/2022 | Second Six Month Period Ended 06/30/2023 |
|---|---|--|
| Receipts From: | | |
| None | - | - |
| Subtotal Receipts | - | - |
| Ending Balance of Amounts Collected but Not Received | - | - |

See independent auditor's report

St. Helena Parish Sheriff
Greensburg, Louisiana

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

| Cash Basis Presentation | First Six Month Period Ended 12/30/2022 | Second Six Month Period Ended 06/30/2023 |
|--|---|--|
| Beginning Balance of Amounts Collected | 77,784 | 71,237 |
| Add: Collections | | |
| Civil Fees | 41,810 | 47,129 |
| Bond Fees | 17,044 | 24,639 |
| Asset Forfeiture/Sale | 215,047 | 50,869 |
| Criminal Court Costs/Fees | 4,209 | 4,222 |
| Criminal Fines - Other | 1,011 | 1,653 |
| Subtotal Collections | 279,121 | 128,512 |
| Less: Disbursements To Governments & Nonprofits: | | |
| St. Helena Clerk of Court, Bond Fees | 170 | 178 |
| St. Helena Clerk of Court, Civil Fees | 2,152 | 2,079 |
| 21st Judicial District Attorney, Bond Fees | 3,704 | 5,448 |
| 21st Judicial Public Defender Board, Bond Fees | 3,279 | 5,003 |
| Louisiana State Police Crime Lab, Bond Fees | 170 | 178 |
| 21st Judicial Expense Fund, Bond | 3,109 | 4,825 |
| Less: Amounts Retained by Collecting Agency | | |
| St. Helena Sheriff General Fund, Bond Fees | 4,555 | 6,339 |
| St. Helena Sheriff General Fund, Court Cost/Fees | 1,001 | 1,640 |
| St. Helena Sheriff General Fund, Fines - Other | 4,209 | 4,222 |
| St. Helena Sheriff General Fund-Civil Fees | 29,828 | 27,431 |
| Less: Disbursements to Individuals | | |
| Civil Fee Refunds | 35,257 | 37,445 |
| Bond Fee Refunds | 500 | 6,170 |
| Other Disbursements to Individuals | 197,734 | 37,451 |
| Subtotal Disbursements/Retainage | 285,668 | 138,409 |
| Total: Ending Balance of Amounts Collected but not Disbursed/Retained | 71,237 | 61,340 |

See Independent auditor's report

MC DUFFIE K. HERROD, LTD.{PRIVATE }
(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

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American Institute of CPAs
Society of Louisiana CPAs

POST OFFICE BOX 8436
12410 WOODVILLE ST.
CLINTON, LA 70722
Telephone (225) 683-3888
Facsimile (225) 683-6733
Email mkherrod@bellsouth.net

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

Honorable Nathaniel Williams
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Greensburg, 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 and the major fund, and aggregate remaining fund information of the St. Helena Parish Sheriff, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the St. Helena Parish Sheriff's basic financial statements, and have issued our report thereon dated December 9, 2023.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be significant deficiencies, or material weaknesses. 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the St. Helena Parish Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,

contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

St. Helena Parish Sheriff's Response to Findings

The St. Helena Parish Sheriff's response to the findings identified in our audit is described in the accompanying schedule of prior audit findings and management's corrective action plan. The Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity's internal control 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
December 9, 2023

ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA
SCHEDULE OF AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

A. SUMMARY OF AUDIT RESULTS:

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the St. Helena Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the St. Helena Parish Sheriff were disclosed during the audit.
3. No significant deficiencies relating to the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. PRIOR YEAR FINDINGS - FINANCIAL STATEMENT AUDIT

2021-001 Compliance with Audit Law

Criteria: Louisiana Revised Statute 24:513 requires that an annual financial report or other type report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year.

Condition: This deadline was not met for the year ended June 30, 2022.

Effect: The Sheriff is not in compliance with applicable laws.

Recommendations: We recommend that management be cognizant of this deadline in the future and make every effort to comply.

Response by Management: We will continue to make every effort to comply with this law. Due to the effects of the Covid Pandemic along with the merger-dissolution of the initial audit firm and having to secure a new audit firm, delays prevented us from meeting the deadline. We do not anticipate this to be an issue in the future.

Current Year Status: Resolved.

C. PRIOR YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

None

D. CURRENT YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

None

E. CURRENT YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

None

F. MANAGEMENT LETTER ITEMS

There are no management letter items to report as of December 9, 2023.

STATEWIDE AGREED-UPON PROCEDURES

MC DUFFIE K. HERROD, LTD. {PRIVATE }
(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member:
American Institute of CPAs
Society of Louisiana CPAs

POST OFFICE BOX 8436
12410 WOODVILLE ST.
CLINTON, LA 70722
Telephone (225) 683-3888
Facsimile (225) 683-6733
Email:
mkherrod@bellsouth.net

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Governing Board of **St. Helena Parish Sheriff's Office** 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**. **St. Helena Parish Sheriff's Office's** management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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:¹
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

Procedures addressed budgeting adequately partly by assistance from an outside accountant.

The Entity's policies and procedures were reviewed with no exceptions noted.

- 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.

We reviewed the policies and procedures with no exceptions noted.

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

No exceptions were noted for this 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).

The policies and procedures were reviewed with no exceptions noted.

- 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.

No exceptions were noted.

- 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.

The policies and procedures were reviewed with no exceptions noted.

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

We reviewed the policies and procedures with no exceptions noted.

- 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).

We reviewed the policies and procedures with no exceptions noted.

- 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.

We reviewed the policies and procedures with no exceptions noted.

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

This is addressed under the Entity's policies and procedures.

- 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.

The policies and procedures were reviewed with no exceptions noted.

- 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.

This policy is included in the manual and employees had the training. The annual report was prepared; the entity has updated its policies and procedures.

2) 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.

Not applicable

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 funds² if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Not applicable

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.

Not applicable

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.

3) 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:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
No exceptions were noted.
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
No exceptions noted.
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
Of the 5 accounts reviewed, one account had outstanding checks for more than 12 months.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
We received management's list of collection locations and representation that the list is complete. The Entity only has one location.

B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (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

i. Employees responsible for cash collections do not share cash drawers/registers;

It was determined upon our analysis that employees responsible for cash collections do not share cash drawers.

ii. 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;

The procedures used for cash collection and deposit processing were found to comply with AUP standards

iii. 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

The procedures used for cash collection and deposit processing were found to comply with AUP standards.

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

The procedures used for cash collection and deposit processing were found to comply with AUP standards.

C. 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.

All employees that have access to cash are bonded.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- i. Observe that receipts are sequentially pre-numbered.
No exceptions were noted.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
No exceptions noted.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
No exceptions noted.
 - v. Trace the actual deposit per the bank statement to the general ledger.
We were able to trace the deposit listed on the bank statement back to the general ledger with no exceptions noted.

5) 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).
No exceptions noted.
9. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, 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;
No exceptions noted.
- b) At least two employees are involved in processing and approving payments to vendors;
No exceptions noted.
- 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;
No exceptions noted.
- 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;
No exceptions noted.
- 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.
No exceptions noted.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

- 10. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
Of the disbursements selected, all matched the general ledger and original invoices.
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions were noted.

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

No exceptions noted.

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

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

No exceptions were noted

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

- 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

No exceptions noted.

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

Not applicable.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to 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.

No exceptions were noted.

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

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements 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
- i. 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);
Not applicable.
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
Not applicable.
 - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
Not applicable
 - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.
Not applicable.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *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
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
Not applicable.
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
Not applicable.
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
Not applicable.
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.
Not applicable.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
No exceptions noted.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
No exceptions were noted for this procedure.
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
No exceptions were noted for this procedure.
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
No exceptions were noted for this procedure.
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
No exceptions were noted for this procedure.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
No exceptions were noted.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.
No exceptions were noted for this procedure.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A 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
We reviewed documentation from management and determined that the employees had completed the required ethics training.

- 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.

No exceptions were noted.

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

11) Debt Service

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

The listing was provided, along with documentation shown.

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

See A., above – the only debt is on financed purchases of autos.

12) Fraud Notice

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

According to management, there was no misappropriation of public funds or assets.

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

The required notice is posted on the Entity's premises and on the website.

13) Information Technology Disaster Recovery/Business Continuity

A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- 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.

No exceptions noted.

- 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.

No exceptions noted.

- 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.

No exceptions noted.

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

Of employees terminated, they were all removed from the network.

14) Prevention of Sexual Harassment

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

employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Training was completed by each employee no exceptions noted.

27. 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).

The agency does not have this policy on it's web site, but has it posted in plain sight.

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

- i. Number and percentage of public servants in the agency who have completed the training requirements;

All five employees - no exception noted.

- ii. Number of sexual harassment complaints received by the agency;

None were received.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

None were received.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

None were received, n/a

- v. Amount of time it took to resolve each complaint.

None, n/a

Management's Response

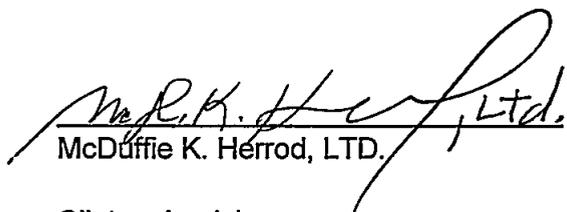
Management of the St. Helena Parish Sheriff's Office concurs with exceptions noted and are working to address the deficiencies identified.

We were engaged by St. Helena Parish Sheriff's Office 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 St. Helena Parish Sheriff's Office 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.



McDuffie K. Herrod, LTD.

Clinton, Louisiana

December 9, 2023