

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2022
With Supplemental Information Schedules

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Annual Financial Statements
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BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Auditor's Report

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Opinions

I have audited the accompanying financial statements of the governmental activities, the major fund, fiduciary funds and aggregate remaining fund information of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Bienville Parish Sheriff's basic financial statements as listed in the table of contents.

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Bienville Parish Sheriff's ability

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 2022

to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- 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 Bienville 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Bienville Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

I am 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 I 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, the Budgetary Comparison Schedules and notes to required supplementary information, the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedules of Employer's share of the Net Pension Liability, and the Schedules of Employer Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I 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 managements's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bienville Parish Sheriff's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, affidavit, Justice System Funding Schedules for Collecting/Disbursing, and Justice System Funding Schedules for Receiving Entities, as listed in the Table of Contents, is presented for purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financials statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion the schedule of compensation, benefits and other payments to agency head is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated December 21, 2022, on my consideration of the Bienville Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bienville Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing*

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 2022

Standards in considering the Bienville Parish Sheriff's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated December 21, 2022, on the results of my state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state side agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



West Monroe, Louisiana
December 21, 2022

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Management's Discussion and Analysis
June 30, 2022

As management of the Bienville Parish Sheriff, I offer readers of the Bienville Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Bienville Parish Sheriff for the fiscal year ended June 30, 2022. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

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

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

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

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Bienville Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-

related legal requirements. All of the funds of the Bienville Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Bienville Parish Sheriff adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Bienville Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Bienville Parish Sheriff's performance.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Bienville Parish Sheriff exceeded liabilities by \$8,312,548. Approximately 4% of the Bienville Parish Sheriff's net position reflects its investment in capital assets (equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

An additional portion of the Bienville Parish Sheriff's net position represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the Bienville Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET POSITION

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and cash equivalents	\$14,830,970	\$15,578,794
Receivables	273,580	198,625
Prepaid assets	124,674	126,248
Net pension asset	326,202	
Capital assets (net of accumulated depreciation)	<u>410,132</u>	<u>390,418</u>
TOTAL ASSETS	<u>15,965,558</u>	<u>16,294,085</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	<u>2,765,142</u>	<u>3,345,045</u>
TOTAL ASSETS	<u>18,730,700</u>	<u>19,639,130</u>
LIABILITIES		
Accounts payable	63,405	52,616
Salaries payable	121,930	116,215
Withholdings payable	12,939	155,210
Net pension liability		4,525,680
Net OPEB obligation	<u>6,299,128</u>	<u>5,617,001</u>
TOTAL LIABILITIES	<u>6,497,402</u>	<u>10,466,722</u>
DEFERRED INFLOWS OF RESOURCES		
Pension and OPEB related	3,920,750	883,844
NET POSITION		
Invested in capital assets, net of related debt	410,132	390,418
Unrestricted	<u>7,902,416</u>	<u>7,898,146</u>
TOTAL NET POSITION	<u>\$8,312,548</u>	<u>\$8,288,564</u>

STATEMENT OF ACTIVITIES

	<u>2022</u>	<u>2021</u>
Public Safety:		
Personal services	\$6,118,553	\$7,198,947
Operating services	1,038,891	879,997
Materials and supplies	406,550	306,354
Travel	94,555	74,112
Depreciation expense	<u>66,208</u>	<u>49,033</u>
Total Program Expenses	<u>7,724,757</u>	<u>8,508,443</u>
Program revenues:		
Charges for services:		
License and permits	10	20
Commissions on fines and bonds	53,671	72,473
Commissions on judicial sales and seizures	28,195	38,589
Civil and criminal fees	136,576	156,474
Commissions on licenses and taxes	43,670	28,286
Transportation of prisoners	47,677	38,545
Feeding and keeping prisoners	102,966	127,127
Operating grant	209,540	222,472
Tax notices, etc.	<u>17,807</u>	<u>122,159</u>
Total program revenues	<u>640,112</u>	<u>806,145</u>
Net Program Expenses	<u>(7,084,645)</u>	<u>(7,702,298)</u>
General revenues:		
Taxes:		
Ad valorem	6,282,214	6,636,183
State revenue sharing	57,954	57,949

Grants and contributions not restricted to specific programs:		
Federal sources	\$10,046	\$27,678
State sources	98,936	86,200
Local sources	285,701	190,616
Interest earned	13,235	27,837
Miscellaneous	361,162	324,642
Special item - gain (loss) on disposal of assets		28,688
Change in Net Position	24,603	(322,505)
NET POSITION		
Beginning of year	<u>8,287,945</u>	<u>8,611,069</u>
End of year	<u>\$8,312,548</u>	<u>\$8,288,564</u>

Financial Analysis of the Government's Funds

As noted earlier, the Bienville Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2022, combined governmental fund balances of \$15,030,950, showed a decrease of \$548,676 over June 30, 2021. \$14,904,007 of this fund balance is unassigned while the remaining \$126,943 is restricted for inmates.

General Fund Budgetary Highlights

Differences between revenues of the original budget and the final budget amounts were due primarily to a decrease in ad valorem taxes, state supplemental pay, other state grants, commissions on state revenue sharing, commissions on fines and bonds, commissions on judicial sales and seizures, civil and criminal fees, commissions on licenses and taxes, feeding and keeping prisoners, tax notices, use of money and property, other revenue, and other financing sources and increases in local grants and transportation of prisoners. Differences between expenditures of the original budget and the final budget amounts were due to increases in operating services, materials and supplies, travel and other charges and capital outlay and a decrease in personal services and benefits.

Capital Asset and Debt Administration

Capital assets. The Bienville Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2022, amounts to \$410,132 (net of accumulated depreciation). This investment includes furniture, vehicles, and equipment. The increase in capital assets for the year was \$85,922 and no deletions in capital assets for the year. Net Pension assets associated with the Pension Plan at June 30, 2022 is \$326,202.

Long-term debt. The Bienville Parish Sheriff contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2022 is \$6,299,128.

Requests for Information

This financial report is designed to provide a general overview of the Bienville Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Bienville Parish Sheriff, P.O. Box 328, Arcadia, LA 71001.

December 21, 2022

BASIC FINANCIAL STATEMENTS

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

STATEMENT OF NET POSITION
June 30, 2022

ASSETS	
Cash and cash equivalents	\$14,830,970
Receivables	273,580
Prepaid assets	124,674
Net pension asset	326,202
Capital assets (net of accumulated depreciation)	410,132
TOTAL ASSETS	<u>15,965,558</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension and OPEB Related	<u>2,765,142</u>
LIABILITIES	
Accounts payable	63,405
Salaries payable	121,930
Withholdings payable	12,939
Long term liabilities-	
Net OPEB obligation	<u>6,299,128</u>
TOTAL LIABILITIES	<u>6,497,402</u>
DEFERRED INFLOWS OF RESOURCES	
Pension and OPEB related	<u>3,920,750</u>
NET POSITION	
Invested in capital assets, net of related debt	410,132
Unrestricted	<u>7,902,416</u>
TOTAL NET POSITION	<u>\$8,312,548</u>

See independent auditor's report and the related notes to the financial statements.

Statement B

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2022

Public Safety:	
Personal services	\$6,118,553
Operating services	1,038,891
Materials and supplies	406,550
Travel	94,555
Depreciation expense	66,208
Total Program Expenses	<u>7,724,757</u>
Program revenues:	
Charges for services:	
License and permits	10
Commissions on fines and bonds	53,671
Commissions on judicial sales and seizures	28,195
Civil and criminal fees	136,576
Commissions on licenses and taxes	43,670
Transportation of prisoners	47,677
Feeding and keeping prisoners	102,966
Operating grant	209,540
Tax notices, etc.	17,807
Total program revenues	<u>640,112</u>
Net Program Expenses	<u>(7,084,645)</u>
General revenues:	
Taxes:	
Ad valorem	6,282,214
State revenue sharing	57,954
Grants and contributions not restricted to specific programs:	
Federal sources	10,046
State sources	98,936
Local sources	285,701
Interest earned	13,235
Miscellaneous	361,162
Total general revenues	<u>7,109,248</u>
Change in Net Position	24,603
NET POSITION	
Beginning of year	<u>8,287,945</u>
End of year	<u><u>\$8,312,548</u></u>

See independent auditor's report and the related notes to the financial statements.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND

Balance Sheet, June 30, 2022

ASSETS

Cash and cash equivalents	\$14,830,970
Receivables	273,580
Prepaid expenditures	<u>124,674</u>
TOTAL ASSETS	<u>\$15,229,224</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$63,405
Salaries payable	121,930
Withholdings payable	<u>12,939</u>
Total Liabilities	<u>198,274</u>

Fund Balance:

Restricted - public safety	126,943
Unassigned	<u>14,904,007</u>
Total Fund Balance	<u>15,030,950</u>

TOTAL LIABILITIES AND FUND BALANCE	<u>\$15,229,224</u>
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See independent auditor's report and the related notes to the financial statements.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Reconciliation of Governmental Fund
Balance Sheet to the Statement of Net Position

For the Year Ended June 30, 2022

Total Fund Balance at June 30, 2022 - Governmental Fund - (Statement C)		\$15,030,950
Net pension asset		326,202
Deferred outflows - pension and OPEB related		2,765,142
Cost of capital assets at June 30, 2022	\$3,505,209	
Less: Accumulated depreciation	<u>(3,095,077)</u>	410,132
Long term liabilities at June 30, 2022:		
Net OPEB obligation	<u>6,299,128</u>	(6,299,128)
Deferred inflows of resources		<u>(3,920,750)</u>
Net Position at June 30, 2022 (Statement A)		<u>\$8,312,548</u>

See independent auditor's report and the related notes to the financial statements.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended June 30, 2022

REVENUES

Taxes - ad valorem	\$6,282,214
Licenses and permits	10
Intergovernmental revenues:	
Federal grants	10,046
State grants:	
State supplemental pay	209,540
Other	98,936
Local grants	285,701
Fees, charges, and commissions for services:	
Commissions on state revenue sharing	57,954
Commissions on fines and bonds	53,671
Commissions on judicial sales and seizures	28,195
Civil and criminal fees	136,576
Commissions on licenses and taxes	43,670
Transportation of prisoners	47,677
Feeding and keeping of prisoners	102,966
Tax notices, etc.	17,807
Use of money and property	13,235
Other	57,100
Total revenues	<u>7,445,298</u>

EXPENDITURES

Public safety:	
Current:	
Personal services and related benefits	6,368,056
Operating services	1,038,891
Materials and supplies	406,550
Travel and other charges	94,555
Capital outlay	85,922
Total expenditures	<u>7,993,974</u>

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES (548,676)

FUND BALANCE AT BEGINNING OF YEAR 15,579,626

FUND BALANCE AT END OF YEAR \$15,030,950

See independent auditor's report and the related notes to the financial statements.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Reconciliation of Governmental Fund
Statement of Revenue, Expenditures, and Changes
in Fund Balance to the Statement of Activities

For the Year Ended June 30, 2022

Total net change in fund balance - governmental fund (Statement D)	(\$548,676)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period.	19,714
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	(190,772)
Non-employer contributions to cost-sharing pension plan.	304,062
Pension expense	<u>440,275</u>
Change in net position of governmental activities (Statement B)	<u><u>\$24,603</u></u>

See independent auditor's report and the related notes to the financial statements.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Statement of Fiduciary Net Position - Fiduciary Funds

June 30, 2022

	<u>TAX COLLECTOR</u>	<u>CIVIL</u>	<u>CRIMINAL</u>	<u>INMATE</u>	<u>FLOWER</u>	<u>SCHOLAR- SHIP</u>	<u>TOTAL</u>
ASSETS							
Cash and cash equivalents	<u>\$2,972,609</u>	<u>\$2,050</u>	<u>\$111,897</u>	<u>\$148,814</u>	<u>\$1,967</u>	<u>\$1</u>	<u>\$3,237,338</u>
LIABILITIES							
Due to taxing bodies and others	<u>\$2,972,609</u>	<u>\$2,050</u>	<u>\$111,897</u>	<u>\$148,814</u>	<u>\$1,967</u>	<u>\$1</u>	<u>\$3,237,338</u>

See independent auditor's report and the related notes to the financial statements.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2022

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOL ARSHIP FUND	TOTAL
UNSETTLED BALANCES AT BEGINNING OF THE YEAR	\$2,097,146	\$800	\$151,877	\$128,640	\$2,247	\$1	\$2,380,711
ADDITIONS							
Deposits:							
Sheriff's sales		105,458					105,458
Fines and costs			964,350				964,350
Garnishments		106,422	125,650				232,072
Other deposits		31,743		35,768	1,563		69,074
Taxes, fees, etc.,	40,710,495						40,710,495
Total additions	40,710,495	243,623	1,090,000	35,768	1,563	NONE	42,081,449
Total	42,807,641	244,423	1,241,877	164,408	3,810	1	44,462,160
REDUCTIONS							
Deposits settled to:							
Louisiana Forestry Commission	30,603						30,603
Louisiana Tax Commission	50,097						50,097
Bienville Parish:							
Sheriff's General Fund	6,399,763	60,764	149,486				6,610,013
Police Jury	4,253,466						4,253,466
School Board	21,667,782						21,667,782
Assessor	705,461						705,461
Clerk of Court	2,625	15,407	73,721				91,753
Library	1,311,825						1,311,825
Recreation District No. 1	290,834						290,834
Hospital Service District #2	985,059						985,059
Shady Grove Recreation Dist.	108,149						108,149
Shiloh Water District	4,405						4,405
North Bienville Fire District	528,999						528,999
Fire Protection District No.4-5	1,100,311						1,100,311
Fire Protection District No. 6	419,815						419,815
Fire Protection District No. 7	502,977						502,977
Pension funds	1,123,108						1,123,108
District attorney			143,891				143,891
Indigent defender board			154,239				154,239

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Statement of Changes in Fiduciary Net Position
 For the Year Ended June 30, 2022

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOL- ARSHIP FUND	TOTAL
REDUCTIONS: (CONTD.)							
Deposits settled to: (Contd.)							
Judge's expense account			\$28,320				\$28,320
Criminal court fund			296,154				296,154
Witness fees			28,814				28,814
Second judicial district court			100,660				100,660
Litigants		\$4,205					4,205
Attorneys, appraisers, etc.		146,051					146,051
Refunds and redemptions	\$22,864						22,864
Traumatic Injury Trust			12,150				12,150
Case management information sys			8,441				8,441
Jury service compensation			28,130				28,130
Council on Aging	326,770						326,770
Other reductions	119	15,946	105,974	\$15,594	\$1,843		139,476
Total reductions	<u>39,835,032</u>	<u>242,373</u>	<u>1,129,980</u>	<u>15,594</u>	<u>1,843</u>	<u>NONE</u>	<u>41,224,822</u>
UNSETTLED BALANCES							
AT THE END OF THE YEAR	<u>\$2,972,609</u>	<u>\$2,050</u>	<u>\$111,897</u>	<u>\$148,814</u>	<u>\$1,967</u>	<u>\$1</u>	<u>\$3,237,338</u>

(Concluded)

See independent auditor's report and the related notes to the financial statements.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

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

The accompanying financial statements of the Bienville Parish Sheriff have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. 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*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Bienville Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported in the Statement of Fiduciary Net Position and in the Statement of Changes in Fiduciary Net Position at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.

The government-wide financial statements are prepared using 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*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

Allocation of Indirect Expenses - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Type

Major Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Fund Type - Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

Both governmental and fiduciary type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2022, the sheriff has cash and equivalents (book balances) totaling \$18,068,308 as follows:

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

Demand deposits	\$2,470,730
Time deposits	15,595,078
Petty cash	<u>2,500</u>
Total	<u>\$18,068,308</u>

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed 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. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Sheriff's name. The Sheriff does not have a policy concerning custodial risk.

Cash and cash equivalents (bank balances) at June 30, 2022, are secured as follows:

Bank balances	<u>\$19,294,283</u>
Federal deposit insurance	\$1,107,781
Pledged securities (uncollateralized)	<u>20,104,469</u>
Total	<u>\$21,212,250</u>

F. 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 \$500 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

G. VACATION AND SICK LEAVE

After one year of service, all employees are granted 14 days of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. The sheriff has not adopted a formal policy regarding sick leave. Sick leave is given at the discretion of the sheriff. At June 30, 2022, there is no liability for accumulated vacation or sick leave.

H. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2022.

I. PENSION PLANS

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

J. 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.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

- 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."

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.

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.

The General Fund has an unassigned fund balance of \$15,030,950 and restricted fund balance of \$126,943 for public safety. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

resources first and to defer the use of these other classified funds. The Sheriff considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisitions of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

L. ESTIMATES

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

2. LEVIED TAXES

The Sheriff levied the following millages for ad valorem taxes for 2021:

Constitutional	8.44	indefinite
Law Enforcement Sheriff Maintenance	<u>10.91</u>	expires 2023
Total	<u><u>19.35</u></u>	

The taxes are normally collected in December of the current year and January and February of the ensuing year. Property taxes are recorded as receivables and revenues in the year assessed. The property tax calendar is as follows:

Assessment date	January 1
Levy date	June 30
Tax bills mailed	October 25
Total taxes due	December 31
Penalties & interest added	January 2 of ensuing year
Tax Sale	May 11 of ensuing year

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

The assessed value was \$355,272,744 in 2021. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property tax. In 2021, this homestead exemption was \$18,024,812 of the total assessed value. The following are the principal taxpayers for the parish:

	2021 Assessed Valuation	% of Total Assessed Valuation
Gulf South Pipeline Company, LLC	\$51,271,070	14.43%
ETC Tiger Pipeline Company LP	40,129,240	11.30%
Aethon IIIBR, LLC	31,153,033	8.77%
Regency Intrastate	25,516,144	7.18%
Bear Creek Storage Company	17,986,440	5.06%
Total	<u>\$166,057,948</u>	<u>46.74%</u>

3. RECEIVABLES

The General Fund receivables of \$273,580, at June 30, 2022, are as follows:

<u>Class of receivables</u>	
Federal grants	\$4,093
State grants	31,051
Local grants	218,000
Fees, charges, and commissions for services	3,573
Feeding and transporting prisoners	13,128
Due from employees for weapons	3,735
Total	<u>\$273,580</u>

4. ON-BEHALF PAYMENTS

Certain employees of the Bienville Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$209,940.

5. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment follows:

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

Adjusted balance at June 30, 2021	\$3,419,287
Additions	85,922
Deletions	NONE
Balance at June 30, 2022	<u>3,505,209</u>
Less accumulated depreciation	<u>(3,095,077)</u>
Net Capital Assets	<u>\$410,132</u>

Depreciation expense of \$66,208 was charged to the public safety function.

6. PENSION INFORMATION

The Sheriff contributes to the Sheriffs' Pension and Relief Fund (Fund) which is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of the sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. Membership in the Fund is required for all eligible sheriffs and deputies. The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the Fund, which can be obtained at www.la.state.la.gov.

Summary of Significant Accounting Policies.

The Sheriffs' Pension and Relief Fund prepares its employer schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employer's proportionate share of net pension liability (asset), deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

The Sheriffs' Pension and Relief Fund's employer schedules were prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, are recognized in the period in which the employee is compensated for services performed.

Plan Fiduciary Net Position.

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

Pension Amount Netting.

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

Plan Description.

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

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

Plan Benefits

Retirement Benefits

For members who become eligible for membership on or before December 31, 2011: Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to 3.33 percent of their final-average compensation multiplied by his years of creditable service, not to exceed 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

For a member whose first employment making him eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual rate times the member's average final

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

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

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

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

Disability Benefits

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

Survivor Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the members' final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children 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

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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

Deferred Benefits:

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

Back Deferred Retirement Option Plan (Back-DROP)

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

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2022, the actual employer contribution rate was 12.25%.

In accordance with state statute, the Fund also 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 contribution revenue for the year ended June 30, 2021 was \$108,378.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2021 was 12.25% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. The Bienville Parish Sheriff's

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

contributions to the Fund for the years ended June 30, 2022 and 2021 were \$560,718 and \$587,480, respectively, equal to the required contributions for each year.

The Sheriff has elected under state statute to pay both the employer and the employee contributions to the retirement system. Due to this election, the Sheriff contributed an additional \$469,172 on behalf of the employees for the year.

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

For the years ending June 30, 2022 and 2021, the Sheriff reported an (asset) liability of (\$326,202) and \$4,525,680, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and 2020, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriffs' proportion of the net pension liability was based on a projection of the Sheriffs' long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs', actuarially determined. At June 30, 2021, the Sheriffs' proportion was .6583 percent, which was an increase of .0044 from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Sheriff recognized pension expense of \$90,205. 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
Difference between expected and actual experience		\$454,208
Changes in assumptions	\$1,003,807	
Net difference between projected and actual earnings on pension plan		2,945,740
Changes in employer's proportion of beginning NPL	165,785	158,523
Differences between employer and proportionate share of contributions	13,556	2,792
Sheriff contributions subsequent to the measurement date	560,718	
Total	\$1,743,866	\$3,561,263

\$560,718 reported as deferred outflows of resources related to pensions resulting from the Bienville Parish Sheriffs' contributions subsequent to the measurement date will be recognized as a reduction of the 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 in pension expense as follows:

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

Year ended June 30:	
2022	(\$455,053)
2023	(400,562)
2024	(595,639)
2025	(926,861)
Total	(2,378,115)

Actuarial assumptions. The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2021
Actuarial cost Method	Entry Age Normal Method
Actuarial Assumptions:	
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 rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p>
Expected remaining service lives	2021 - 5 years, 2020 - 6 years, 2019 - 6 years, 2018 - 6 years, 2017 - 7 years, 2016 - 7 years, 2015 - 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted

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

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

The discounted 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 and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund’s actuary. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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.

Expected Rate of Return			
Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62%	7.08%	4.39%
Fixed Income	25	1.44	0.36
Alternative Investments	13	4.38	05.7
Totals	100%		5.32
Inflation			2.55
Expected Arithmetic Nominal Return			7.87%

Sensitivity of the Sheriffs’ proportionate share of the net pension liability to changes in the discount rate. The following presents the net pension liability of the participating employers calculated using the discount rate of 7.10%, as well as what the employers’ net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

	1% Decrease (6.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Sheriffs’ proportionate share of the net pension liability	\$3,581,662	(\$326,202)	\$1,444,625

7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

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

Life insurance coverage is continued to retirees by election. The employer pays 100% of the cost of retiree life insurance. However, the rates on which the retiree “cost” is based are blended active/retired rates and there is thus an 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.

Employees covered by benefit terms - At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	24
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>65</u>
Total employees	<u><u>89</u></u>

Total OPEB Liability

The Sheriff’s total OPEB liability of \$6,29,128 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 June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, 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	5.5% annually for ten years, 4.5% thereafter

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

Mortality SOA RP-2014 Table

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

Changes in the Total OPEB Liability

Balance at June 30, 2021	\$5,617,001
Changes for the year:	
Service cost	58,428
Interest	121,958
Differences between expected and actual	983,640
Changes of assumptions	(300,955)
Benefit payments and net transfers	(180,944)
Net Changes	<u>682,127</u>
Balance at June 30, 2022	<u><u>\$6,299,128</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) 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 (5.54%)
<u>Total OPEB liability</u>	<u>\$7,306,336</u>	<u>\$6,299,128</u>	<u>\$5,495,080</u>

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 a discount rate that is 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current discount rate:

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
<u>Total OPEB liability</u>	<u>\$5,772,865</u>	<u>\$6,299,128</u>	<u>\$6,954,844</u>

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 \$371,714. At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual expenditures	\$786,912	(\$118,724)
Changes in assumptions	234,366	(240,764)
Total	<u>\$1,021,278</u>	<u>(\$359,488)</u>

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

Year ended June 30:	
2023	\$191,328
2024	191,328
2025	191,328
2026	127,562
2027	(8,975)
Thereafter	(\$30,781)

8. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2022, the tax collector has cash and equivalents (book balances) totaling \$2,972,609 as follows:

Protested taxes	\$2,924,052
Interest on protested taxes	15,838
Parish licenses	23,720
Interest	<u>8,999</u>
Total	<u>\$2,972,609</u>

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

9. AD VALOREM TAXES COLLECTED

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2022, by taxing body as follows:

Louisiana Forestry Service	\$30,581
Louisiana Tax Commission	50,038
Bienville Parish Assessor	391,087
Bienville Parish Police Jury	4,087,262
Bienville Parish School Board	21,433,496
Bienville Parish Sheriff	6,261,200
Bienville Parish Library	1,284,834
No. 4-5 Fire Protection District	1,098,189
Fire Protection District #6	417,794
Fire Protection District #7	500,932
NBP Fire Protection District	528,212
Recreation District #1	284,223
Shiloh Water District	4,228
Shady Grove Recreation District	107,536
Bienville Council on Aging	325,194
Pension Funds	<u>1,115,033</u>
Total	<u><u>\$37,919,839</u></u>

10. TAX UNCOLLECTED AND UNSETTLED

At June 30, 2022, the tax collector has uncollected assessed taxes for the year ended June 30, 2022, by the taxing body as follows:.

Bienville Parish Assessor	\$637
Bienville Parish Police Jury	3,891
Bienville Parish School Board	20,440
Bienville Parish Sheriff	5,874
Bienville Parish Library	1,223
Fire Protection District 4-5	9
NBP Fire Protection District	2,046
Hospital Service District #2	1,810
Recreation District #1	5
Bienville Council on Aging	<u>310</u>
Total	<u><u>\$36,245</u></u>

11. OCCUPATIONAL LICENSES COLLECTED

At June 30, 2022, the tax collector has collected and disbursed the following:

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

	<u>Total Collection</u>	<u>Collection Cost</u>	<u>Final Distribution</u>
Bienville Parish Police Jury	<u>\$109,091</u>	<u>\$16,364</u>	<u>\$92,727</u>

12. LITIGATION AND CLAIMS

At June 30, 2022, the Bienville Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

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

14. DESIGNATED FUND BALANCE

As shown on Statement C, \$126,943, is designated for jail inmates. Revenues are derived from commissions on telephone usage, which is paid by the telephone company. The commissions are designated for inmate benefit and are used for providing those items for inmates which could not otherwise be provided by the sheriff.

The following schedule provides changes in the designated fund balance amounts for the year ended June 30, 2022:

Balance at July 1, 2021	\$135,068
Additions	11,642
Reductions	<u>(19,767)</u>
Balance at June 30, 2022	<u>\$126,943</u>

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

For the Year Ended June 30, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes - ad valorem	\$6,512,000	\$6,283,000	\$6,282,214	(\$786)
Licenses and permits	50	10	10	
Intergovernmental revenues:				
Federal grants - federal revenue			10,046	10,046
State grants:				
State supplemental pay	240,000	209,540	209,540	
Other state grants	168,400	111,455	98,936	(12,519)
Local grant	190,500	201,569	285,701	84,132
Fees, charges, and commissions for services:				
Commissions on state revenue sharing	60,000	57,954	57,954	
Commissions on fines and bonds	80,000	59,930	53,671	(6,259)
Commissions on judicial sales and seizures	45,000	28,200	28,195	(5)
Civil and criminal fees	179,100	148,805	136,576	(12,229)
Commissions on licenses and taxes	55,000	22,750	43,670	20,920
Transportation of prisoners	40,000	46,850	47,677	827
Feeding and keeping of prisoners	190,000	97,850	102,966	5,116
Tax notices, etc	150,000	44,360	17,807	(26,553)
Use of money and property	30,000	13,250	13,235	(15)
Other revenue	45,000	14,825	57,100	42,275
Total revenues	<u>7,985,050</u>	<u>7,340,348</u>	<u>7,445,298</u>	<u>104,950</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	6,515,231	6,364,132	6,368,056	(3,924)
Operating services	882,090	1,045,409	1,038,891	6,518
Materials and supplies	318,900	396,280	406,550	(10,270)
Travel and other charges	51,800	87,855	94,555	(6,700)
Capital outlay	6,000	44,725	85,922	(41,197)
Total expenditures	<u>7,774,021</u>	<u>7,938,401</u>	<u>7,993,974</u>	<u>(55,573)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	211,029	(598,053)	(548,676)	49,377
OTHER FINANCING SOURCE-				
Proceeds from disposal of assets	<u>20,000</u>			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	<u>231,029</u>	<u>(598,053)</u>	<u>(548,676)</u>	<u>49,377</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>5,197,516</u>	<u>5,197,516</u>	<u>15,579,626</u>	<u>10,382,110</u>
FUND BALANCES AT END OF YEAR	<u>\$5,428,545</u>	<u>\$4,599,463</u>	<u>\$15,030,950</u>	<u>\$10,431,487</u>

See independent auditor's report and the related notes to the financial statements.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

NOTES TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2022

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Bienville Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

Bienville Parish Sheriff
 Schedule of Changes in Net OPEB Liability and Related Ratios
 FYE June 30, 2022

Total OPEB Liability	2018	2019	2020	2021	2022
Service cost	\$91,453	\$94,411	\$90,362	\$91,588	\$58,428
Interest	174,579	176,039	176,978	120,829	121,958
Changes of benefits terms	NONE	NONE	NONE	NONE	NONE
Differences between expected and actual experience	(54,011)	(61,399)	(15,767)	(58,644)	983,640
Changes of assumptions	NONE	NONE	354,127	95,504	(300,955)
Benefit payments	(166,651)	(174,002)	(190,437)	(199,261)	(180,944)
Net change in total OPEB liability	45,370	35,049	415,263	50,016	682,127
Total OPEB liability - beginning	5,071,303	5,116,673	5,151,722	5,566,985	5,617,001
Total OPEB liability - ending	<u>\$5,116,673</u>	<u>\$5,151,72</u>	<u>\$5,566,98</u>	<u>\$5,617,00</u>	<u>\$6,299,128</u>
Covered employee payroll	\$4,030,420	\$4,191,63	\$4,011,10	\$4,171,54	\$3,771,655
Net OPEB liability as a percentage of covered-employee payroll	126.95%	122.90%	138.79%	134.65%	167.01%
<i>Benefit Changes</i>	None	None	None	None	None
<i>Changes in Assumptions:</i>					
<i>Discount Rate</i>	3.62%	3.50%	2.21%	2.16%	3.54%
<i>Mortality</i>	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014
<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.

See independent auditor's report and the related notes to the financial statements.

Bienville Parish Sheriff
Schedule of Employer's Share of Net Pension Liability
June 30, 2022

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.591735%	\$2,343,274	\$3,726,439	62.88%	87.34%
2015	0.623259%	\$2,778,188	\$4,134,721	67.19%	86.61%
2016	0.605800%	\$3,844,949	\$4,137,323	92.93%	82.09%
2017	0.691429%	\$2,994,077	\$4,787,645	62.54%	88.49%
2018	0.712321%	\$2,731,501	\$4,873,525	56.05%	90.41%
2019	0.695765%	\$3,291,128	\$4,884,832	67.37%	88.91%
2020	0.653891%	\$4,525,680	\$4,828,641	93.73%	84.73%
2021	0.658262%	(\$326,202)	\$4,795,754	(6.80)%	101.04%

* Amounts presented were determined as of the measurement date (previous fiscal year end).

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

See independent auditor's report and the related notes to the financial statements.

Bienville Parish Sheriff
Schedule of Employer Contributions
June 30, 2022

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$517,602	\$517,602	\$0	\$3,726,439	13.89%
2015	\$589,198	\$589,198	\$0	\$4,134,721	14.25%
2016	\$568,882	\$568,882	\$0	\$4,137,323	13.75%
2017	\$634,363	\$634,363	\$0	\$4,787,645	13.25%
2018	\$621,374	\$621,374	\$0	\$4,873,525	12.75%
2019	\$625,249	\$625,249	\$0	\$4,884,832	12.25%
2020	\$591,508	\$591,508	\$0	\$4,828,641	12.25%
2021	\$587,480	\$587,480	\$0	\$4,795,754	12.25%

* Amounts presented were determined as of the end of the fiscal year.

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

See independent auditor's report and the related notes to the financial statements.

OTHER SUPPLEMENTARY INFORMATION

PART III

STATE OF LOUISIANA

PARISH OF BIENVILLE

**AFFIDAVIT
JOHN E. BALLANCE, SHERIFF OF BIENVILLE PARISH**

BEFORE ME, the undersigned authority, personally came and appeared, JOHN E. BALLANCE, SHERIFF OF BIENVILLE PARISH, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$2,972,609 is the amount of cash on hand in the tax collector account on June, 30, 2022.

He further deposed and said:


All itemized statements of the amount of taxes collected for the 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.



JOHN E. BALLANCE, SHERIFF
SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 21st day of December, 2022, in my office in Arcadia, Louisiana.



CHERYL P. CULPEPPER, NOTARY PUBLIC #56115
BIENVILLE PARISH, LOUISIANA

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2022

JOHN BALLANCE, SHERIFF

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$161,356
Expense allowance	16,136
Benefits-insurance	12,135
Benefits-retirement	43,031
Benefits-medicare	3,341
Housing and lodging	460
Cellphone	537
Registration fees	100
Membership dues-Sheriffs Association	14,830

See independent auditor's report.

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
 GENERAL FUND
 For the Year Ended June 30, 2022

CASH BASIS PRESENTATION	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>
Receipts From:		
Bienville Parish Police Jury - Court Costs/Fees	\$2,584	\$3,944
Subtotal Receipts	\$2,584	\$3,944
Total: Ending Balance of Amounts collected but not Received	NONE	NONE

See independent auditor's report.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
FIDUCIARY FUNDS
For the Year Ended June 30, 2022

CASH BASIS PRESENTATION	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
Beginning Balance of Amounts Collected	\$152,677	\$163,900
Add: Collections		
Civil Fees	49,313	57,109
Bond Fees	57,540	68,110
Asset Forfeiture/Sale	85,668	19,790
Criminal Court Costs/Fees	257,825	244,937
Criminal Fines Other	224,154	237,435
Service/Collection Fees	16,236	15,507
Subtotal Collections	690,736	642,888
Less: Disbursements To Governments & Nonprofits		
Second Judicial District Expense Fund, Criminal Court Costs/Fees	14,240	14,080
Second Judicial District Expense Fund, Bond Fees	5,965	20,723
Second Judicial District Criminal Court, Criminal Court Costs/Fees	14,287	14,033
Second Judicial District Criminal Court, Criminal Fines - Other	178,642	191,295
Louisiana Traumatic Head & Spinal Cord, Criminal Court Costs/Fees	6,180	5,970
Second Judicial District Indigent Defender Board, Bond Fees	6,199	21,131
Second Judicial District Indigent Defender Board, Criminal Court Costs/Fees	63,798	63,112
North Louisiana Crime Lab, Criminal Court Costs/Fees	43,488	43,287
North Louisiana Crime Lab, Bond Fees	234	408
Louisiana Department of Justice, Criminal Court Costs/Fees	3,319	NONE
US Department of Veteran Affairs, Criminal Court Costs/Fees	NONE	264
Bienville Parish Clerk of Court, Criminal Court Costs/Fees	36,520	36,559
Bienville Parish Clerk of Court, Bond Fees	234	408
Bienville Parish Clerk of Court, Civil Fees	6,780	8,627
Louisiana Department of Wildlife and Fisheries, Criminal Court Costs/Fees	20	15
Second Judicial District Attorney's Office, Criminal Court Costs/Fees	28,532	28,070
Second Judicial District Attorney's Office, Criminal Fines - Other	28,207	30,148
Second Judicial District Attorney's Office, Bond Fees	6,784	22,151
Bienville Parish Police Jury, Criminal Fines - Other	14,422	14,393
Louisiana Department of Public Safety, Criminal Court Costs/Fees	3,942	4,213
Treasurer-State of Louisiana, CMIS, Criminal Court Costs/Fees	4,240	4,201
Louisiana Supreme Court, Criminal Court Costs/Fees	637	634
East Baton Rouge Sheriff, Service/Collection Fees	117	106
Lincoln Parish Sheriff, Service/Collection Fees	31	31
Natchitoches Parish Sheriff, Service/Collection Fees	115	NONE
Rapides Parish Sheriff, Service/Collection Fees	71	102
Red River Parish Sheriff, Service/Collection Fees	NONE	32
Caddo Parish Sheriff, Service/Collection Fees	223	NONE

Bienville Parish Sheriff
Justice System Funding Schedule -
Collecting/Disbursing
FYE June 30, 2022

Schedule 8

CASH BASIS PRESENTATION	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
Webster Parish Sheriff, Service/Collection Fees	50	NONE
Less: Amounts Retained by Collecting Agency		
Bienville Parish Sheriff, Criminal Court Costs/Fees	\$46,131	\$44,269
Bienville Parish Sheriff, Criminal Fines Other	27,864	29,586
Bienville Parish Sheriff, Bond Fees	7,954	24,128
Bienville Parish Sheriff, Civil Fees	2,983	3,402
Bienville Parish Sheriff, Asset Forfeiture/Sale (percentage)	9,572	8,279
Bienville Parish Sheriff, Asset Forfeiture/Sale (fixed)	2,388	3,694
Bienville Parish Sheriff, Other	231	453
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Bond Fee Refunds	6,000	2,363
Other Disbursements to Individuals	109,113	52,628
Payments to 3 rd Party Collection/Processing Agencies	NONE	50
Subtotal Disbursements/Retainage	679,513	692,845
Total: Ending Balance of Amounts collected but not Disbursed/Retained	<u>\$163,900</u>	<u>\$113,943</u>

See independent auditor's report.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Expenditures, By Department
For the Year Ended June 30, 2022

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL GOVERNMENT			
Taxation - collector - operating services	\$34,450	\$34,469	(19)
PUBLIC SAFETY			
Administration:			
Personal services and related benefits	935,817	938,108	(\$2,291)
Operating services	119,044	113,931	5,113
Materials and supplies	22,900	22,692	208
Travel and other charges	4,940	5,088	(148)
Capital outlay	1,000		1,000
Sub-total administration	<u>1,083,701</u>	<u>1,079,819</u>	<u>3,882</u>
Civil services:			
Personal services and related benefits	226,730	227,014	(284)
Operating services	9,600	9,310	290
Materials and supplies	2,350	2,461	(111)
Sub-total civil services	<u>238,680</u>	<u>238,785</u>	<u>(105)</u>
Criminal investigation:			
Personal services and related benefits	796,465	793,604	2,861
Operating services	146,435	147,906	(1,471)
Materials and supplies	43,905	41,747	2,158
Travel and other charges	50,705	51,239	(534)
Capital outlay	10,725	10,723	2
Sub-total criminal investigation	<u>1,048,235</u>	<u>1,045,219</u>	<u>3,016</u>
Patrol:			
Personal services and related benefits	1,923,360	1,921,998	1,362
Operating services	462,920	464,437	(1,517)
Materials and supplies	201,250	208,080	(6,830)
Travel and other charges	8,735	8,720	15
Capital outlay	33,000	75,199	(42,199)
Sub-total patrol	<u>2,629,265</u>	<u>2,678,434</u>	<u>(49,169)</u>

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Schedule of Expenditures, By Department, etc.

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
PUBLIC SAFETY: (CONTD.)			
Records and identification:			
Personal services and related benefits	\$66,610	\$66,724	(\$114)
Operating services	11,080	10,980	100
Materials and supplies	1,550	1,528	22
Sub-total records and identification	<u>79,240</u>	<u>79,232</u>	<u>8</u>
Youth investigation and control:			
Personal services and related benefits	559,900	563,290	(3,390)
Operating services	30,035	29,475	560
Materials and supplies	28,150	31,245	(3,095)
Travel and other charges	1,200	1,220	(20)
Sub-total investigation and control	<u>619,285</u>	<u>625,230</u>	<u>(5,945)</u>
Custody of prisoners:			
Personal services and related benefits	931,550	933,572	(2,022)
Operating services	56,070	52,955	3,115
Materials and supplies	91,875	94,769	(2,894)
Travel and other charges	21,600	28,003	(6,403)
Sub-total custody of prisoners	<u>1,101,095</u>	<u>1,109,299</u>	<u>(8,204)</u>
Communications:			
Personal services and related benefits	923,700	923,747	(47)
Operating services	175,775	175,427	348
Materials and supplies	4,300	4,028	272
Travel and other charges	675	285	390
Sub-total communications	<u>1,104,450</u>	<u>1,103,487</u>	<u>963</u>
Total expenditures	<u>\$7,938,401</u>	<u>\$7,993,974</u>	<u>(\$55,573)</u>

(Concluded)

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**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***

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I 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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund, and the fiduciary funds of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Bienville Parish Sheriff's basic financial statements, and have issued my report thereon dated December 21, 2022.

Report on Internal Control Over Financial Reporting

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

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

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2022

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bienville Parish Sheriff's financial statements are free from material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bienville Parish Sheriff'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 Bienville Parish Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana
December 21, 2022

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Schedule of Audit Results
For the Year Ended June 30, 2022

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the Bienville Parish Sheriff.
2. No material weakness relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2022**

There were no audit findings reported in the audit for the year ended June 30, 2021.

Independent Accountant's Report
on Applying Agreed-Upon Procedures

Bienville Parish Sheriff
PO Box 328
Arcadia, LA 71001

To the Bienville Parish Sheriff

I 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. Management of Bienville Parish Sheriff is responsible for those C/C areas identified in the SAUPs.

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

AGREED-UPON PROCEDURES

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 (or report that the entity does not have any written policies and procedures):
 - 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)
- E. Payroll/Personnel, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked and (3) approval process for employees(s) rate of pay or approval and maintenance of pay rate schedule.
- 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 statement, 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, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement 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.

Written policies and procedures were obtained and address the function noted above.

BOARD (OR FINANCE COMMITTEE, IF APPLICABLE)

The Sheriff does not have a board or finance committee, so this section is not applicable.

2. Obtain and inspect the board/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 all special revenue funds.
 - 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.

BANK RECONCILIATIONS

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - A) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, 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 that it has researched reconciling items that have been outstanding for more that 12 months from the statement closing date, if applicable.

The agency provided me with a certified list of all bank accounts. May, 2022 was randomly selected to be tested. For the 5 bank accounts selected for testing it was determined that all bank reconciliations were performed by designated civil deputies and reviewed by the chief financial officer or another designated deputy. There was evidence that the reconciliations are performed within 60 days of the bank statement date. 4 of the 5 accounts selected to test had outstanding reconciling items over 12 months.

COLLECTIONS

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

The agency provided me with a certified list of deposit sites and I verified that it was complete.

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

The agency has 1 collection location. The Sheriff's office has a surety bond that has employee dishonesty coverage that covers employee theft for the sheriff's office employees. The agency accepts cash and has separate cash drawers for the deputies. The civil deputies receive the payments and the designated deputies balance the cash drawers. The deposit are then given to the chief civil deputy or the assistant civil deputy who makes the deposits. A designated civil deputy is assigned to each fund and that deputy posts cash receipts to the accounting software. Deposits are taken to the bank on the day that monies are received. At the end of the month the designated civil deputy reconciles the bank statement for the fund that the civil deputy is assigned and the chief financial officer or designated deputy reviews the reconciliations.

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.

All employees of the sheriff's office are covered by a blanket bond insurance policy which covers employee theft.

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 statement 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 that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - E) Trace the actual deposit per the bank statement to the general ledger.

The Sheriff's office uses pre-numbered receipts for bonds or individuals arrested outside normal business hours and accident reports. The normal operations of collections for the sheriff's office do not use pre-numbered receipts. If a receipt is requested, it is printed from the computer. Deposit documentation was traced to the supporting documentation for the deposits. The deposit slips selected were traced to the bank statement. The deposits were traced to the posting in the GFA accounting software. Deposits are made daily.

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).

The agency provided a complete list of locations that process payments and represented that the list was complete.

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.

The Bienville Parish Sheriff does not use purchase orders and requisitions. The employees initiate purchases and the Sheriff, chief criminal deputy, or the chief financial officer approve and then authorize the purchases. Of the disbursements selected to be tested, all were processed with all of the required support. The chief financial officer or designated civil deputy adds all new vendors, with the approval of the Sheriff. The designated civil deputy enters all invoices into the GFA accounting system and initiates the checks. The sheriff, chief criminal deputy, or the chief financial officer sign all checks. The Sheriff reviews the financial reports and all invoices.

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 that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

All disbursements selected to be tested had the proper support documentation. The civil deputy assigned to each fund initiates the disbursements and the sheriff, chief criminal deputy, or chief financial officer sign the checks. The civil deputy assigned to the fund or the chief financial officer reconcile the bank statements and the chief financial officer or assistant designated civil deputy reviews the reconciliations. The Sheriff reviews financial reports and invoices.

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 cards. Obtain management's representation that the listing is complete.

The agency provided me with a certified statement for all credit cards, fuel cards, etc.

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 that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, (or electronically approved), by someone other than the authorized card holder.
- B) Observe that finance charges and late fees were not assessed on the selected statements.

The Sheriff has 1 credit card account with 7 individual cards and 1 fuel card account with approximately 64 individual cards. The Sheriff is ultimately responsible for all purchases. The chief financial officer and the assistant designated civil deputy review all credit card statements (excluding fuel), then the assistant designated civil deputy initiates the checks and gives to the sheriff, chief criminal deputy, or chief financial officer sign all checks. The designated civil deputy reconciles the bank accounts and the chief financial officer or the assistant designated civil deputy review the reconciliations. The Sheriff and deputies are the authorized card holders.

There was written documentation that the fuel card statements were reviewed for exceptions, unusual charges or excessive fuel charges by the chief criminal deputy, who investigates any exceptions. No exceptions were noted.

There were no finance charges or late fees noted on the statements selected for testing.

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). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

The credit card account was selected to test and May, 2022 was selected as the test month. 10 transactions were selected to test on the credit card. The credit charges tested were for business purposes. There was proper documentation for the credit card purchases. There were no charges on the credit card that meet the requirements for using the bid law.

TRAVEL AND EXPENSE REIMBURSEMENT

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:

The agency provided me with a certified list of travel or related expense reimbursements during the testing period and represented that the list was complete. I randomly selected the only 3 reimbursements to be tested.

- 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 that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- C) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
- D) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

The agency has written policies or procedures for travel the 3 randomly selected reimbursements for travel were tested against the policy - no exceptions noted. It was noted the expenditures were for business purposes. All reimbursements were supported by proper documentation. The Sheriff, chief criminal deputy or the chief financial officer review and approve all travel reimbursements. Agency uses per diem for meal reimbursements and charges tested were in compliance with agency policies and procedures.

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:

The agency provided a certified list of contracts in effect during the test period.

- A) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- B) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

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

The agency provided a certified statement for all contracts in effect during the test period. None of the contracts tested required compliance with the public bid law. The agency did solicit quotes to get the best deal for the Sheriff's office. The contracts selected were not amended. The contract payments that were tested were in compliance with the contract terms and conditions. All contracts are approved by the Sheriff.

PAYROLL AND PERSONNEL

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

The agency provided a certified list of all employees with their authorized salaries. I randomly selected 5 employees and agreed them to authorized salaries. No exceptions were noted.

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:
- A) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - B) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - C) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - D) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Of the 5 employees selected, all employees that are eligible to earn leave time documented their leave time taken. Time sheets were properly approved by the supervisors. The agency

tracks leave time earned and used. The employees are allowed to accumulate leave time and carry forward, and are compensated upon termination, for K-time only. The 5 employees of the Sheriff that were chosen to be tested were paid in accordance with the terms and conditions of their employment. All changes to the salaries of the 5 employees chosen were approved by the Sheriff in writing.

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 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.

The agency provided a certified list noting the number of employees that were terminated during the test period. Two employees were randomly selected to be tested. They were not paid for any excess time or unauthorized pay rates. The termination pay appeared to agree with agency policies and procedures.

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.

During testing of the agency it was determined that the Bienville Parish Sheriff is submitting payroll tax, retirement contributions, and required forms by the required deadlines.

ETHICS (EXCLUDING NONPROFITS)

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 ethic policy during the fiscal period, as applicable.

The agency provided support for ethics training for the 5 employees. There were no changes to the ethics policy during the fiscal period.

DEBT SERVICE

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.

The Bienville Parish Sheriff had no bonds/notes or other debt instruments issued during the fiscal period that required bond commission approval.

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).

The Bienville Parish Sheriff had no outstanding debt during at the end of the fiscal period.

OTHER

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, 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.

The Bienville Parish Sheriff has no known misappropriation of funds during the test period.

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

I observed the fraud hotline notice posted on the premises and the agency website.

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 the 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.

I performed the procedure and discussed the results with management. It appears agency is in compliance with attributes above.

SEXUAL HARASSMENT

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.

The agency provided support for sexual harassment training for the 5 employees randomly selected to be tested.

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).

I observed the sexual harassment policy posted on the premises and on the agency website.

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.

For the current fiscal period the court prepared an annual report in May, 2022 for fiscal period 2021. The agency did not have any complaints noted during the test period.

I was engaged by Bienville Parish Sheriff to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of Bienville Parish Sheriff and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my 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.



Mary Jo Finley, CPA
December 21, 2022