

OUACHITA PARISH SHERIFF

Monroe, Louisiana

*Annual Financial Report
As of and for the Year Ended June 30, 2022*



Ouachita Parish Sheriff
Monroe, Louisiana
Financial Report
As of and for the Year Ended June 30, 2022

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page No.</u>
FINANCIAL SECTION		
Independent Auditors' Report		1
Required Supplemental Information (Part A)		
Management's Discussion and Analysis (MD&A)		5
Basic Financial Statements		
Government-Wide Financial Statements (GWFS)		
Governmental Activities		
Statement of Net Position	A	12
Statement of Activities	B	13
Fund Financial Statements (FFS)		
Governmental Funds		
Balance Sheet	C	15
Reconciliation of the Governmental Fund's Balance Sheet Sheet to the Statement of Net Position		16
Statement of Revenues, Expenditures, and Changes In Fund Balances	D	17
Reconciliation of the Governmental Fund's Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities (GWFS)		18
Fiduciary Fund - Custodial Funds		
Statement of Fiduciary Net Position	E	19
Fiduciary Fund - Custodial Funds		
Statement of Changes in Fiduciary Net Position	F	20
Notes to the Financial Statements		21
	<u>Schedule</u>	<u>Page No.</u>
Required Supplemental Information (Part B)		
General Fund		
Budgetary Comparison Schedule	1	42
Civil Fund		
Budgetary Comparison Schedule	2	43

Ouachita Parish Sheriff
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Financial Report
As of and for the Year Ended June 30, 2022

TABLE OF CONTENTS

	(Continued)	
	<u>Schedule</u>	<u>Page No.</u>
Schedule of Changes in Net OPEB Liability and Related Ratios	3	44
Schedule of Employer Contributions	4	45
Schedule of Proportionate Share of Net Pension Liability	5	46
Schedule of the Employer's Pension Contribution	6	47
Other Supplemental Information		
Custodial Funds		
Combining Balance Sheet	7	49
Schedule of Assessed Taxes, Collections, and Uncollected Balances		50
Affidavit		51
Schedule of Compensation, Benefits and Other Payments to Agency Head		52
REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS		
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		54-55
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance		56-58
Schedule of Findings and Questioned Costs		59-60
Schedule of Expenditures of Federal Awards		61
Notes to Schedule of Expenditures of Federal Awards		62
Schedule of Prior Year Findings		63
Justice System Funding Schedule – Collecting/Disbursing Entity		64-65
	(Concluded)	

CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

INDEPENDENT AUDITORS' REPORT

**The Honorable Jay Russell
Ouachita Parish Sheriff
Monroe, Louisiana**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Ouachita Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Ouachita Parish Sheriff as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Ouachita 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, 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 Ouachita 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance 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 Ouachita 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 Ouachita 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 on pages 5 through 10, the Budgetary Comparison Schedule on page 42, the Schedule of Changes in Net OPEB Liability and Related Ratios on page 44, Schedule of Employer Contributions on page 45, Schedule of Proportionate Share of Net Pension Liability on page 46, and the Schedule of Contributions on page 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The Custodial Funds Combining Balance Sheet; Schedule of Assessed Taxes, Collections, and Uncollected Balances; Affidavit; and Schedule of Compensation, Benefits and Other Payments to Agency Head on pages 49 through 52 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The Custodial Funds Combining Balance Sheet; Schedule of Assessed Taxes, Collections, and Uncollected Balances; Affidavit; Schedule of Compensation, Benefits and Other Payments to Agency Head; and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. 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 statement or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Custodial Funds Combining Balance Sheet; Schedule of Assessed Taxes, Collections, and Uncollected Balances; Affidavit; Schedule of Compensation, Benefits, Other Payments to Agency Head; and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2022, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, 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 to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
December 14, 2022

**REQUIRED SUPPLEMENTARY INFORMATION
(PART A)**

**OUACHITA PARISH SHERIFF
Monroe, Louisiana**

Management's Discussion and Analysis (Unaudited)

Within this section of the Ouachita Parish Sheriff (the Sheriff) annual financial report, the Sheriff's management is pleased to provide this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2022. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

The Sheriff's net position increased by \$6,069,584.

The Sheriff's governmental fund - General Fund reported total ending fund balance of \$26,023,085 this year. This compares to the prior year ending fund balance of \$23,075,004 representing an increase of \$2,948,081 for the current year.

Total net position of governmental activities is \$(17,895,420). This results primarily from the requirements per GASB 68 *Accounting and Financial Reporting for Pensions* which requires recognizing the actuarial determined pension liability, including deferrals. At June 30, 2022, the Sheriff reflected a net effect of \$(6,790,493) on net position, including deferrals, due to GASB 68. Another liability is required to be reported as required by GASB 75 *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions* (OPEB). The net effect on net position from GASB 75, including deferrals, is \$42,602,366.

Overall, the Sheriff continues to maintain a strong financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Management's Discussion and Analysis document introduces the Sheriff's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Sheriff also includes in this report additional information to supplement the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the Sheriff's assets and liabilities, with the difference 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 as a whole is improving or deteriorating. Evaluation of the overall financial health of the Sheriff would extend to other nonfinancial factors such as diversification of the taxpayer base, in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property and sales taxes. The sole purpose of these governmental activities is public safety.

The government-wide financial statements are presented on pages 12-13 of this report.

FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole.

The Sheriff has two governmental funds, the General Fund and the Civil Fund.

Governmental funds are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The governmental fund financial statements are presented on pages 15-18 of this report.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending court action, and the individual prison inmate accounts. The Sheriff reports three custodial funds.

The custodial fund financial statements are presented on pages 19-20 of this report.

Notes to the basic financial statements:

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 21 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 Sheriff's budget presentations. Budgetary comparison schedules are included as "required supplementary information" for the General and Civil Funds. These schedules demonstrate compliance with the Sheriff's adopted and final revised budget. Required supplementary information can be found beginning on page 42 of this report.

In addition, details of the individual custodial funds are presented as other supplementary information beginning on page 49 of this report.

FINANCIAL ANALYSIS OF THE OUACHITA PARISH SHERIFF AS A WHOLE

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Sheriff as a whole.

The Sheriff's net position increased between fiscal years 2022 and 2021 by \$6,069,584. The following table provides a summary of the Sheriff's net position:

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Assets:		
Current assets and other assets	\$ 28,569,286	\$ 25,001,091
Capital assets	8,190,662	8,015,950
Total assets	<u>36,759,948</u>	<u>33,017,041</u>
Deferred Outflows of Resources	13,427,731	20,093,857
Liabilities:		
Current liabilities	615,570	1,665,825
Long-term liabilities	41,096,955	72,004,127
Total liabilities	<u>41,712,525</u>	<u>73,669,952</u>
Deferred Inflows of Resources	26,370,574	3,405,950
Net position:		
Net investment in capital assets	8,190,662	8,015,950
Restricted	388,892	262,262
Unrestricted	<u>(26,474,974)</u>	<u>(32,243,216)</u>
Total net position	\$ <u>(17,895,420)</u>	\$ <u>(23,965,004)</u>

The Sheriff continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities was 46 to 1 for 2022 and 15 to 1 for 2021. The ratio increased mostly due to large decreases in liabilities from GASB 68 and 75, including a net pension asset reported in the current assets section of the financials.

The Sheriff reported negative balances in net position for the governmental activities as previously noted due to GASB 68 and 75 implementation. Net position increased \$6,069,584 for governmental activities in fiscal year 2022 and decreased \$1,928,640 for governmental activities in fiscal year 2021.

CHANGES IN NET POSITION

The Sheriff's total revenues were \$48.95 million representing an increase of \$5.01 million or 11.41% over 2021. A significant portion, 49.99%, of the Sheriff's revenue comes from fees, fines and charges for services. Another 41.88% comes from taxes, while only 6.48% comes from grants and contributions.

The total cost of all programs and services was \$42.88 million, a decrease of \$2.98 million or 6.51%. All of these costs are for public safety. Of the total costs, depreciation on the public safety and other equipment, buildings and vehicles was \$1,415,724 or 3.30% of total expenses.

Ouachita Parish Sheriff
Statements of Activities
June 30, 2022 and 2021

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Revenues		
<u>Program Revenues</u>		
Fees, Fines and Charges for Services	\$ 24,469,646	\$ 18,607,838
Operating Grants and Contributions	1,916,410	2,959,828
Capital Grants and Contributions	1,255,130	1,454,117
<u>General Revenues</u>		
Property Taxes	14,581,706	14,360,428
Sales Taxes	5,919,024	5,575,635
State Revenue Sharing	627,937	629,567
Investment Earnings	128,615	140,716
Other	49,268	204,751
Total Revenues	<u>48,947,736</u>	<u>43,932,880</u>
Expenses		
Public Safety	<u>42,878,152</u>	<u>45,861,520</u>
Change in net position	6,069,584	(1,928,640)
Beginning net position	<u>(23,965,004)</u>	<u>(22,036,364)</u>
Ending net position	<u>\$ (17,895,420)</u>	<u>\$ (23,965,004)</u>

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

Governmental Funds

As discussed, governmental funds are reported in the fund financial statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$26,411,977, an increase of \$3,076,711 from the preceding year. This increase is primarily due a rise in federal grants. Revenues from services and programs also increased, but the rise was offset by a corresponding increase in operating expenditures. The vast majority of these funds is unassigned and is available for continuing the Sheriff's activities.

MAJOR GOVERNMENTAL FUNDS

The General Fund is the Sheriff's only operating fund and the source of day-to-day service delivery.

Revenues from this governmental fund type increased \$737,805 or 1.8%. Most of this increase can be attributed an increase in fees and charges for services. Expenditures decreased \$1,950,115 or 4.8%. The decrease is the result of a decline in personnel costs as well as the inability to order \$571,000 in vehicles due to supply chain issues. The decrease was offset slightly by a rise in operating expenditures.

BUDGETARY HIGHLIGHTS

General Fund

The Sheriff revised the original budget on June 16, 2022. Actual expenditures were \$332,682 (.86%) more and actual revenues were \$485,948 (1.18%) greater than the final budgeted amounts.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2022, was \$8,190,662. This represents a net increase (including additions and deductions) of \$174,712. This increase was related mainly to the current year acquisitions of vehicles and machinery and equipment exceeding the current year depreciation. Additional information regarding Capital Assets is available in the Notes to the Financial Statements.

	Governmental Activities	
	2022	2021
Vehicles	6,162,708	6,836,835
Machinery & equipment	7,407,636	5,893,610
Buildings and building improvements	5,205,553	5,190,003
Rifle range land	489,755	489,755
Construction in progress	-	-
Totals at historical cost	19,265,652	18,410,203
Total accumulated depreciation	11,074,990	10,394,253
Net capital assets	<u>\$ 8,190,662</u>	<u>\$ 8,015,950</u>

At June 30, 2022, the net depreciable capital assets for governmental activities were 41.01% undepreciated versus 42.00% in the prior year. The percentage of remaining life is an indicator of the age of the asset. The higher the percentage reflects the capital asset has a longer remaining lifespan. The assets, therefore at June 30, 2022, have about 2/5 of their useful life remaining. As this percentage decreases, one can assume that more resources will have to be used to replace the older capital assets.

Long-term obligations

At the end of the fiscal year, the Sheriff had total Long-Term Obligations of \$41,096,955 which consists of \$3,005,195 accrued annual vacation and compensated absences, \$100,000 in claims and judgments payable, and \$37,991,760 in other post-retirement benefits payable (OPEB). This amount represents a decrease from 2022 of \$30,907,172. This decrease is primarily attributable to the other post-employment and net pension liability.

CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have questions about this report or would like to request additional information, contact Jay Russell, Sheriff, Ouachita Parish Sheriff and Tax Collector, 400 St. John St., Suite 109, Monroe, LA 71201.

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Statement of Net Position
Governmental Activities
June 30, 2022

ASSETS

Cash	\$ 24,763,384
Investments	469,131
Receivables	1,517,895
Due from other funds	256,618
Prepaid Asset	2,946
Inventory	17,573
Net Pension Asset	1,541,739
Capital assets, net	8,190,662
TOTAL ASSETS	<u>36,759,948</u>

DEFERRED OUTFLOWS OF RESOURCES

Pensions	8,040,869
Other post-employment benefits	5,386,862

LIABILITIES

Accounts payable	198,079
Accrued payroll & other	417,491
Long-term liabilities:	
Due within one year	3,005,195
Due after one year	38,091,760
TOTAL LIABILITIES	<u>41,712,525</u>

DEFERRED INFLOWS OF RESOURCES

Pensions	16,373,106
Other post-employment benefits	9,997,468

NET POSITION

Net investment in capital assets	8,190,662
Restricted	388,892
Unrestricted	<u>(26,474,974)</u>
TOTAL NET POSITION	<u>\$ (17,895,420)</u>

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

Statement B

OUACHITA PARISH SHERIFF

Monroe, Louisiana

Statement of Activities

For the Year Ended June 30, 2022

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Fees, Fines</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenues and</u>
		<u>and Charges</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Changes in</u>
		<u>for Services</u>	<u>Contributions</u>	<u>Contributions</u>	<u>Net Assets</u>
					<u>Governmental</u>
					<u>Activities</u>
Governmental Activities					
Public safety	\$ 42,878,152	\$ 24,469,646	\$ 1,916,410	\$ 1,255,130	\$ (15,236,966)
Total	<u>\$ 42,878,152</u>	<u>\$ 24,469,646</u>	<u>\$ 1,916,410</u>	<u>\$ 1,255,130</u>	<u>\$ (15,236,966)</u>

General revenues

Taxes, levied for general purposes:

Property taxes 14,581,706

Sales taxes 5,919,024

State revenue sharing 627,937

Interest and investment earnings 128,615

Miscellaneous 49,268

Total general revenues 21,306,550

Change in net position 6,069,584

Net position - at beginning of year (23,965,004)

Net position - at end of year \$ (17,895,420)

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

FUND FINANCIAL STATEMENTS

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Balance Sheet - Governmental Funds
June 30, 2022

	<u>General Fund</u>	<u>Civil Fund</u>	<u>Total</u>
ASSETS			
Cash	\$ 24,374,492	\$ 388,892	\$ 24,763,384
Investments	469,131	-	469,131
Receivables	1,517,895	-	1,517,895
Due from other funds	256,618	-	256,618
Prepaid Legal	2,946	-	2,946
Inventories	17,573	-	17,573
TOTAL ASSETS	\$ 26,638,655	\$ 388,892	\$ 27,027,547
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 198,079	\$ -	\$ 198,079
Accrued payroll & other	417,491	-	417,491
Total Liabilities	615,570	-	615,570
 Fund Balances			
Nonspendable	17,573	-	17,573
Restricted	-	388,892	388,892
Unassigned	26,005,512	-	26,005,512
Total Fund Balances	26,023,085	388,892	26,411,977
TOTAL LIABILITIES AND FUND BALANCES	\$ 26,638,655	\$ 388,892	\$ 27,027,547

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

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Reconciliation of the Governmental Fund's Balance Sheet
to the Statement of Net Position
June 30, 2022

Total fund balances - governmental funds		\$ 26,411,977
Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the governmental funds		
Governmental capital assets	\$ 19,265,652	
Less: accumulated depreciation	<u>(11,074,990)</u>	8,190,662
Deferred Outflows of Resources - Pensions		
Pensions	8,040,869	
Other post-employment benefits	<u>5,386,862</u>	13,427,731
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund		
Claims and judgments payable	(100,000)	
Compensated absences payable	(3,005,195)	
Net Pension Asset	1,541,739	
Other post-employment benefits payable	<u>(37,991,760)</u>	(39,555,216)
Deferred Inflows of Resources - Pensions		
Pensions	(16,373,106)	
Other post-employment benefits	<u>(9,997,468)</u>	<u>(26,370,574)</u>
Total net position - governmental activities		\$ <u><u>(17,895,420)</u></u>

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

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
For the Year Ended June 30, 2022

	<u>General Fund</u>	<u>Civil Fund</u>	<u>Total</u>
REVENUES			
Ad valorem taxes	\$ 14,581,706	\$ -	\$ 14,581,706
Sales taxes	5,919,024	-	5,919,024
Intergovernmental revenues:			-
Federal grants	1,218,854	-	1,218,854
State grants:			-
State revenue sharing (net)	627,937	-	627,937
State supplemental pay	1,831,060	-	1,831,060
Other	37,967	-	37,967
Other grants and contributions	83,658	-	83,658
Fees, charges, and commissions for services:			-
Services and programs	2,048,641	7,193,367	9,242,008
Civil and criminal fees	1,511,175	-	1,511,175
Court attendance	61,206	-	61,206
Feeding, keeping and transporting of prisoners	13,551,445	-	13,551,445
Tax notices, etc.	103,811	-	103,811
Use of money and property	128,498	-	128,498
Other	24,736	117	24,853
TOTAL REVENUES	<u>41,729,718</u>	<u>7,193,484</u>	<u>48,923,202</u>
EXPENDITURES			
Public safety			
Current			
Personal services and related benefits	31,695,268	-	31,695,268
Operating services	2,493,732	7,064,854	9,558,586
Materials and supplies	2,136,955	-	2,136,955
Travel and other charges	271,393	-	271,393
Capital outlay	2,208,821	-	2,208,821
TOTAL EXPENDITURES	<u>38,806,169</u>	<u>7,064,854</u>	<u>45,871,023</u>
Excess of revenues over expenditures	<u>2,923,549</u>	<u>128,630</u>	<u>3,052,179</u>
OTHER FINANCING SOURCES			
Compensation for damage and sale of assets	24,532	-	24,532
Total other financing sources	<u>24,532</u>	<u>-</u>	<u>24,532</u>
Excess of Revenues and Other Sources Over Expenditures	2,948,081	128,630	3,076,711
Fund Balances at Beginning of Year	<u>23,075,004</u>	<u>260,262</u>	<u>23,335,266</u>
FUND BALANCES AT END OF YEAR	<u>\$ 26,023,085</u>	<u>\$ 388,892</u>	<u>\$ 26,411,977</u>

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

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Reconciliation of the Governmental Fund's Statement of Revenues,
Expenditures and Changes in Fund Balance to the Statement of Activities
For the Year Ended June 30, 2022

Net change in fund balances - total governmental funds		\$ 3,076,711
The change in net assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	\$ 1,604,247	
Depreciation expense	<u>(1,415,724)</u>	188,523
Governmental funds report annual premiums for other post-employment benefits as expenditures. However, in the statement of activities, only the current addition in the obligation is recognized as an expense.		
Change in Net Pension Liability	3,820,714	
Change in the post-employment benefit payable	<u>(798,565)</u>	3,022,149
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures.		
Loss on Disposition of Assets	(13,811)	
Compensated absences	<u>(203,988)</u>	<u>(217,799)</u>
Change in net position - governmental activities		\$ <u><u>6,069,584</u></u>

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

Statement E

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Fiduciary Fund - Custodial Funds
Statement of Fiduciary Net Position
June 30, 2022

ASSETS

Cash and cash equivalents	\$ <u>2,029,235</u>
TOTAL ASSETS	<u><u>2,029,235</u></u>

LIABILITIES

Due to General Fund	256,618
Accounts Payable	<u>281,745</u>
TOTAL LIABILITIES	<u>538,363</u>

NET POSITION

Restricted for:	
Individuals, organizations, and other governments	<u>1,490,872</u>
TOTAL NET POSITION	\$ <u><u>1,490,872</u></u>

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

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Fiduciary Fund - Custodial Funds
Statement of Changes in Fiduciary Net Position
June 30, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Bond Fees	\$ 172,635
Criminal Court Costs/Fees	3,597,144
Restitution	131,783
Taxes, Fees Paid to Tax Collector	133,416,856
Correction Center Income	5,730,726
Other Income	<u>3,662</u>
Total additions	<u>143,052,806</u>
DEDUCTIONS	
Bond Fees	450,050
Criminal Court Costs/Fees	3,597,430
Restitution	130,196
Taxes, Fees Distributed to Taxing Bodies and Others	133,417,279
Correctional Center Distributions	<u>6,016,726</u>
Total deductions	<u>143,611,681</u>
Net increase (decrease) in fiduciary net position	(558,875)
Net Position - Beginning	<u>2,049,747</u>
Net Position - Ending	<u><u>\$ 1,490,872</u></u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Ouachita Parish Sheriff (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 also 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 programs such as neighborhood watch and anti-drug abuse. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

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

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

The Tax Collector collects and disburses ad valorem taxes for municipalities, including the City of Monroe, City of West Monroe, Town of Sterlington, and Town of Richwood for a cost based fee. The Tax Collector also collects and disburses various fees assessed to taxpayers by the City of Monroe and fines, court costs, and bond fees for the Town of Sterlington and Town of Richwood.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds 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 employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury as required by Louisiana law, the Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish police jury, 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.

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

B. Basis of Presentation

The accompanying financial statements of the Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments".

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. However, fiduciary funds are not included. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

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

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The funds of the Sheriff are described below:

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

Governmental Funds -

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

Civil Fund - The Civil Fund is a special revenue fund that handles revenues from Sheriff's sales, garnishments, and the service of court documents and then disburses these collected funds to appropriate entities.

Fiduciary Funds -

Fiduciary funds' reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff are custodial funds. The custodial funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections), collection and distribution of fines and costs, and inmate funds.

These funds are custodial in nature, have an economic resources measurement focus, and use the accrual basis of accounting. In addition, the custodial funds are not available to support the Sheriff's operations.

C. Measurement Focus/Basis of Accounting

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

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

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

Revenues

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

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

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

Expenditures

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

D. Budgets

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

1. The chief financial deputy prepares a proposed budget for the General Fund and submits it to the Sheriff for the fiscal year not later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff.
7. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

E. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in the demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market.

F. Investments

Under state law, Sheriff may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union or the laws of the United States. The Sheriff may invest in United States bonds, treasury notes and bills, government- backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having their principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. The reported value of the pool is the same as the fair value of the pool shares.

G. Uncollectible Allowance

The statements contain no provision for uncollectible accounts. The Sheriff is of the opinion that such allowance would be immaterial in relation to the basic financial statements taken as a whole.

H. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

I. Deferred Outflows of Resources and Deferred Inflows of Resources

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

J. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets. Capital assets are recorded in the Statement of Net Position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. Construction in progress is not depreciated until the asset is completed and placed into

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

service. All capital assets except land and construction in progress are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives (Years)</u>
Office furniture and equipment	3-5
Vehicles	5
Machinery, safety, and communications equipment	3-10
Buildings & building improvements	7-25

K. Compensated Absences

After one year of service, employees of the Sheriff earn 8 days of vacation leave. After that, an additional day of vacation is added for each year of service except for years 3-5 and years 10-12. After 17 years of service, vacation hours reach a maximum of 20 days. After three full months of service, employees earn sick leave at the rate of one day per month of service. There is no maximum number of hours that an employee may accumulate. Employees are not paid for accumulated sick leave upon separation from service. Compensatory time is accrued at 1.5 hours for each hour worked and holiday time is accrued at 1.0 hour for each holiday hour worked. If an employee leaves the employment of the Sheriff, all accrued vacation, compensatory time and holiday pay are paid to the employee.

At June 30, 2022, employees of the Sheriff have \$3,005,195 accumulated and vested employee leave benefits, which was computed in accordance with GASB Codification C60. This amount is recorded in long-term liabilities on the statement of net position.

L. Equity Classifications

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

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

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

In the fund financial statements, governmental fund equity is classified as fund balance. The Sheriff adopted GASB Statement 54 for the year ended June 30, 2022. As such, fund balances of the governmental funds are classified as follows:

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

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

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

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

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

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

M. Estimates

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

N. Contingencies

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the Sheriff maintains commercial insurance policies covering its property, automobiles, law enforcement professional liability, and surety bond coverage. The Ouachita Parish Police Jury maintains insurance coverage on the building and its contents. No claims were paid on any of the Sheriff's policies during the past three years that exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2022.

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

O. Pension Plans

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

P. Subsequent Event Review

The Sheriff has evaluated subsequent events through December 14, 2022, the date which the financial statements were available to be issued, resulting in no adjustments.

(2) Cash and Cash Investments

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2022, the Sheriff has cash and interest-bearing deposits (book balances excluding \$3,200 petty cash) totaling \$26,789,419 as follows:

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Noninterest-bearing deposits	\$ 41,197	\$ 931,337	\$ 972,534
Interest-bearing deposits	<u>24,718,987</u>	<u>1,097,898</u>	<u>25,816,885</u>
Total	<u>\$ 24,760,184</u>	<u>\$ 2,029,235</u>	<u>\$ 26,789,419</u>

Custodial credit risk – deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of 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 parties. Cash and cash equivalents (bank balances other than these backed by the U.S. government) at June 30, 2022, are secured, as follows:

Bank balances	<u>\$ 28,880,688</u>
Federal deposit insurance	\$ 26,201,624
Pledged securities	<u>8,938,014</u>
Total	<u>\$ 35,139,638</u>

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

Custodial credit risk – investments. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Sheriff had no custodial credit risk related to its investments at June 30, 2022.

Credit risk. Under state law, the Sheriff may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Sheriff's investments consist of certificates of deposit which are covered by Federal deposit insurance or by pledged securities and participation in the Louisiana Asset Management Pool (LAMP). At June 30, 2022, the Sheriff had investments totaling \$469,131, stated at cost, which approximates market.

Concentration of credit risk. The Sheriff does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not place limits on credit concentration.

The Sheriff participates in the Louisiana Asset Management Pool (LAMP). The LAMP is an investment pool established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment.

Interest rate risk. The Sheriff manages its exposure to declines in fair values by limiting the maturity of its investments to no longer than one year.

(3) *Ad Valorem Taxes*

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem (property) taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to taxpayers by the Sheriff in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Ouachita Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2022, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 12.11 mills on property with net assessed valuations (after homestead exemption) totaling \$1,195,007,289.

(4) *Receivables*

The following is a summary of receivables at June 30, 2022:

Federal	\$	53,276
State		-
Local		<u>1,464,619</u>
Total	\$	<u><u>1,517,895</u></u>

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

(5) *Interfund Transactions*

Interfund receivables and payables consisted of amounts due to/from other funds for fees earned for services performed. They consisted of the following at June 30, 2022:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 256,618	\$ -
Agency Funds:		
Tax Collector	-	61,313
Inmate	-	195,305
Total	<u>\$ 256,618</u>	<u>\$ 256,618</u>

(6) *Capital Assets*

Capital asset activity for the year ended June 30, 2022, was as follows:

	<u>Balance June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>
Governmental activities:				
Capital assets not being depreciated				
Rifle range land	\$ 489,755	\$ -	\$ -	\$ 489,755
Construction in Progress	-	-	-	-
Total capital assets not being depreciated	<u>489,755</u>	<u>-</u>	<u>-</u>	<u>489,755</u>
Capital assets being depreciated				
Vehicles	6,836,835	59,309	733,436	6,162,708
Machinery and equipment	5,893,610	1,529,388	15,362	7,407,636
Buildings and building improvements	5,190,003	15,550	-	5,205,553
Total capital assets being depreciated	<u>17,920,448</u>	<u>1,604,247</u>	<u>748,798</u>	<u>18,775,897</u>
Less: accumulated depreciation	<u>10,394,253</u>	<u>1,415,724</u>	<u>734,987</u>	<u>11,074,990</u>
Governmental activities capital assets - net	<u>\$ 8,015,950</u>	<u>\$ 188,523</u>	<u>\$ 13,811</u>	<u>\$ 8,190,662</u>

Depreciation expense for the year ended June 30, 2022, in the amount of \$1,415,724 was charged to public safety.

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

(7) *Pension Plan*

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

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

The Sheriff's office implemented Government Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pensions and Statement 71 on Pension Transition for Contributions Made Subsequent to the Measurement Date- an Amendment of GASB 68. These standards require the Sheriff's office to record its proportional share of each of the pension plans 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 11:2171.

Members who joined the system on or before December 31, 2011, are eligible for regular retirement benefits upon attaining 30 years of creditable service at any age, or 12 years of creditable service and age 55 years, and are entitled to retirement benefits payable monthly for life, equal to 3.33 percent of their final average compensation for each year of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least 10 years of creditable service may retire at age 60. 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. Members who joined the system on or after January 1, 2012, who retires at or after age 62 with at least 12 years of creditable service, at or after age 60 with at least 20 years of creditable service, or at 55 with 30 years of creditable service is entitled to a retirement benefit payable monthly for life, equal to 3.00 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 times the member's final average compensation each year of creditable service. In any case, the retirement benefit cannot exceed 100 percent of their final average salary. Members with 20 or more years of service may retire with a reduced retirement at age 50. For members eligible on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest 36 consecutive months (60 highest consecutive months for member employed between July 1, 2006 and July 1, 2013) or joined months if service was interrupted. The earnings to be considered for each 12 month period within the 36 month (or 60 month) period shall not exceed 125% of the preceding 12 months. For members joining after July 1, 2013, final compensation is based on the average monthly earnings during the highest 60 consecutive months and the earnings to be considered for each 12 month period within the 60 months shall not exceed 115% of the preceding 12 month period.

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

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% of 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 is paid 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 receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than 4 children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit.

The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty 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 becomes eligible for retirement and his actual date of retirement. At retirement the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Cost of living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met.

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

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.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2021, the actual employer contribution rate was 12.25%. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2021.

Plan members are required by state statute to contribute 10.25 percent of their annual covered salary and the Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.25 percent 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 Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 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 Parish Sheriff's contributions to the System, for the years ending 2022, 2021, and 2020, were \$2,878,496, \$2,777,640, and \$2,767,275, respectively.

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

At June 30, 2022, the Sheriff reported an asset of \$1,541,739 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Sheriff's proportion was 3.111165%, which was an increase of 0.051362% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$499,628 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$73,289.

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$(2,146,738)
Changes of assumptions	4,744,324	-
Net difference between projected and actual earnings on pension plan investments	-	(13,922,549)
Changes in proportion and differences between Employer contributions and proportionate share of contributions	418,049	(303,819)
Employer contributions subsequent to the measurement date	2,878,496	-
Total	\$ 8,040,869	\$(16,373,106)

The Sheriff reported a total of \$2,878,496 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2021 which will be recognized as a reduction in net pension liability in the year ended June 30, 2022.

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

Year	LSRPF
2022	(2,220,342)
2023	(2,015,729)
2024	(2,681,315)
2025	(4,293,347)
2026 and beyond	-
	(11,210,733)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021, is as follows:

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.90%, net of investment expense
Discount Rate	6.90%
Projected salary increases	5.0% (2.50% inflation, 2.50% merit)
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees and Healthy Retirees multiplied by 120% for males and 115% for females for active members, annuitants and beneficiaries, each with full generational projection using the appropriate MP 2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP 2019 scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return for each major asset class based on the fund's target asset allocation as of June 30, 2021, are summarized in the following table:

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity securities	62%	7.08%	4.39%
Bonds	25%	1.44%	0.36%
Alternative Investments	13%	4.38%	0.57%
Total	<u>100%</u>		<u>5.32%</u>
Inflation			<u>2.55%</u>
Expected Arithmetic Nominal Return			<u>7.87%</u>

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates 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 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>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LSPRF Rates	5.90%	6.90%	7.90%
OPSO Share of NPL	\$ 16,928,127	\$ (1,541,739)	\$ (16,939,716)

(8) Postemployment Health Care and Life Insurance Benefits

General Information about the OPEB Plan

Plan description – The Ouachita Parish Sheriff's Office (the Sheriff) provides certain continuing health

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

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

Benefits Provided – Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical/dental coverage for the retiree only (not dependents). The employer also pays for life insurance coverage after retirement (see following paragraph). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) age is 55 but must have 20 years of service with Ouachita Parish Sheriff's Office to obtain medical coverage paid by the employer.

Life insurance coverage is continued to retirees by election. The employer pays for \$10,000 of life insurance after retirement for retirees but it is based on the blended active/retired rate and there is thus an implied subsidy. The employer also pays the "cost" of up to \$15,000 if the retiree elects to continue the full 2.5 times salary insurance amount into retirement with a similar implied subsidy for this amount. Also, although the retiree pays the "cost" of the excess elected benefit it is based on the blended rate and there is thus an additional implied subsidy. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70. Based on past experience, we have assumed that 20% of future retirees will decline life insurance, 10% will elect only the basic \$10,000 and 70% will elect to continue the full 2.5 times salary.

Employees covered by benefit terms – At July 1, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	117
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	366
	483

Total OPEB Liability

The Sheriff's total OPEB liability of \$37,991,760 was measured as of June 30, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	2.16%, annually (Beginning of Year to Determine ADC) 3.54% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Flat 5.5% annually for 10 years, 4.5% thereafter
Mortality	SOA RP-2000 Table

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

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

The actuarial assumptions used in the July 1, 2021, valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2022.

Changes in the Total OPEB Liability

Balance at June 30, 2021	\$ 47,925,555
Changes for the year:	
Service cost	905,552
Interest	1,027,510
Changes in Assumption	(8,915,611)
Differences between expected and actual experience	(2,239,957)
Benefit payments and net transfers	(711,289)
Net changes	<u>(9,933,795)</u>
Balance at June 30, 2022	<u>\$ 37,991,760</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1.0% Decrease (2.54%)	Current Discount Rate (3.54%)	1.0% Increase (4.54%)
Total OPEB liability	\$ 45,915,066	\$ 37,991,760	\$ 31,875,988

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	\$ 32,645,290	\$ 37,991,760	\$ 44,981,310

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

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$1,509,854. At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 133,187	\$ (2,355,516)
Changes in Assumptions	5,253,675	(7,641,952)
Total	\$ 5,386,862	(9,997,468)

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

Years ending June 30:	
2023	(423,208)
2024	(423,208)
2025	(423,208)
2026	(423,208)
2027	(1,392,510)
Thereafter	(1,525,271)

(9) Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions for the year ended June 30, 2022:

	Compensated Absences	Claims and Judgements	Other Post Employment Benefits	Total
Long-term obligations at July 1, 2021	\$ 2,801,207	\$ 100,000	\$ 69,102,920	\$ 72,004,127
Additions	203,988	-	(32,652,899)	(32,448,911)
Deductions	-	-	-	-
Long-term obligations at June 30, 2022	<u>\$ 3,005,195</u>	<u>\$ 100,000</u>	<u>\$ 36,450,021</u>	<u>\$ 39,555,216</u>

(10) Litigation, Claims and Commitments

At June 30, 2022, the Sheriff was involved in several lawsuits. The potential liability for lawsuits pending has been estimated to be \$100,000. No provision for any other liability resulting from lawsuits has been made in the accompanying financial statements.

The Sheriff has entered into various cancelable operating leases for office and communication equipment. Rental expense under all cancelable operating leases for the year ended June 30, 2022, was \$45,800.

(11) On-Behalf Payments

Certain employees of the Sheriff receive supplemental pay from the State of Louisiana. In accordance with GASB Statement No. 24, the Sheriff recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$1,831,060.

OUACHITA PARISH SHERIFF
Notes to the Financial Statements
As of and For the Year Ended June 30, 2022

(12) *Expenditures of the Sheriff Paid by the Ouachita Parish Police Jury*

The Sheriff's office is located in the Ouachita Parish Courthouse Annex. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Ouachita Parish Police Jury.

(13) *Deferred Compensation Plan*

The Sheriff also offers employees the ability to participate in the Louisiana 457 Deferred Compensation Plan (the Plan). All current full-time employees are immediately eligible to participate in the Plan. For 2022, the maximum participant contribution amount is 100% of the employees' eligible compensation or \$18,500, whichever is less. Participants who will attain the age of 50 by the end of the year are permitted to make certain "catch-up" contributions up to an additional \$6,000 in 2022. The Sheriff matches 45% of the employee's contribution up to \$5,000. Participants are able to direct their investments into an array of mutual funds that the Plan offers. The Sheriff's contributions to the Plan (including employee contributions) for the years ended June 30, 2022, 2021, and 2020, were \$1,200,200, \$1,165,210, and \$1,138,860, respectively.

**REQUIRED SUPPLEMENTARY INFORMATION
(PART B)**

OUACHITA PARISH SHERIFF
Monroe, Louisiana
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balance - Beginning of year	\$ 22,832,143	\$ 24,713,615	\$ 23,075,004	\$ (1,638,611)
Resources (Inflows)				
Ad valorem taxes	13,900,000	14,612,855	14,581,706	(31,149)
Sales taxes	4,300,000	5,908,932	5,919,024	10,092
Intergovernmental revenues				
Federal grants	100,000	1,164,670	1,218,854	54,184
State grants				
State revenue sharing (net)	600,000	624,877	627,937	3,060
State supplemental pay	1,890,000	1,829,816	1,831,060	1,244
Other	87,000	38,486	37,967	(519)
Other grants and contributions	98,000	104,508	83,658	(20,850)
Fees, charges, and commissions for services				
Services and programs	1,676,769	1,973,514	2,048,641	75,127
Civil and criminal fees	1,360,000	1,466,862	1,511,175	44,313
Court attendance	44,706	47,828	61,206	13,378
Feeding, keeping and transporting of prisoners	12,477,700	13,110,939	13,551,445	440,506
Tax notices, etc.	300,000	204,477	103,811	(100,666)
Use of money and property	100,000	132,523	128,498	(4,025)
Other	15,500	23,483	24,736	1,253
Total resources	<u>36,949,675</u>	<u>41,243,770</u>	<u>41,729,718</u>	<u>485,948</u>
Other financing sources				
Compensation for damage and sale of assets	-	24,216	24,532	316
Total other financing sources	<u>-</u>	<u>24,216</u>	<u>24,532</u>	<u>316</u>
Amounts available for appropriations	59,781,818	65,981,601	64,829,254	(1,152,347)
Charges to appropriations (Outflows)				
Public safety				
Current				
Personal services and related benefits	31,626,066	31,791,591	31,695,268	96,323
Operating services	2,037,009	2,523,696	2,493,732	29,964
Materials and supplies	2,191,400	2,196,836	2,136,955	59,881
Travel and other charges	221,900	71,602	271,393	(199,791)
Capital outlay	873,300	1,889,762	2,208,821	(319,059)
Total charges to appropriations	<u>36,949,675</u>	<u>38,473,487</u>	<u>38,806,169</u>	<u>(332,682)</u>
Budgetary Fund Balance - End of Year	\$ <u>22,832,143</u>	\$ <u>27,508,114</u>	\$ <u>26,023,085</u>	\$ <u>(1,485,029)</u>

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

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Civil Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balance - Beginning of year	\$ 260,262	\$ 260,262	\$ 260,262	\$ -
Resources (Inflows)				
Fees, charges, and commissions for services				
Services and programs	7,518,149	6,905,811	7,193,484	287,673
Total resources	<u>7,518,149</u>	<u>6,905,811</u>	<u>7,193,484</u>	<u>287,673</u>
Amounts available for appropriations	7,778,411	7,166,073	7,453,746	287,673
Charges to appropriations (Outflows)				
Public safety				
Current				
Operating services	7,518,149	6,905,811	7,064,854	(159,043)
Total charges to appropriations	<u>7,518,149</u>	<u>6,905,811</u>	<u>7,064,854</u>	<u>(159,043)</u>
Budgetary Fund Balance - End of Year	<u>\$ 260,262</u>	<u>\$ 260,262</u>	<u>\$ 388,892</u>	<u>\$ 128,630</u>

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

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

Total OPEB Liability	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Service cost	\$ 830,429	\$ 842,559	\$ 883,396	\$ 1,038,663	\$ 905,552
Interest	1,187,391	1,235,043	1,285,983	993,139	1,027,510
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	57,397	131,213	(741,386)	(16,663)	(2,239,957)
Changes of assumptions	-	-	7,526,496	1,333,949	(8,915,611)
Benefit payments	<u>(713,735)</u>	<u>(713,735)</u>	<u>(793,042)</u>	<u>(723,869)</u>	<u>(711,289)</u>
Net change in total OPEB liability	1,361,482	1,495,080	8,161,447	2,625,219	(9,933,795)
Total OPEB liability - beginning	<u>34,282,327</u>	<u>35,643,809</u>	<u>37,138,889</u>	<u>45,300,336</u>	<u>47,925,555</u>
Total OPEB liability - ending (a)	<u><u>\$ 35,643,809</u></u>	<u><u>\$ 37,138,889</u></u>	<u><u>\$ 45,300,336</u></u>	<u><u>\$ 47,925,555</u></u>	<u><u>\$ 37,991,760</u></u>
 Covered-employee payroll	 \$ 17,585,740	 \$ 17,895,299	 \$ 20,662,444	 \$ 21,488,942	 \$ 20,356,653
 Net OPEB liability as a percentage of covered-employee payroll	 202.69%	 207.53%	 219.24%	 223.02%	 186.63%
Notes to Schedule:					
<i>Benefit Changes.</i>	None	None	None	None	None
<i>Changes of Assumptions.</i>					
<i>Discount Rate</i>	3.50%	3.50%	2.21%	2.16%	3.54%
<i>Mortality</i>	RP-2000	RP-2000	RP-2000	RP-2000	RP-2000
<i>Trend</i>	5.50%	5.50%	Variable	Variable	Variable

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

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

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Schedule of Employer Contributions
For the Year Ended June 30, 2022

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Actuarially determined contribution	\$ 2,694,405	\$ 2,780,560	\$ 2,902,687	\$ 3,120,190	\$ 3,092,788
Contributions in relation to the actuarially determined contribution:					
Employer contributions to trust	-	-	-	-	-
Employer-paid retiree premiums	<u>(713,735)</u>	<u>(713,735)</u>	<u>(793,042)</u>	<u>(723,869)</u>	<u>(711,289)</u>
Contribution deficiency (excess)	<u>\$ 1,980,670</u>	<u>\$ 2,066,825</u>	<u>\$ 2,109,645</u>	<u>\$ 2,396,321</u>	<u>\$ 2,381,499</u>
Covered annual payroll	\$ 17,585,740	\$ 17,895,299	\$ 20,662,444	\$ 21,488,942	\$ 20,356,653
Contributions as a percentage of covered employee payroll	4.06%	3.99%	3.84%	3.37%	3.49%

Notes to Schedule:

Valuation date 7/1/2021

Actuarially determined contributions are calculated as of the last day of the fiscal year in which contributions are reported.

Actuarial cost method Individual Entry Age Normal

Amortization method Level dollar, open

Amortization period 30 years

Asset valuation method Market value

Inflation 2.5% annually

Healthcare trend Flat 5.5% annually for 10 years, 4.5% thereafter

Salary increases 4.0% annually

Discount Rate 2.16% annually (Beginning of Year to Determine ADC)
3.54% annually (As of End of Year Measurement Date)Retirement age 4 years after: 30 years of service at any age; or age 55/20 years of service: for hires on or after 1/1/2012,
4 years after: age 55/30 years of service; or age 60/20 years of service; or age 62/16 years of service.

Mortality RP-2000 without projection

Turnover Age specific table with an average of 7.5% when applied to the
active census

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

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

OUACHITA PARISH SHERIFF'S OFFICE
Monroe, Louisiana
Schedule of Proportionate Share of Net Pension Liability
Sheriff's Pension and Relief Fund
For the Year Ended June 30, 2022

<u>Year Ended June 30,</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2015	3.0386%	\$ 12,032,717	\$ 19,903,775	60.45%	87.34%
2016	3.0248%	13,483,045	20,531,401	65.67%	86.61%
2017	3.0122%	19,117,800	21,330,422	89.63%	82.10%
2018	3.0796%	13,335,590	21,653,773	61.59%	88.49%
2019	3.1461%	12,064,391	22,148,566	54.47%	90.41%
2020	3.1696%	14,992,957	22,590,999	66.37%	88.91%
2021	3.0598%	21,177,365	22,674,176	93.40%	84.73%
2022	3.1112%	(1,541,739)	23,497,907	-6.56%	101.04%

This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.

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

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

OUACHITA PARISH SHERIFF'S OFFICE
Monroe, Louisiana
Schedule of the Employer's Contributions
Sheriff's Pension and Relief Fund
For the Year Ended June 30, 2022

Year Ended June 30,	Contractually Required Contribution ¹	Contributions in Relation to Contractually Required Contribution ²	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll ³	Contributions as a % of Covered Employee Payroll
2015	\$ 2,857,813	\$ 2,857,813	\$ -	\$ 19,903,775	14.36%
2016	2,828,851	2,828,851	-	20,531,401	13.78%
2017	2,826,352	2,826,352	-	21,330,422	13.25%
2018	2,760,903	2,760,903	-	21,653,773	12.75%
2019	2,713,219	2,713,219	-	22,148,566	12.25%
2020	2,767,275	2,767,275	-	22,590,999	12.25%
2021	2,777,640	2,777,640	-	22,674,176	12.25%
2022	2,878,496	2,878,496	-	23,497,907	12.25%

This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.

For reference only:

¹ *Employer contribution rate multiplied by employer's covered employee payroll*

² *Actual employer contributions remitted to the Sheriffs' Pension Relief Fund*

³ *Employer's covered employee payroll amount for the fiscal year ended noted.*

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

OTHER SUPPLEMENTARY INFORMATION

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Fiduciary Fund Type - Custodial Funds
Combining Balance Sheet
June 30, 2022

	<u>Tax Collector Fund</u>	<u>Bond Fund</u>	<u>Inmate Funds</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 598,161	\$ 499,737	\$ 931,337	\$ 2,029,235
TOTAL ASSETS	<u>\$ 598,161</u>	<u>\$ 499,737</u>	<u>\$ 931,337</u>	<u>\$ 2,029,235</u>
LIABILITIES				
Due to General Fund	\$ 61,313	\$ -	\$ 195,305	\$ 256,618
Accounts Payable	<u>281,745</u>	<u>-</u>	<u>-</u>	<u>281,745</u>
TOTAL LIABILITIES	<u>\$ 343,058</u>	<u>\$ -</u>	<u>\$ 195,305</u>	<u>\$ 538,363</u>
NET POSITION				
Restricted for:				
Individuals, organizations, and other government:	\$ 255,103	\$ 499,737	\$ 736,032	\$ 1,490,872
TOTAL NET POSITION	<u>\$ 255,103</u>	<u>\$ 499,737</u>	<u>\$ 736,032</u>	<u>\$ 1,490,872</u>

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

OUACHITA PARISH SHERIFF
EX-OFFICIO TAX COLLECTOR
Schedule of Assessed Taxes, Collections, and Uncollected Balances
For the Year Ended June 30, 2022

Taxing Authority	Taxes Assessed	Tax Adjustments	Taxes Due	Collected Taxes	Refunds	Uncollected Taxes
Law Enforcement	\$ 17,878,464	\$ (3,462,257)	\$ 14,416,207	\$ 14,328,252	\$ 14,873	\$ 102,828
Parish Schools - Parishwide	52,069,645	(9,727,429)	42,342,216	42,105,382	47,682	284,516
Parish Schools - School Maintenance/Operation	41,682,676	(7,030,592)	34,652,084	34,481,404	44,229	214,909
Monroe City School Board	17,849,424	(4,341,656)	13,507,768	13,414,946	9,151	101,973
Parish Wide - GB Cooley Hospital	2,096,410	(405,979)	1,690,431	1,680,117	1,744	12,058
Parish Wide - Assessment District	2,701,705	(523,199)	2,178,506	2,165,214	2,247	15,539
Town of Sterlington	279,656	(65,963)	213,693	212,564	65	1,194
LA Department of Agriculture	14,344	(1,376)	12,968	12,968	-	-
Tensas Basin Levee District	5,061,824	(940,141)	4,121,683	4,096,318	3,647	29,012
East Ouachita Recreation Maintenance	2,370,251	(417,260)	1,952,991	1,947,396	2,970	8,565
LA Tax Commission	87,954	-	87,954	87,954	-	-
Drainage District Fees	21,145	(196)	20,949	20,949	-	-
City of Monroe	15,219,556	(3,454,801)	11,764,755	11,688,745	4,255	80,265
City of West Monroe	1,720,008	(269,818)	1,450,190	1,435,683	211	14,718
Town of Richwood	244,882	(95,500)	149,382	148,547	293	1,128
Total	\$ 159,297,944	\$ (30,736,167)	\$ 128,561,777	\$ 127,826,439	131,367	\$ 866,705

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

STATE OF LOUISIANA
PARISH OF OUACHITA

AFFIDAVIT

JAY RUSSELL, SHERIFF OF OUACHITA PARISH

BEFORE ME, the undersigned authority, personally came and appeared, Jay Russell, the Sheriff of Ouachita Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$455,858 is the amount of cash on hand in the tax collector account on June 30, 2022;

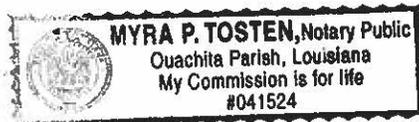
All itemized statements of the amounts of taxes collected for tax year 2021, by taxing authority, are true and correct.

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.

Jay Russell
JAY RUSSELL, SHERIFF

Sworn to and subscribed before me, Notary, this 20th day of December, 2022, in my office in Monroe, Louisiana.

Myra P. Tosten (Signature)



MYRA P. TOSTEN (Print) # 041524

Notary Public

Expires at death (Commission)

OUACHITA PARISH SHERIFF
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
JUNE 30, 2022

Agency Head

Sheriff Jay Russell

Salary		\$	172,361
Benefits			
Retirement	48,170		
Medical Insurance	7,905		
Dental Insurance	277		
Life Insurance	3,347		
Deferred Compensation	4,590		
Expense Allowance	17,236		
Total Benefits			81,525
Travel - LSA/LSPRF/FBI/NSA			3,312
Dues - FBI/NSA			221
Total		\$	257,419

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

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

CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

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

Ouachita Parish Sheriff Monroe, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Ouachita Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 14, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
December 14, 2022

CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

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

**Ouachita Parish Sheriff
Monroe, Louisiana**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Ouachita Parish Sheriff's (the Sheriff) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 2022. The Sheriff's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Sheriff's federal programs.

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Ouachita Parish Sheriff
Monroe, Louisiana
Page 3

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Cameron, Hines & Company (CAAC)

West Monroe, Louisiana
December 14, 2022

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Schedule of Findings and Questioned Costs
As of and For the Year Ended June 30, 2022

We have audited the financial statements of the Ouachita Parish Sheriff as of and for the year ended June 30, 2022, and have issued our report thereon dated December 14, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2022, resulted in an unmodified opinion.

Section I- Summary of Auditors' Results

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness yes no
 Significant Deficiencies not considered to be
 Material Weaknesses yes no

Compliance

Noncompliance Material to Financial Statements yes no

B. Federal Awards

Material Weakness Identified yes no
 Significant Deficiencies not considered to be
 Material Weaknesses yes no

Type of Opinion on Compliance for Major Programs

Unmodified Qualified
 Disclaimer Adverse

Are there findings required to be reported in accordance with Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), subpart F? No

C. Identification of Major Programs:

Name of Federal Program (or cluster) Domestic Violence Grant

AL Number(s) 16.575

Dollar threshold used to distinguish between Type A and Type B Programs.
 \$750,000

Is the auditee a "low-risk" auditee, as defined by Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), subpart F? No

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Schedule of Findings and Questioned Costs
As of and For the Year Ended June 30, 2022 (continued)

Section II- Financial Statement Findings

None noted.

Section III- Federal Award Findings and Questioned Costs

None noted.

OUACHITA PARISH SHERIFF
MONROE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal AL Number	Pass-Through Grantor Number	Grant Identification Number	Federal Expenditures
U. S. Department of Justice:				
Bureau Justice Assistance	16.738		2018 DJ-BX-0290	50,778
	16.738		2019 DJ-BX-0476	15,213
	16.738		15PBJA21GG01518LAGX	37,342
Through Louisiana Commission on Law Enforcement:				
Less than \$10K	16.738	2019-DJ-99-6190	2019-DJ-99-6190	34,614
				<u>137,947</u>
Domestic Violence	16.575	2018-VA-014/02/03-5075	2018V2-GX-0042	823,579
Victim Outreach	16.575	2020-VA-01-5772	2019-V2-GX-0059	51,794
				<u>875,373</u> *
Domestic Violence	16.588	2020-WF-01-5975	2020-WF-01-5975	<u>77,388</u>
Total Expenditures of Federal Awards				<u>\$ 1,090,708</u>

See notes to Schedule of Expenditures of Federal Awards

* Denotes Major Federal Program

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

OUACHITA PARISH SHERIFF
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

1. General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Ouachita Parish Sheriff. The Ouachita Parish Sheriff reporting entity is defined in Note 1 to the Sheriff's financial statements. All federal award programs received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

2. Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Sheriff's financial statements. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3. Federal Indirect Cost Rate

The Ouachita Parish Sheriff did not elect to use the 10% de minimis federal indirect cost rate for the year ended June 30, 2022.

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Schedule of Prior Year Findings
As of and For the Year Ended June 30, 2022

Section I- Internal Control and Compliance Material to the Financial Statements

No prior year findings.

Section II- Internal Control and Compliance Material to Federal Awards

2021-001 **Louisiana CARES Act – Internal Control over Reporting**

Federal program and specific federal award identification:

This finding relates to Louisiana CARES Act – AL #21.019 for the Federal Award Year 2021 received from Federal Agency: U.S. Department of the Treasury.

Condition:

It was noted during testing of this grant that the Sheriff did not have proper internal controls over reporting.

Recommendation:

The Sheriff should continue to monitor its revised internal controls to help ensure that they are functioning properly.

Status:

This finding has been cleared.

Section III- Management Letter

No management letter was issued.

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2022

	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 1,431,219	\$ 982,661
Add: Collections		
Civil Fees	521,325	591,150
Bond Fees	106,300	66,335
Criminal Court Costs/Fees	1,648,979	1,948,165
Restitution	42,400	89,384
Asset Forfeiture/Sale	3,237,695	2,843,198
Interest Earning on Collected Balances	193	755
Subtotal Collections	<u>5,556,892</u>	<u>5,538,987</u>
Less: Disbursements to Governments & Nonprofits		
Ouachita Parish Clerk of Court	Civil Fees 63,563	58,518
Crime Stoppers	Criminal Court Costs/Fees 5,002	7,789
Louisiana Department of Wildlife and Fisheries	Criminal Court Costs/Fees 145	175
Fourth Judicial District Indigent Defender Board	Criminal Court Costs/Fees 251,294	260,451
Fourth Judicial District Court	Criminal Court Costs/Fees 46,394	53,084
Keep Louisiana Beautiful	Criminal Court Costs/Fees -	25
Louisiana Commission on Law Enforcement	Criminal Court Costs/Fees 19,461	18,446
Louisiana State Police	Criminal Court Costs/Fees 10,582	9,186
City of Monroe Police Department	Criminal Court Costs/Fees 300	400
North Louisiana Criminalistics Lab	Criminal Court Costs/Fees 83,600	89,572
Ouachita Parish Clerk of Court	Criminal Court Costs/Fees 79,101	85,690
Ouachita Parish Police Jury	Criminal Court Costs/Fees 690,380	733,007
Louisiana Supreme Court	Criminal Court Costs/Fees 10,347	11,841
City of West Monroe Police Department	Criminal Court Costs/Fees 100	150
Fourth Judicial District Attorney	Criminal Court Costs/Fees 285,425	294,675
Louisiana Traumatic Head & Spinal Cord Fund	Criminal Court Costs/Fees 4,891	3,886
Less: Amounts Retained by Collecting Agency		
Civil Fees	353,169	387,444
Criminal Court Costs/Fees	316,629	324,593
Interest Earnings on Collected Balances	193	755

OUACHITA PARISH SHERIFF
Monroe, Louisiana
Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session (Continued)
For the Year Ended June 30, 2022

	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>
Cash Basis Presentation		
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	74,078	92,593
Bond Fee Refunds	360,600	89,450
Criminal Court Costs/Fees Refunds	3,706	3,860
Restitution Payments to Individuals	41,499	99,875
Other Disbursements to Individuals	289,499	239,517
Payments to 3rd Party Collection/Processing Agencies	<u>3,015,492</u>	<u>2,489,266</u>
Subtotal Disbursements/Retainage	<u>6,005,450</u>	<u>5,354,248</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	<u>\$ 982,661</u>	<u>\$ 1,167,400</u>

OUACHITA PARISH SHERIFF

Monroe, Louisiana

*Independent Accountants' Report on
Applying Agreed-Upon Procedures*

For the Year Ended June 30, 2022



CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Jay Russell, Ouachita Parish Sheriff, 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, 2021, through June 30, 2022. The Ouachita Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

The Ouachita Parish Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021, through June 30, 2022. 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:

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

¹ For governmental organizations, the practitioner may eliminate those categories and subcategories not applicable to the organization's operations. For quasi-public organizations, including nonprofits, the practitioner may eliminate those categories and subcategories not applicable to public funds administered by the quasi-public.

- 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(s) rate of pay or approval and maintenance of pay rate schedules.
- 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.
- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) *Travel and Expense Reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) *Ethics*², 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.
- j) *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- 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.
- l) *Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Findings: No exceptions noted.

*Board or Finance Committee*³

- 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.
 - 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 funds⁴, and semi-annual budget- to-actual, at a

² The Louisiana Code of Ethics is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If ethics is applicable to a nonprofit, the nonprofit should have written policies and procedures relating to ethics.

³ These procedures are not applicable to entities managed by a single elected official, such as a sheriff or assessor.

⁴ Proprietary and special revenue funds are defined under GASB standards. The related procedure addresses these funds as a way to verify that boards are provided with financial information necessary to make informed decisions about entity operations, including proprietary and special revenue operations that are not required to be budgeted under the Local Government Budget Act.

minimum, on all special revenue funds⁷. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds⁵ if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

- 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.

Findings: The Sheriff operates without a board or finance committee, so this procedure is not applicable.

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 accounts⁶ (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Findings: One exception noted where the research of items outstanding more than 12 months was not documented.

Collections (excluding electronic funds transfers)⁷

4. Obtain a listing of deposit sites⁸ 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).

⁵ R.S. 24:513 (A)(1)(b)(iv) defines public funds.

⁶ Accounts selected may exclude savings and investment accounts that are not part of the entity's daily business operations.

⁷ The Collections category is not required to be tested if the entity has a third party contractor performing all collection functions (i.e., receiving collections, preparing deposits, and making deposits).

⁸ A deposit site is a physical location where a deposit is prepared and reconciled.

5. For each deposit site selected, obtain a listing of collection locations⁹ and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe 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).
 - e) Trace the actual deposit per the bank statement to the general ledger.

Findings: Two exceptions noted where deposits were not made within one business day of receipt at the collection location.

⁹ A collection location is a physical location where cash is collected. An entity may have one or more collection locations whose collections are brought to a deposit site for deposit. For example, in a school district a collection location may be a classroom and a deposit site may be the school office.

Non-Payroll Disbursements (excluding card purchases/payments, 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).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - 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.

[Note: Exceptions 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 #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
 - a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Findings: No exceptions noted.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards¹⁰. Obtain management's representation that the listing is complete.
12. 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

¹⁰ Including cards used by school staff for either school operations or student activity fund operations.

for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

- b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing)¹¹. For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

Findings: No exceptions noted.

Travel and Travel-Related Expense Reimbursements¹² (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Findings: No exceptions noted.

¹¹ For example, if 3 of the 5 cards selected were fuel cards, only 10 transactions would be selected for each of the 2 credit cards. Conceivably, if all 5 cards randomly selected under procedure #12 were fuel cards, Procedure #13 would not be applicable.

¹² Non-travel reimbursements are not required to be tested under this category.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- Observe whether the contract was bid in accordance with the Louisiana Public Bid Law¹³ (e.g., solicited quotes or bids, advertised), if required by law.
 - Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
 - 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 the invoice and related payment agreed to the terms and conditions of the contract.

Findings: No exceptions noted.

Payroll and Personnel

16. Obtain a listing of employees and officials¹⁴ 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.
17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
- Observe all selected employees or officials¹⁵ documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination

¹³ If the entity has adopted the state Procurement Code, replace "Louisiana Public Bid Law" with "Louisiana Procurement Code."

¹⁴ "Officials" would include those elected, as well as board members who are appointed.

¹⁵ "Officials" would include those elected, as well as board members who are appointed.

payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

19. 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.

Findings: No exceptions noted.

Ethics¹⁶

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above: obtain ethics documentation from management, and:
 - a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Findings: No exceptions noted.

Debt Service¹⁷

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.
22. 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).

Findings: Procedure not applicable for this entity.

Fraud Notice

23. 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,

¹⁶ The Louisiana Code of Ethics is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If ethics is applicable to a nonprofit, the procedures should be performed.

¹⁷ This AUP category is generally not applicable to nonprofit entities; however, if applicable, the procedures should be performed.

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.

24. Observe the entity has posted on its premises¹⁸ and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.¹⁹

Findings: No exceptions noted.

Information Technology Disaster Recovery/Business Continuity

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

- a) Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
- b) Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- 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.

Findings: We performed the procedures and discussed the results with management.

*Sexual Harassment*²⁰

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

¹⁸ Observation may be limited to those premises that are visited during the performance of other procedures under the AUPs.

¹⁹ This notice is available for download or print at www.la.la.gov/hotline.

²⁰ A private non-profit that is subject to audit by virtue of the receipt of public funds does not appear to be subject to the sexual harassment law, R.S. 42:341, et seq. However, the non-profit could be subject to the law as part of its agreement to receive the public funds.

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 it includes the applicable requirements of R.S. 42:344:
- a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Findings: Sexual harassment policy not on website.

Management's Response

We concur with the results of the procedures and will address the identified exceptions.

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

We are required to be independent of the Ouachita Parish Sheriff 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.

Cameron, Nines & Company (APAC)

West Monroe, Louisiana
November 16, 2022