

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF AND FOR THE YEAR ENDED
JUNE 30, 2022

**CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA**

**TABLE OF CONTENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-3
BASIC FINANCIAL STATEMENTS	4
GOVERNMENT-WIDE FINANCIAL STATEMENTS	5
Statement of Net Position	6
Statement of Activities	7
FUND FINANCIAL STATEMENTS	8
Governmental Funds:	
Balance Sheet	9
Reconciliation of the Governmental Funds' Balance Sheet to the Statement of Net Position	10
Statement of Revenues, Expenditures, and Changes in Fund Balances	11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	12
Fiduciary Funds - Agency Funds:	
Fund Descriptions	13
Combining Statement of Net Position	14
Combining Schedule of Changes in Unsettled Balances Due to Taxing Bodies and Others	15
Notes to Financial Statements	16-34
REQUIRED SUPPLEMENTAL INFORMATION	35
Budgetary Comparison Schedules - Major Fund	36-37
Schedule of Sheriff's Contributions	38
Schedule of Sheriff's Proportionate Share of Net Pension Liability	39
Schedule of Changes in Net OPEB Liability and Related Ratios	40
OTHER SUPPLEMENTAL SCHEDULES	41
Affidavit	42
Schedule of Compensation, Benefits and Other Payments to Agency Head	43
OTHER REPORTS	45
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	46-47
Schedule of Findings and Responses	48-53
Summary Schedule of Prior Year Findings	54
Statewide Agreed-Upon Procedures Representation Letter	55-58
Independent Accountant's Report on Applying Agreed-Upon Procedures	59-76
Management's Corrective Action Plan	77



INDEPENDENT AUDITOR'S REPORT

The Honorable Clay Bennett
Caldwell Parish Sheriff
Columbia, Louisiana

Qualified

We have audited the accompanying financial statements of the governmental activities and each major fund of the Caldwell Parish Sheriff, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

Qualified Opinions on the Governmental Activities, the General Fund, the Tax Collector Agency Fund, the Fines Agency Fund, the Inmate Agency Fund, and the Civil Agency Fund

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the Governmental Activities, the General Fund, the Tax Collector Agency Fund, Fines Agency Fund, the Inmate Agency Fund, and the Civil Agency Fund, of the Caldwell Parish Sheriff, as of June 30, 2022, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Caldwell Parish Sheriff, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinions.

Matter Giving Rise to the Qualified Opinions

Management did not maintain a system of record keeping that allowed revenues and expenditures/expenses to be segregated by fund type or purpose. Accounting principles generally accepted in the United States of America require that records be maintained such that the intended use of specific revenue sources be isolated for their intended purpose and the related expenditure of those funds be accounted for similarly. The amount by which this departure would affect the revenues and expenses and net position of the Governmental Activities and the revenues, expenditures and fund balance of the General Fund has not been determined. Management was unable to provide sufficient documentation to support the additions and reductions of the Tax Collector Agency Fund, the Fines Agency Fund, the Inmate Agency Fund, and the Civil Agency Fund. Therefore, we were unable to complete our audit procedures on the agency funds. The amounts by which this departure would affect the additions and reductions of the agency funds has not been determined.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule and the related notes, the Schedule of Net OPEB Liability and Related Ratios, the Schedule of Caldwell Parish Sheriff's Contributions to Pension Plan, and the Schedule of Sheriff's Proportionate share of the Net Pension Liability, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Caldwell Parish Sheriff
Columbia, Louisiana
Independent Auditor's Report on Financial Statements
June 30, 2022

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Caldwell Parish Sheriff's basic financial statements. The Sheriff Affidavit and the Schedule of Compensation, Benefits and Other Payments to Agency Head are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Sheriff Affidavit and the Schedule of Compensation, Benefits and Other Payments to Agency Head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2023, on our consideration of the Caldwell Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Caldwell 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 Standards in considering Caldwell Parish Sheriff's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC
Bosch & Statham
Ruston, Louisiana
October 18, 2023

Basic Financial Statements

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
Statement of Net Position
June 30, 2022

	<u>Governmental Activities</u>
<i>Assets</i>	
Cash and Cash Equivalents	\$ 2,149,180
Accounts Receivable	749,558
Net Pension Asset	187,414
Capital Assets:	
Non-Depreciable	6,000
Depreciable	3,129,226
Total Assets	<u>6,221,378</u>
<i>Deferred Outflows of Resources</i>	
Resources Related to Pensions	934,735
OPEB Related	1,044,880
Total Deferred Outflows	<u>1,979,615</u>
<i>Liabilities</i>	
Accounts Payable	464,649
Bonds Payable - Due Within One Year	100,000
Capital Lease - Due Within One Year	55,518
Total Liabilities Due Within One Year	<u>620,167</u>
Bonds Payable - Noncurrent Portion	1,885,000
Capital Lease - Noncurrent Portion	116,848
Net Post Employment Benefit Obligation	5,625,278
Net Pension Liability	-
Total Noncurrent Liabilities	<u>7,627,126</u>
Total Liabilities	8,247,293
<i>Deferred Inflows of Resources</i>	
Resources Related to Pensions	2,342,420
OPEB Related	3,408,254
Total Deferred Inflows	<u>5,750,674</u>
<i>Net Position</i>	
Net Investment in Capital Assets	977,860
Net Position - Unrestricted	<u>(6,774,834)</u>
Total Net Position	<u><u>\$ (5,796,974)</u></u>

The accompanying notes are an integral part of this financial statement.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2022

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities:					
Public Safety	\$ 9,953,598	\$ 6,977,993	\$ 29,609	\$ -	(2,945,996)
Total Governmental Activities	\$ 9,953,598	\$ 6,977,993	\$ 29,609	\$ -	\$ (2,945,996)

General Revenues:

Property tax levied for public safety	\$ 2,618,839
State Supplemental Pay	263,319
State Revenue Sharing	47,144
Miscellaneous	36,787
Other	117,172
Total General Revenues	3,083,261

Changes in Net Position 137,265

Net Position - Beginning, Restated (5,934,239)

NET POSITION - ENDING \$ (5,796,974)

The accompanying notes are an integral part of this financial statement.

FUND FINANCIAL STATEMENTS

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

Balance Sheet, Governmental Funds
June 30, 2022

	<u>General Fund</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 2,149,180
Accounts Receivable	749,558
<u>TOTAL ASSETS</u>	<u>\$ 2,898,738</u>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>Liabilities</u>	
Accounts Payable	<u>\$ 464,649</u>
<u>Total Liabilities</u>	464,649
<u>Fund Balance</u>	
Unassigned	2,434,089
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 2,898,738</u>

The accompanying notes are an integral part of this financial statement.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
JUNE 30, 2022

**Reconciliation of the Balance Sheet of the Governmental Funds
to the Statement of Net Position**

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

Fund Balance, Governmental Funds:	\$ 2,434,089
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	3,135,226
Net pension asset does not require the use of current financial resources and therefore is not reported in the funds.	187,414
Long-term obligations are not due and payable in the current period and therefore are not reported in the fund statements:	
Current Portion of Long Term Debt	(155,518)
Long term Portion of Long Term Debt	(2,001,848)
Net OPEB obligation	(5,625,278)
The net effect of deferred outflows of resources and deferred inflows of resources related to pensions do not require the use of current financial resources and therefore are not reported in the funds.	<u>(3,771,059)</u>
Net Position of Governmental Activities	<u><u>\$ (5,796,974)</u></u>

The accompanying notes are an integral part of this financial statement.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2022

	<u>General Fund</u>
<u>Revenues</u>	
Ad Valorem Taxes	\$ 2,618,839
Intergovernmental Revenue	
State Grants:	
Grants	29,609
State Supplemental Pay	263,319
State Revenue Sharing	47,144
Miscellaneous	36,787
Mowing Contract	87,547
Fees, Charges & Commissions for Services	
Civil & Criminal Fees	63,068
Housing Prisoners	5,335,073
Commission from Commissary	1,298,020
Charges for Services and Programs	281,832
Other	<u>29,625</u>
TOTAL REVENUES	10,090,863
<u>Expenditures</u>	
Public Safety:	
Personnel Services and Related Benefits	5,617,023
Operating Services	1,555,101
Materials and Supplies	2,084,808
Travel and Other Charges	41,314
Debt Service	186,488
Capital Outlay	<u>26,500</u>
TOTAL EXPENDITURES	9,511,234
<u>Excess (Deficiency) of Revenues Over</u>	
<u>Expenditures</u>	579,629
<u>Fund Balance - Beginning of the Year</u>	<u>1,854,460</u>
<u>FUND BALANCE - END OF THE YEAR</u>	<u>\$ 2,434,089</u>

The accompanying notes are an integral part of this financial statement.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2022

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
To the Statement of Activities**

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

Net change in fund balances - total governmental funds		\$ 579,629
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		
Expenditures for capital assets	26,500	
Less current year depreciation	<u>(305,484)</u>	(278,984)
Payments of long-term debt, including contributions to the OPEB obligation, are reported as expenditures in governmental funds. However, these amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities:		
Change in OPEB obligation		(312,046)
Bonds Payable		95,000
Capital Lease Payment		53,666
Nonemployer contributions to pension plan		-
Pension Expense		<u>-</u>
Changes in net position of governmental activities		<u>\$ 137,265</u>

The accompanying notes are an integral part of this financial statement.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
FIDUCIARY FUND TYPE – AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

FIDUCIARY FUND TYPE - AGENCY FUNDS

These funds account for assets held by the sheriff department in a trust or agency capacity.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees to the appropriate taxing bodies. It also accounts for collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

FINES FUND

The Fines Fund accounts for partial payments on court fines. Funds are transferred to the Tax Collector Fund for settlement when full payment is received.

INMATE FUND

The Inmate Trust Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center. Remaining balances to the credit of a prisoner are refunded upon release or transfer to another prison.

CIVIL FUND

The Civil Fund is a depository for collection of funds in civil suits, sheriff's sales, and garnishments. Payments of these collections to recipients are made in accordance with applicable laws.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

Statement of Fiduciary Assets and Liabilities
June 30 , 2022

	Tax Collector Fund	Civil Fund	Fines Fund	Inmate Fund	Total
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 2,446,693	\$ 14,739	\$ 83,111	\$ 205,187	\$ 2,749,730
Deposits Due from Others	-	-	88,319	-	88,319
Internal Balances	23,527	7,452	-	-	30,979
TOTAL ASSETS	<u>2,470,220</u>	<u>22,191</u>	<u>171,430</u>	<u>205,187</u>	<u>2,869,028</u>
<u>LIABILITIES</u>					
Internal Balances	7,452	-	23,527	-	30,979
Deposits Due Others	2,462,768	22,191	147,903	205,187	2,838,049
TOTAL LIABILITIES	<u>\$ 2,470,220</u>	<u>\$ 22,191</u>	<u>\$ 171,430</u>	<u>\$ 205,187</u>	<u>\$ 2,869,028</u>

The accompanying notes are an integral part of this financial statement.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
FIDUCIARY FUND TYPES - AGENCY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 2022

	Tax Collector Fund	Civil Fund	Fines Fund	Inmate Fund	Total
<u>BALANCES AT BEGINNING OF YEAR</u>	\$ 1,833,714	\$ 15,540	\$ 61,335	\$ 168,105	\$ 2,078,694
<u>ADDITIONS</u>					
Deposits:					
Licenses	-	-	-	-	-
Fines and Costs	23,527	-	288,420	-	311,947
Sheriff's Sales	-	16,557	-	-	16,557
Garnishments	-	19,305	-	-	19,305
Other Deposits	-	30,535	-	-	30,535
Taxes, Fees, Etc. paid to Tax Collector	9,087,385	-	-	-	9,087,385
Interest Earned	2,288	-	-	-	2,288
Inmate Deposits	-	-	-	1,684,415	1,684,415
TOTAL ADDITIONS	9,113,200	66,397	288,420	1,684,415	11,152,432
TOTAL AVAILABLE	10,946,914	81,937	349,755	1,852,520	13,231,126
<u>REDUCTIONS</u>					
Deposits Settled To:					
Sheriff's General Fund	1,872,601	11,380	-	-	1,883,981
Police Jury	1,765,687	-	-	-	1,765,687
School Board	3,234,494	-	-	-	3,234,494
Library	418,978	-	-	-	418,978
Assessor	471,019	-	-	-	471,019
Columbia Heights Sewer District	98,698	-	-	-	98,698
Gravity Drainage District	183,710	-	-	-	183,710
Kelly Water District	43,220	-	-	-	43,220
Tensas Basin Levee District	107,403	-	-	-	107,403
37th Judicial District	-	-	-	-	-
District Attorney	-	-	-	-	-
Clerk of Court	-	-	-	-	-
Indigent Defender Board	-	-	-	-	-
Attorneys, Appraisers, Etc.	-	-	-	-	-
Other Settlements	280,884	48,366	178,325	-	507,575
Withdrawals by/for Inmates	-	-	-	1,647,333	1,647,333
TOTAL REDUCTIONS	8,476,694	59,746	178,325	1,647,333	10,362,098
BALANCE AT END OF YEAR	\$ 2,470,220	\$ 22,191	\$ 171,430	\$ 205,187	\$ 2,869,028

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

INTRODUCTION

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Caldwell Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements for State and Local Governments, issued in June 1999.

B. REPORTING ENTITY

GASB Statement 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Caldwell Parish Sheriff is considered a primary government, since it is a special purpose government that has a separately elected official, is legally separate, and is fiscally independent of other state or local governments. As described in GASB Statement No. 14, fiscally independent means that the Sheriff may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Sheriff also has no component units, as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sheriff includes all funds, account groups, and activities that are controlled by the Sheriff as an independently elected official. As such, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. This report only includes all funds which are controlled by or dependent upon the Caldwell Parish Sheriff.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

C. BASIC FINANCIAL STATEMENTS - GOVERNMENT - WIDE STATEMENTS

The Government-Wide Financial Statements include the Statement of Net Position and the Statement of Activities. These statements report financial information for the Sheriff as a whole.

The Statement of Net Position and the Statement of Activities 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 only in the Statement of Fiduciary of Assets and Liabilities 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 is reported in three parts; net investment in capital assets, net of any related debt; restricted net position; and unrestricted net position.

D. 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 two categories; governmental 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. 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:

Government Fund Types

General 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 and Caldwell Parish Jail. 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. The general fund is the only fund classified as a major 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.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

E. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements

The government-wide financial statements were 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.

Fund Financial Statements

The governmental fund 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.

Governmental funds and the agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Caldwell Parish Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Those revenues susceptible to accrual include ad valorem taxes, state revenue sharing, interest revenue, commissions, and charges for services. Federal, state and local aid and grants are recorded when the Sheriff is entitled to the funds.

Revenues

Ad Valorem taxes and the related state revenue sharing are recorded as revenue in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorded 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.

Based on the above criteria, ad valorem taxes; state revenue sharing; intergovernmental revenues; and fees, charges, and commissions for services are treated as susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Sheriff.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that principal and interest on general long-term debt is recognized when due.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

F. BUDGETARY ACCOUNTING

Formal budgetary accounting is employed as a management control. The Caldwell Parish Sheriff prepares and adopts a budget each year for its general fund in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the modified accrual basis of accounting. The budget is legally adopted and amended, as necessary, by the Sheriff. All Budget appropriations lapse at year end. Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments.

H. ENCUMBRANCES

Encumbrance accounting is not used in the Sheriff's operations.

I. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include amounts in demand deposits, interest bearing demand deposits, and time deposits. Under state law, the sheriff must 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 their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

K. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the 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>Depreciation</u>	<u>Estimated Lives</u>
Vehicles	5 Years
Furniture & Fixtures	5-7 Years
Buildings	15-40 Years

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

L. RISK MANAGEMENT

The Sheriff's office is exposed to various risks related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Louisiana law provides that the Sheriff may join with other Sheriffs to form an interlocal risk management agency for the development and administration of an interlocal risk management program. The Caldwell Parish Sheriff has joined together with other Sheriffs to form the Louisiana Sheriff's Risk Management Program, a public entity risk pool currently operating as a common risk management and insurance program for Louisiana Sheriffs. The Sheriff pays an annual premium to the pool for its general and professional liability insurance coverage.

In addition to the above, the Sheriff has obtained commercial insurance for all the aforementioned risks and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

M. COMPENSATORY TIME

Compensatory Time (K-time) represents a one and one-half credit for each hour of overtime worked. The maximum for law enforcement personnel (deputies, detectives and guards) is 480 K-time hours which represent not more than 320 hours of actual overtime worked. Employees may take K-time as compensated time-off. An employee shall upon termination be paid for the unused K-time at a rate of compensation not less than: a) the average regular rate received by such employee during the last three years of employment or b) the final regular rate, whichever is higher. All overtime work in excess of K-time limits must be paid in the period earned.

N. BAD DEBTS

Uncollectible accounts receivable are charged directly against earnings when they are determined to be uncollectible. Use of this method does not result in a material difference from the valuation method required by generally accepted accounting principles. Management feels all receivables at year end are collectable and no allowance for bad debts is necessary.

O. ESTIMATES

The preparation of the 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.

P. INVESTMENTS

Under state law, the Sheriff may invest in United States bonds, treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. The Sheriff reports United States Treasury bills and notes as investments.

Q. VACATION AND SICK LEAVE

Employees earn two weeks of noncumulative vacation leave and one week of noncumulative sick leave each year. There are no accumulated or vested benefits relating to vacation and sick leave that require accrual or disclosure to conform with generally accepted accounting principles.

R. EQUITY CLASSIFICATIONS - GOVERNMENT-WIDE STATEMENTS

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The Sheriff reports three categories of net position, as follows:

- **Net Investment in capital assets** - consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.
- **Restricted net position** - net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Sheriff's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- **Unrestricted net position** - consists of all other net position that does not meet the definition of the above two components and is available for general use by the Sheriff.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies unrestricted net position first, unless a determination is made to use restricted net position. The Sheriff's policy concerning which to apply first varies with the intended use and legal requirements. Management typically makes this decision on a transactional basis at the incurrence of the expenditure.

S. FUND EQUITY OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

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 Sheriff's intent to be used for specific purposes, but are not restricted nor committed.

S. FUND EQUITY OF FUND FINANCIAL STATEMENTS – Continued

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

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

T. PENSION PLANS

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

U. OTHER POSTEMPLOYMENT BENEFITS

The sheriff follows GASB Statement No. 75 “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions”, which requires the accrual of other postemployment benefits for retired employees. The sheriff has recorded a liability for other postemployment benefits (see Note 7). In the government-wide financial statements, the other postemployment benefits liability is recorded as an expense and non-current liability and allocated on a functional basis. In the fund financial statements, other postemployment benefit expenditures are recognized in the amount contributed to the plan or expected to be liquidated with expendable available financial resources. Expendable available financial resources generally refer to other postemployment benefit payments due and payable as of the end of the year.

NOTE 2 - LEVIED TAXES

Act 689 of the regular session of the Louisiana Legislature of 1976 provided initial financing authorization for the levy of an ad valorem tax millage for the law enforcement district. Voters of the district subsequently approved an increase in the ad valorem tax beyond initial authorization. The following is a summary of authorized and levied ad valorem taxes:

	<u>Expiration</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>
Law Enforcement District #1	Indefinite	20.67	20.67
Law Enforcement District #2	12/31/2029	10.40	10.40

NOTE 3 - CASH AND CASH EQUIVALENTS

For the purpose of these financial statements, the Sheriff considers cash and cash equivalents to be amounts held in demand deposits, interest bearing demand deposits, and time deposits.

At June 30, 2022, the Sheriff has cash and cash equivalents (book balances) totaling \$4,898,910 as follows:

	<u>Statement of Net Position</u>	<u>Statement of Fiduciary Asset & Liabilities</u>	<u>Total</u>
Petty Cash	\$ -	\$ -	\$ -
Demand Deposits	<u>2,149,180</u>	<u>2,749,730</u>	<u>4,898,910</u>
TOTAL	<u>\$ 2,149,180</u>	<u>\$ 2,749,730</u>	<u>\$ 4,898,910</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. 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. At June 30, 2022, the Sheriff has \$5,115,718 in deposits (collected bank balances). These deposits are secured from risk by \$750,000 of federal deposit insurance and \$3,421,283 was collateralized by securities by pledging banks in the Sheriff's name.

Interest Rate Risk. The Sheriff's policy does not address interest rate risk, however, the Sheriff's intention is that the foremost objective of each investment is the preservation of principal.

Custodial Credit Risk. With respect to deposits, custodial credit risk is the risk that, in the event of bank failure, the Sheriff's deposits may not be returned. Under State law, the Sheriff's deposits must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The fair market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the Sheriff or the pledging bank by a holding or custodial bank that is mutually acceptable to both parties.

NOTE 4 - RECEIVABLES

The receivables at June 30, 2022, are as follows:

<u>Class of Receivable</u>	
Commissions from Commissary	\$199,689
Charges for Services and Programs	53,121
Housing Prisoners	409,201
Mowing Contract	<u>87,547</u>
TOTAL	<u>\$ 749,558</u>

NOTE 5 - CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2022 follows:

	Balance June 30, <u>2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2022</u>
<u>Capital Assets</u>				
Land	\$ 6,000	\$ -	\$ -	\$ 6,000
Furniture and Fixtures	257,223	-	-	257,223
Buildings and Improvements	5,210,455	-	-	5,210,455
Vehicles	1,485,854	26,500	-	1,512,354
Machinery and Equipment	<u>892,951</u>	<u>-</u>	<u>-</u>	<u>892,951</u>
	<u>\$ 7,846,483</u>	<u>\$ 26,500</u>	<u>\$ -</u>	<u>\$ 7,872,983</u>
<u>Accumulated Depreciation</u>				
Furniture and Fixtures	(217,351)	(18,454)	-	(235,805)
Buildings and Improvements	(2,208,903)	(132,660)	-	(2,341,563)
Vehicles	(1,211,185)	(117,871)	-	(1,329,056)
Machinery and Equipment	<u>(800,834)</u>	<u>(36,499)</u>	<u>-</u>	<u>(837,333)</u>
	<u>(4,438,273)</u>	<u>(305,484)</u>	<u>-</u>	<u>(4,743,757)</u>
Net Capital Assets	<u>\$ 3,414,210</u>	<u>\$(278,984)</u>	<u>\$ -</u>	<u>\$ 3,135,226</u>

NOTE 6 - PENSION PLAN

Sheriffs' Pension and Relief Fund (System)

Plan Description

The Caldwell Parish Sheriff contributes to the Sheriffs' Pension and Relief Fund (System) which is a cost sharing multiple employer defined benefit pension plan. All sheriffs and deputies who are 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 7, 1979, and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000, are required to participate in the System.

Any member of the System who was hired on or before December 31, 2011, can retire providing the member meets on of the following criteria:

1. Age 55 with 12 years of creditable service.
2. Any age with 30 years of creditable service.
3. Active, contributing members with at least ten years of creditable service may retire at age 60, with the accrued normal retirement benefit reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

NOTE 6 - PENSION PLAN – Continued

Any member of the System who was hired on or after January 1, 2012, can retire providing the member meets on of the following criteria:

1. Age 62 with 12 years of creditable service.
2. Age 60 with 20 years of creditable service.
3. Age 55 with 30 years of creditable service.

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

For members hired on or after January 1, 2012, the retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optimal payment form) 100% of average final compensation. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service the accrual rate is three and one-third percent. 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 is 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 is 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.

For the year ended June 30, 2022, the Caldwell Parish Sheriff's total payroll for all employees was \$3,799,769. Total covered payroll was \$1,549,853. Covered payroll refers to all compensation paid by the Caldwell Parish Sheriff to active employees covered by the Plan. The System also provides death and disability benefits; benefits are established or amended by state statute.

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

NOTE 6 - PENSION PLAN - Continued

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2022, the actual employer contribution rate was 12.25%, 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 accrued liability. The Caldwell Parish Sheriff's contributions to the System for the year ending June 30, 2022 were \$189,857. In accordance with state statute, the System 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.

Members are required by state statute to contribute 10.25% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Caldwell Parish Sheriff to the System monthly.

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

At June 30, 2022, the Employer reported an asset of \$187,414 for its proportionate share of the Net Pension Liability/Asset. The Net Pension Liability/Asset was measured as of June 30, 2021 and the total pension liability/asset used to calculate the Net Pension Liability/Asset was determined by an actuarial valuation as of that date. The Caldwell Parish Sheriff's proportion of the Net Pension Liability/Asset was based on a projection of the Caldwell Parish Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Caldwell Parish Sheriff's proportion was 0.378194%, which was a decrease of 0.019786% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022, the Caldwell Parish Sheriff recognized pension expense of \$51,826 plus employer's amortization of change in proportionate share, differences between employer contributions and proportionate share of contributions, and current year contributions, (\$435,468). Total pension expense was (\$383,642). At June 30, 2022, the Caldwell Parish Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	260,958
Changes in assumptions	576,721	-
Net difference between projected and actual earnings on pension plan	-	1,692,429
Changes in employer's proportion of beginning net pension liability	176,519	71,327
Differences between employer and proportionate share of contributions	-	317,706
Subsequent measurement contributions	181,495	-
Total	934,735	2,342,420

NOTE 6 - PENSION PLAN – Continued

The \$934,735 reported as deferred outflows of resources related to pensions resulting from Caldwell Parish Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability/Asset in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:	
2023	(308,210)
2024	(354,069)
2025	(272,456)

Actuarial Assumptions

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

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.90%, net of investment expense
Discount Rate	6.90%
Projected salary increases	5.00% (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 disabled annuitants, 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
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

NOTE 6 - PENSION PLAN – Continued

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.

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

Estimates of arithmetic real rates of return for each major asset class based on the Fund’s target asset allocation as of June 30, 2021 were as follows:

Asset Class	Expected Rate of Return		
	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Equity securities	62%	7.08%	4.39%
Bonds	25%	1.44%	0.36%
Alternative investments	13%	4.38%	0.57%
Totals	100%		5.32%
Inflation			2.55%
Expected arithmetic nominal return			7.87%

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund’s actuary. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Caldwell Parish Sheriff’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

NOTE 6 - PENSION PLAN – Continued

The following presents the Caldwell Parish Sheriff’s proportionate share of the net pension liability calculated using the discount rate of 6.90%, as well as what the Caldwell Parish Sheriff’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.90%) or one percentage-point higher (7.90 %) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer’s proportionate share of net pension liability	2,057,787	(187,414)	(2,059,196)

Plan Fiduciary Net Position

Detailed information about the System's fiduciary net position is available in the separately issued Sheriff's Pension and Relief Fund audit report for the year ended JUNE 30, 2021. Access to the report can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov.

NOTE 7 – DEFERRED COMPENSATION PLAN

The Sheriff offers its employees participation in the Louisiana Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission, and established in accordance with the Internal Revenue Code Section 457. Employees are eligible to participate in the Plan. The Plan allows employees to defer a portion of their salary until future years. The Sheriff makes matching contributions of employee’s elective deferral. Contributions made by the Sheriff for the year ended June 30, 2022 were \$82,845.

NOTE 9 - ON - BEHALF PAYMENTS

The Sheriff’s office is located in the parish courthouse annex. Expenditures for operation and maintenance of the courthouse annex, as required by Louisiana Revised Statute 33:4715, are paid by the Caldwell Parish Police Jury, except for the jail as set forth in the intergovernmental agreement discussed in Note 13.

NOTE 10 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

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

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

NOTE 10 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS – Continued

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65, then to 50% at age 70, though not below amount \$10,000.

Employees covered by benefit terms – As of the measurement date June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	10
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	72
	82

Total OPEB Liability

The Sheriff's total OPEB liability is \$5,625,278 as of the measurement date June 30, 2022, the end of the fiscal year.

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
Prior Discount rate	1.92%
Discount rate	3.54%
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2022, the end of the applicable measurement period.

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	\$ 7,773,339
Changes for the year:	
Service cost	399,607
Interest	153,084
Differences between expected and actual experience	(140,185)
Changes in assumptions	(2,472,798)
Benefit payments and net transfers	(87,769)
Net changes	(2,148,061)
Balance at June 30, 2022	\$ 5,625,278

NOTE 10 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS – Continued

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

	1.0% Decrease (2.54%)	Current Discount Rate (3.54%)	1.0% Increase (4.54%)
Total OPEB liability	\$ 6,641,300	\$ 5,625,278	\$4,824,046

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 4,903,947	\$ 5,625,278	\$ 6,530,298

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 \$399,816. 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 experience	\$ -	\$ (1,141,523)
Changes in assumptions	1,044,880	(2,266,732)
Total	\$ 1,044,880	\$ (3,408,254)

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

Years ending June 30:	
2023	(152,875)
2024	(152,875)
2025	(256,314)
2026	(256,314)
2027	(238,504)
Thereafter	(1,306,492)

NOTE 11 – STEWARDSHIP AND ACCOUNTABILITY

The General Fund had actual expenditures which were more than budgeted expenditures for the year ended June 30, 2022:

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
State Grants	\$ 44,057	\$ 29,609	\$(14,448)
Charges for Services And Programs	309,033	281,832	(27,201)
Personnel Services	4,915,747	5,617,023	(701,276)
Operating Services	1,413,821	1,524,614	(110,793)
Travel and Other Charges	16,201	43,045	(25,113)

NOTE 12 - TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid is segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds are held pending outcome of the suit. If the taxpayer prevails, the tax collector refunds the amount due, with interest at the rate of 2 percent per annum from the date the funds were received by the tax collector. The following is a summary of changes in the taxes paid under protest as recorded in the Tax Collector Agency Fund:

Balance, June 30, 2021	\$ 1,740,158
Additions:	
Taxes	688,188
Interest	1,740
Settlements to Taxing Bodies and Others	-
Balance, June 30, 2022	<u>\$ 2,430,086</u>

NOTE 13 - LITIGATION AND CLAIMS

At June 30, 2022, the sheriff has no pending or threatened litigation which would adversely affect the financial status of the Caldwell Parish Sheriff's office.

NOTE 4 – EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at June 30, 2022 was \$2,446,693. The unsettled balances of the Tax Collector Fund at June 30, 2022 consist of:

Collection of current and prior year taxes not yet settled	\$ 16,607
Protested Taxes	<u>2,430,086</u>
	<u>\$2,446,693</u>

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 14- EX-OFFICIO TAX COLLECTOR - Continued

The amount of taxes collected for the current year by taxing authority was as follows:

Taxing Authority:	Taxes Assesed	Taxes Collected	Amount Uncollected
Caldwell Parish School Board	\$ 3,560,569	\$ 3,508,585	\$ 51,984
Caldwell Parish Law Enforcement District	2,047,128	2,025,988	21,140
Caldwell Parish Police Jury	1,943,690	1,915,311	28,379
Caldwell Parish Assessor	486,251	471,019	15,232
Caldwell Parish Library	461,215	454,482	6,733
Caldwell Parish Gravity Drainage District NO. 1	195,751	194,192	1,559
Columbia Heights Sewer District	119,175	116,704	2,471
Tensas Basin Levee District	113,682	112,530	1,152
Kelly Water District	43,869	43,220	649
Louisiana Forestry Commission	17,513	17,493	20
Louisiana Tax Commission	9,238	9,238	-
	<u>\$ 8,998,081</u>	<u>\$ 8,868,760</u>	<u>\$ 129,321</u>

Some taxes remain uncollected at June 30 due to bankruptcies as well as taxes related to personal property which cannot be sold at sheriff's sale.

NOTE 15 – LONG-TERM DEBT

In November 2016, the Sheriff issued \$2,440,000 in revenue refunding bonds, the proceeds of which were used to purchase a correctional facility adjacent to the Sheriff's current facility for \$2,000,000 and the remainder to refund the existing revenue bonds. Security for the bonds is a mortgage on the correctional complex. The following is a summary of bonds payable for the year ended June 30, 2022:

\$2,440,000 Revenue and Refunding Bonds, series 2016. The bonds carry an annual interest rate ranging from 3.0% to 5% maturing December 2036 \$ 1,985,000

Future maturities of long-term debt as of June 30, 2022, are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2023	\$ 100,000	\$ 88,438	\$ 188,438
2024	100,000	85,188	185,188
2025	105,000	81,856	186,856
2026	110,000	78,363	188,363
2027	110,000	74,788	189,788
2028-2032	640,000	288,250	928,250
2033-2037	<u>820,000</u>	<u>106,250</u>	<u>926,250</u>
Total	<u>\$ 1,985,000</u>	<u>\$ 803,133</u>	<u>\$ 2,788,133</u>

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 15 – LONG-TERM DEBT – Continued

During the year ended June 30, 2020, the Sheriff’s office entered into a lease purchase agreement with Government Capital Corporation for the purchase of eight Ford F-150 Police Responder vehicles. This lease is for five years, interest rate of 3.45% and an annual payment of \$61,464.

Future maturities of long-term debt as of June 30, 2022, are as follows:

Year Ended June 30,	Principal	Interest	Total Payment
2023	\$ 55,518	\$ 5,947	\$ 61,465
2024	57,433	4,031	61,464
2025	<u>59,415</u>	<u>2,050</u>	<u>61,465</u>
	<u>\$ 172,366</u>	<u>\$ 12,028</u>	<u>\$ 184,394</u>

NOTE 16 – INTERFUND BALANCES

Interfund balances as of June 30, 2022, were as follows:

	Due from	Due to
Tax Collector Fund	\$ 23,527	\$ 7,452
Civil Fund	7,452	-
Fines Fund	<u>-</u>	<u>23,527</u>
	<u>\$ 30,979</u>	<u>\$ 30,979</u>

NOTE 17 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 22, 2023, the date on which the financial statements were available to be issued. Management determined there were no matters that required disclosure.

NOTE 18 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment was made to the capital lease non-current portion. This resulted in an adjustment to beginning net assets of \$53,667. This adjustment is only made to the government wide financial statements, and has no effect to the fund financial statements.

REQUIRED SUPPLEMENTAL INFORMATION

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA

**Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget to Actual
General Fund
For the Year Ended June 30, 2022**

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance With Final Budget Over(Under)
	<u>Original</u>	<u>Final</u>		
<u>Operating Revenue</u>				
Ad Valorem Taxes	2,000,000	2,000,000	\$ 2,618,839	\$ 618,839
Intergovernmental Revenue				
State Grants	44,057	44,057	29,609	(14,448)
State Supplemental Pay	262,246	262,246	263,319	1,073
State Revenue Sharing	45,985	45,985	47,144	1,159
Miscellaneous	-	-	36,787	
Fees, Charges & Commissions for Services				-
Civil & Criminal Fees	66,000	66,000	63,068	(2,932)
Housing Prisoners	5,084,859	5,084,859	5,335,073	250,214
Commissions from Commissary	1,282,437	1,282,437	1,298,020	15,583
Charges for Services and Programs	309,033	309,033	281,832	(27,201)
Mowing Contract	-	-	87,547	87,547
Other	43,045	43,045	29,625	(13,420)
Total Operating Revenues	<u>\$9,137,662</u>	<u>\$9,137,662</u>	<u>\$10,090,863</u>	<u>\$916,414</u>
<u>Operating Expenditures</u>				
General Government				
Personnel Services	4,915,747	4,915,747	5,617,023	(701,276)
Operating Services	1,413,821	1,413,821	1,524,614	(110,793)
Materials and Supplies	2,337,948	2,337,948	2,084,808	253,140
Travel and Other Charges	16,201	16,201	41,314	(25,113)
Debt Service	196,038	196,038	186,488	
Capital Outlay	151,398	151,398	26,500	124,898
Total Expenditures	<u>9,031,153</u>	<u>9,031,153</u>	<u>9,480,747</u>	<u>(459,144)</u>
<u>Excess (Deficiency) of Revenues Over Expenditures</u>				
	106,509	106,509	610,116	1,375,558
<u>Fund Balance - Beginning of the Year</u>				
	<u>1,854,460</u>	<u>1,854,460</u>	<u>1,854,460</u>	<u>-</u>
<u>FUND BALANCE - END OF THE YEAR</u>				
	<u>\$ 1,960,969</u>	<u>\$ 1,960,969</u>	<u>\$ 2,464,576</u>	<u>\$ 1,375,558</u>

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
NOTES TO THE BUDGETARY COMPARISON SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2022

A. BUDGETS

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 Caldwell Parish Sheriff's office during the month of June to allow 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.

B. UNFAVORABLE BUDGET VARIANCES

Actual expenditures greater than budgeted expenditures:

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
State Grants	\$ 44,057	\$ 29,609	\$(14,448)
Charges for Services			
And Programs	309,033	281,832	(27,201)
Personnel Services	4,915,747	5,617,023	(701,276)
Operating Services	1,413,821	1,524,614	(110,793)
Travel and Other Charges	16,201	43,045	(25,113)

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
SCHEDULE OF CALDWELL PARISH SHERIFF'S CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2022

Fiscal Year	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency	Agency's covered payroll	Contributions as a percentage of covered payroll
2014	\$ 155,673	\$ 155,673	\$ -	\$ 1,120,756	13.89%
2015	\$ 156,570	\$ 156,570	\$ -	\$ 1,098,739	14.25%
2016	\$ 140,719	\$ 140,719	\$ -	\$ 1,023,412	13.75%
2017	\$ 142,396	\$ 142,396	\$ -	\$ 1,074,690	13.25%
2018	\$ 160,282	\$ 160,282	\$ -	\$ 1,257,116	12.75%
2019	\$ 169,566	\$ 169,566	\$ -	\$ 1,384,216	12.25%
2020	\$ 184,156	\$ 184,156	\$ -	\$ 1,503,313	12.25%
2021	\$ 189,857	\$ 189,857	\$ -	\$ 1,549,853	12.25%
2022	\$ 353,959	\$ 353,959	\$ -	\$ 2,885,649	12.27%

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.

CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
SCHEDULE OF SHERIFF PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2021

<u>Fiscal Year</u>	<u>Agency's proportion of the net pension liability (asset)</u>	<u>Agency's proportionate share of the net pension liability (asset)</u>	<u>Agency's covered payroll</u>	<u>Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
2014	0.3248%	\$ 1,286,000	\$ 1,120,756	115%	87.34%
2015	0.3122%	\$ 1,391,824	\$ 1,098,739	127%	86.61%
2016	0.3093%	\$ 1,962,765	\$ 1,023,412	192%	82.10%
2017	0.3106%	\$ 1,345,109	\$ 1,074,690	125%	88.49%
2018	0.3359%	\$ 1,288,093	\$ 1,257,116	102%	90.41%
2019	0.3783%	\$ 1,789,431	\$ 1,384,216	129%	88.91%
2020	0.3980%	\$ 2,754,480	\$ 1,503,313	183%	84.73%
2021	0.3782%	\$ (187,414)	\$ 1,549,853	-12%	11.04%

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.

**CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA**

**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total OPEB Liability					
Service cost	\$ 403,631	\$ 415,740	\$ 385,352	\$ 396,913	\$ 399,607
Interest	207,886	196,721	231,274	190,361	153,084
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(961)	(180,893)	(1,168,593)	(398,552)	(140,185)
Changes of assumptions	-	802,348	1,043,922	253,266	(2,472,798)
Benefit payments	(80,905)	(91,877)	(109,407)	(102,429)	(87,769)
Net change in total OPEB liability	<u>529,652</u>	<u>1,142,039</u>	<u>382,548</u>	<u>339,559</u>	<u>(2,148,061)</u>
Total OPEB liability - beginning	<u>5,379,540</u>	<u>5,909,192</u>	<u>7,051,231</u>	<u>7,433,778</u>	<u>7,773,339</u>
Total OPEB liability - ending (a)	<u>\$ 5,909,192</u>	<u>\$ 7,051,231</u>	<u>\$ 7,433,779</u>	<u>\$ 7,773,337</u>	<u>\$ 5,625,278</u>
Covered-employee payroll	\$ 3,132,428	\$ 3,226,401	\$ 2,766,834	\$ 2,849,839	\$ 2,885,649
Net OPEB liability as a percentage of covered-employee payroll	188.65%	218.55%	268.67%	272.76%	194.94%
Notes to Schedule:					
<i>Benefit Changes:</i>	None	None	None	None	None
<i>Changes of Assumptions:</i>					
Discount Rate:	3.62%	3.13%	2.45%	1.92%	3.54%
Mortality:	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014
Trend:	5.5%	5.5%	Variable	Variable	4.5% to 5.5%

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

The accompanying notes are an integral part of this financial statement.

OTHER SUPPLEMENTAL INFORMATION



CLAY BENNETT
CALDWELL PARISH SHERIFF



Post Office Box 60
Columbia, LA 71418

Telephone (318) 649-2345
Facsimile (318) 649-5226

STATE OF LOUISIANA, PARISH OF CALDWELL

AFFIDAVIT

BEFORE ME, the undersigned authority, personally came and appeared, Clay Bennett, the sheriff of Caldwell Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$2,446,693 is the amount of cash on hand in the tax collector fund on June 30, 2022;

He further deposed and said:

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

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

Clay Bennett
Signature
Sheriff of Caldwell Parish

SWORN to and subscribed before me, Notary, this 27 day of September 2023
in my office in the Columbia, Louisiana.
(City/Town)

Mich Holloway (Signature)
Mich Holloway, (Print), # 189635
Notary Public
Caldwell 50 7/24 (Commission)



CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
JUNE 30, 2022

Agency Head: Clay Bennett, Sheriff

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 184,336
Benefits - Insurance	18,646
Benefits - Retirement	23,180
Benefits - Other	<u>135</u>
Total	<u>\$ 226,297</u>

OTHER SUPPLEMENTAL INFORMATION –
COMPLIANCE REQUIREMENTS

Other Reports

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

To the Honorable Clay Bennett

Caldwell Parish Sheriff
Columbia, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund of Caldwell Parish Sheriff, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Caldwell Parish Sheriff's basic financial statements and have issued our report thereon dated October 18, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2022-001, 2022-002, 2022-003, and 2022-004 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Caldwell Parish Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2022-002, 2022-003, 2022-004 and 2022-005.

**CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2022**

Caldwell Parish Sheriff's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Caldwell Parish Sheriff's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Caldwell Parish Sheriff's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana

October 18, 2023

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2022

I. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses qualified opinions on whether the financial statements of the Governmental Activities, the General Fund, and each of the Agency Funds (Tax Collector, Criminal, Civil, and Fines) of Caldwell Parish Sheriff (the Entity) were prepared in accordance with GAAP.
2. Four material weaknesses disclosed during the audit of the financial statements are reported in the Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. Four instances of noncompliance material to the financial statements of the Entity, which are required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No management letter was issued.

II. FINDINGS

2022-001 Failure in Internal Control

First reported
2021

Type
Material Weakness

Condition

The control system is not properly designed. The System as documented in the written policies and procedures is not properly communicated to employees and thus not followed by employees. Duties were not properly segregated during the fiscal year though changes were implemented when the theft referred to in finding 2022-002 was discovered. We tested 27 disbursements selected haphazardly and 17 individually significant disbursements. We tested 15 payroll transactions and scanned the payroll journals. The following are some of the examples of issues we identified while performing audit procedures:

1. Theft of funds due to improper segregation of duties. See Finding 2022-002.
2. There was no evidence of monitoring such as initials documenting review by a responsible official of bank statements, bank reconciliations and similar documents.
3. There are no account numbers used in the accounting software.
4. Transactions in bank accounts required for debt transactions were not recorded. Therefore, the bank accounts were not reconciled.
5. Travel expenses were not properly documented as to purpose and sufficiently supported by documents.
6. Salaried employees did not document attendance.
7. Leave requests were not used.
8. Authorized pay was not properly documented.
9. Minutes on time sheets were not properly converted to decimals.
10. Some employees were paid for sick leave when they had no accrued balance to draw from.
11. Signature stamps were not properly controlled.
12. Purchase orders were not used correctly. Most appear to have been completed after the purchase and thus not truly serving to monitor the budget.

**CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

Criteria

Standards for Internal Control in the Federal Government (The Green Book) and the COSO report include the following five internal control components: control environment, risk assessment, control activities, information and communication, and monitoring. These standards are generally followed by state and local governments.

Proper internal control includes adequate segregation of the duties of authorization, custody, and recording. Each significant accounting area should be addressed with unique internal control activities.

Cause

The System had been in place for many years. The former Chief Civil Deputy convicted of theft had been in that position years before the current Sheriff took office. In response to the discovery of theft by the former Chief Civil Deputy, changes were made in assignment of duties and in the Sheriff's accounting records. Some employees were new and inexperienced. Also, in response to the discovery of theft, management closed old bank accounts and opened new ones. Management also started new QuickBooks files. While the actions were proper, they complicated the bookkeeping during the fiscal year under audit.

Effect

The System and the events caused and/or could have caused the following:

1. Posting errors were made causing some transactions to be coded incorrectly as to fund and/or account.
2. In opening new bank accounts, funds withdrawn from the old accounts were deposited in incorrect bank accounts.
3. Employees were not familiar with the Sheriff's written policies and procedures.
4. Unauthorized purchases could have been made.
5. The Sheriff could have paid for goods or services that his office did not receive.
6. Funds were stolen. See 2022-002.

Recommendation

We recommend:

1. Evaluate current written policies and procedures and revise as necessary.
2. Communicate the updated policies and procedures to employees.
3. Communicate to employees that the Sheriff expects all policies and procedures to be followed.
4. Monitor activities to ensure that policies and procedures are implemented and properly followed.

Management's Response

See management's corrective action plan.

2022-002 Theft of Public Funds

First reported

2021

Type

Material Weakness, Noncompliance

Condition

In May 2022, the Louisiana Legislative Auditor issued a report on the investigation of theft of funds by the former Chief Civil Deputy. The report period ended with September 14, 2021, the date the former employee was arrested.

**CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

Criteria

Basic internal control procedures include a proper segregation of duties between custody, authorization, and recording. See Finding 2022-001.

Louisiana Revised Statute (La. R.S.) 13:5539 states, "Sheriffs; duties A. Except in the parish of Orleans, the sheriff shall be ex officio collector of state and parish taxes. B. Each sheriff or deputy shall attend every court that is held in his parish, and shall execute all writs, orders, and process of the court or judge thereof directed to him. C. Each sheriff shall be keeper of the public jail of his parish and shall preserve the peace and apprehend public offenders.

La. R.S. 14:67(A) states, "Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential."

La. R.S. 14:134(A) states, in part, "Malfeasance in office is committed when any public officer or public employee shall: (1) Intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; or (2) Intentionally perform any such duty in an unlawful manner..."

La. R.S. 14:230(B) states, "It is unlawful for any person knowingly to do any of the following: (1) Conduct, supervise, or facilitate a financial transaction involving proceeds known to be derived from criminal activity, when the transaction is designed in whole or in part to conceal or disguise the nature, location, source, ownership, or the control of the proceeds known to be derived from such violation or to avoid a transaction reporting requirement under state or federal law. (2) Give, sell, transfer, trade, invest, conceal, transport, maintain an interest in, or otherwise make available anything of value known to be for the purpose of committing or furthering the commission of any criminal activity. (3) Direct, plan, organize, initiate, finance, manage, supervise, or facilitate the transportation or transfer of proceeds known to be derived from any violation of criminal activity. (4) Receive or acquire proceeds derived from any violation of criminal activity, or knowingly or intentionally engage in any transaction that the person knows involves proceeds from any such violations. (5) Acquire or maintain an interest in, receive, conceal, possess, transfer, or transport the proceeds of criminal activity. (6) Invest, expend, or receive, or offer to invest, expend, or receive, the proceeds of criminal activity."

La. R.S. 42:1461(A) states, "Officials, whether elected or appointed and whether compensated or not, and employees of any 'public entity,' which, for purposes of this Section shall mean and include any department, division, office, board, agency, commission, or other organizational unit of any of the three branches of state government or of any parish, municipality, school board or district, court of limited jurisdiction, or other political subdivision or district, or the office of any sheriff, district attorney, coroner, or clerk of court, by the act of accepting such office or employment assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property, or other thing of value belonging to or under the custody or control of the public entity in which they hold office or are employed."

La. R.S. 39:1212 states, in part, "...all funds of local depositing authorities shall be deposited daily whenever practicable...."

Cause

The lack of segregation of duties described in Finding 2022-001 created the opportunity for the former Chief Civil Deputy to steal cash from collections of fines and property taxes and to conceal the theft for several years.

**CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

Effect

Per the LLA's investigative report, "The Caldwell Parish Sheriff's Office (CPSO) received \$586,811 more in taxes and fines and fees than was deposited from July 1, 2017, to June 30, 2021. The Chief Civil Deputy at the time, Deborah Dollar, said she took cash collected by CPSO and deposited it into her and/or her daughters' bank accounts. Ms. Dollar's and her daughters' bank records show \$167,398 of cash was deposited into Ms. Dollar's bank account, and \$9,489 of cash was deposited into her daughters' bank accounts from January 1, 2017, to September 14, 2021. By taking CPSO funds and using them for her and her daughters' personal benefit, Ms. Dollar may have violated state law."

Recommendation

The LLA's recommendation was, "We recommend the Sheriff consult with legal counsel to determine the appropriate actions to take, including recovery of improper payments. In addition, the Sheriff should:

- (1) stop accepting cash payments;
- (2) prohibit employees from cashing personal checks;
- (3) provide a lockable, separate cash register for each employee that collects payments;
- (4) require a complete record of each payment collected, to include the method and reason for the payment;
- (5) assign separate login IDs to each employee who uses the electronic collection software;
- (6) require each employee who collects payments to count and record their collections by payment type at the end of the day;
- (7) assign an employee that does not collect payments to receive and deposit collections from cashiers daily and reconcile deposits to receipts and amounts posted as collected; and
- (8) deposits funds to separate bank accounts based on the reason the payment was made."

Management's Response

See management's corrective action plan.

2022-003 Bank Balances Undersecured

First reported

2022

Type

Material Weakness, Noncompliance

Condition

As of June 30, 2022, bank balances of \$5,115,718 exceeded the sum of FDIC and pledged securities by \$944,435.

Criteria

Louisiana law requires the Entity and the bank to ensure that securities are pledged to cover any public funds on deposit that are not covered by FDIC.

Cause

The failure to pledge/request pledge was an oversight by the bank and management. Internal control is not properly designed to ensure that the Entity directs the bank to correct deficiencies in pledged securities.

Effect

The Entity's bank balances appear to have been at risk.

**CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

Recommendation

We recommend that management design procedures to ensure that bank balances are secured by FDIC and pledged securities.

Management's Response

See management's corrective action plan.

2022-004 Financial Statements Issued After Due Date

First reported

2022

Type

Material Weakness, Noncompliance

Condition

The audit report was submitted after the statutory due date.

Criteria

State law requires the Sheriff to submit to the Louisiana Legislative Auditor audited financial statements within six months of year end. Even though an extension was granted, the audit law requires a late audit finding.

Cause

See other findings.

Effect

When an entity is late filing its report, the entity can be placed on the LLA's noncompliance list. Being placed on the list results in an entity receiving no funds from the State until the entity is removed from the list. Management cannot work in a timely manner to resolve internal control deficiencies and noncompliance with laws, regulations, contracts, and grants identified by the auditor.

Recommendation

We recommend the following:

1. Implement recommendations in other findings.
2. Clearly communicate proper lines of authority and responsibility to all employees.
3. Ensure that the internal control system design includes proper monitoring, supervision, and review and ensure that such monitoring, supervision, and review is taking place.
4. Ensure that management is present and actively monitoring operations and supervising employees.
5. Engage an outside CPA to monitor accounting monthly to ensure that proper accounting and control procedures are followed.
6. Ensure that an outside CPA is allowed access to complete year-end adjustments and submit data to the auditor by August 31st each year.

Management's Response

See management's corrective action plan.

**CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

2022-005 Omitted Supplementary Information Required by State Law

First reported

2022

Type

Noncompliance

Condition

The Justice System Schedules were not included with the financial statements.

Criteria

Per the LLA's website:

"Act 87 of the 2020 Regular Legislative Session (R.S. 24:515.2) requires the Louisiana Legislative Auditor (LLA) and the Louisiana Supreme Court (LSC) to develop a uniform reporting format for local and state entities that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees. The uniform reporting format must include, at a minimum, the amounts of all pre- and post-adjudication court costs, fines, and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed; and the amounts received from disbursements."

"To satisfy the requirements of the Act, the LLA and LSC have developed two reporting schedules (Schedules) to be included in audit reports, review/attest reports, and compilation reports. Schedules are not required for Justices of the Peace or Constables, nor are they required if the entity does not have any amounts to report (i.e., blank schedules are not required).

These Schedules must be included in reports submitted by entities with a December 31, 2020, or later fiscal year end. The Schedules are considered to be Supplementary Information, requiring an in-relation opinion for audit reports, and must be completed on the cash basis. All amounts on the Schedules should be entered as positive numbers.

Each Schedule includes two six-month columns to allow the LLA to reconcile between collecting/dispersing and receiving entities with different fiscal year ends. The two six-month columns should reflect each six months of the entity's fiscal year activities (e.g., a December 31, 2020, fiscal year-end report should include columns reflecting January 1, 2020, through June 30, 2020, and July 1, 2020, through December 31, 2020, respectively."

Cause

Management was unable to provide the required information to the accountant in time to prepare the schedules for inclusion in the audited financial statements. Management considers it most important to submit the financial statements to the LLA since they were due December 31, 2022.

Effect

It appears that the Sheriff did not comply with state law.

Recommendation

See the recommendation under 2022-001.

Management's Response

See management's corrective action plan.

**CALDWELL PARISH SHERIFF
COLUMBIA, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

2021-001 Internal Control Deficiencies

Current Status

This finding is repeated as 2022-001.

2021-002 Violation of the Louisiana Local Government Budget Act

Current Status

This finding is resolved.

2021-003 Theft of Public Funds

Current Status

This finding is repeated as 2022-002.

October 18, 2023

Bosch & Statham, LLC
Post Office Box 2377
Ruston, Louisiana 71273-2377

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period **July 1, 2021, through June 30, 2022**, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas (should be customized by entity, as applicable).

Yes No

2. For the fiscal period **July 1, 2021, through June 30, 2022**, the C/C areas were administered in accordance with the best practices criteria presented in the SAUPs.

Yes No

3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

Yes No

4. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.

Yes No

5. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.

Yes No

6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between **June 30, 2022, and October 18, 2023**.

Yes No

7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.

Yes No

8. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.

Yes No

9. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.

Yes No

10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.

Yes No

11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.

Yes No

12. We represent that the 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, that we provided to you is complete.

Yes No

13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.

Yes No

14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.

Yes No

15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.

Yes No

16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.
- Yes No
17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.
- Yes No
18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.
- Yes No
19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.
- Yes No
20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.
- Yes No
21. We are not aware of any material misstatements in the C/C areas identified in the SAUPs.
- Yes No
22. We have disclosed to you any matters we are aware of that are related to the matters listed above or to compliance with state laws.
- Yes No
23. We have responded fully to all inquiries made by you during the engagement.
- Yes No
24. We have disclosed to you all known events that have occurred subsequent to **June 30, 2022**, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.
- Yes No

The previous responses have been made to the best of our belief and knowledge.

Signature Clg Bennett

Title Sheriff

Signature [Handwritten Signature]

Title Chief Deputy



Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Caldwell Parish Sheriff
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by Caldwell Parish Sheriff (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021, through June 30, 2022. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

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

We obtained and inspected the entity's policies and procedures.

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

The policy does not address any of the required elements.

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

- 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.

The policy does not address elements (2), (4), and (5).

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

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

We noted no such policy.

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

- d) *Receipts*, 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).

We noted no such policy.

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

- 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 employee(s) rate of pay or approval and maintenance of pay rate schedules.

The policy does not address the required elements.

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

- 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

We noted no such policy.

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)

We noted no such policy.

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

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

The policy does not address element (2).

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

- 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 that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

We noted no such policy.

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

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

We noted no such policy.

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

- k) *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 tolls needed to recover operations after a critical event.

We noted no such policy.

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

- l) Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

We noted no such policy.

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

Board (or Finance Committee, if applicable)

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

Not applicable.

- a) Observe that the board/finance committee met with a quorum a least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe the minutes referenced or included financial activity relating public funds comprised more than 10% of the entity's collections during the fiscal period.*
- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

Bank Reconciliations

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

We obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Management did not identify the entity's main operating account. We selected the entity's main operating account and randomly selected 4 additional accounts. We randomly selected one month from the fiscal period, and obtained and inspected the corresponding bank statement and reconciliation for selected each account.

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

- 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);

No reconciliation is performed for 1 out of 5 bank reconciliations as no checks are issued. 4 out of 5 reconciliations were performed more than 2 months after the closing date.

Exceptions: See above

Management's Response: See Management's Corrective Action Plan.

- 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);

None of the selected bank reconciliations include evidence of review.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

None of the selected bank reconciliations include evidence researching reconciling items.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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).

We obtained a listing of deposit sites from management.

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:

For the deposit site listed, we obtained a listing of collection locations and management's representation that the listing is complete.

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

Except for \$5 fees collected for Wildlife and Fisheries, the Sheriff does not collect cash. The Sheriff requires exact change only. Cash and checks collected for any purpose are placed in one of 2 locked drawers. Employees can insert payments but cannot retrieve the payments without a key..

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

- 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.

Employees responsible for collecting cash are also responsible for preparing/making bank deposits. No other 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/officials is responsible for reconciling ledger postings to each other and to the deposit.

Employees responsible for collecting cash are responsible for posting collection entries to the general ledger or subsidiary ledgers. No other employee/official is responsible for reconciling ledger postings to each other and to the deposit. However, a separate employee performs the reconciliation of the general ledger to the bank statement.

- 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.

No employees are responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions.

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.

We obtained a copy of the bond and insurance policy and noted the bond and policy were enforced during the fiscal period.

Exceptions: None

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

We randomly selected two deposit dates for each of the bank accounts selected under procedure #3. We obtained the supporting documentation for each deposit.

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

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

The entity uses prenumbered receipt books for collections received in person. Collections by mail are not logged in receipt books. The sum of receipts or other support for one deposit exceeded the deposit amount. The receipts and other documentation for one deposit agreed to the deposit. The remaining seven out of nine deposits were received by mail.

Exceptions: See above

Management's Response: See management's corrective action plan.

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

We traced 5 of the selected 9 receipts to the deposit slips without exception.

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

We traced the selected deposit slips to the bank statements.

- 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).

We noted 6 of 9 deposits tested were made within one day or week of collection.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

We traced selected deposits from the bank statement to the general ledger without exception.

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 locations (or all locations if less than 5).

We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. There was one location on the list.

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

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:

We obtained a listing of those employees involved with non-payroll purchasing and payment functions. We noted no written policies and procedures relating to employee job duties. We inquired of employees about their job duties.

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

We observed that job duties are not properly segregated.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

See 9a.

- 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.

See 9a.

- 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.

See 9a.

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:

We obtained the population and management's representation that the population is complete. We randomly selected five disbursements and obtained available supporting documentation.

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicated deliverables included on the invoice were received by the entity.

We noted no exceptions in the matching of the invoices. One disbursement met the criteria for deliverables received and noted no supporting documentation.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

We noted no evidence of documented segregation of duties.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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.

We obtained a listing of cards from management and management's representation the listing is complete.

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

Using the listing, we selected five cards and a monthly statement. Upon inspection, three of the five cards selected were opened after our testing period. One of the card's statement was not provided by management upon request.

- 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, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

Of the statement we were able to test, we noted no evidence of review or approval.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

We noted no finance charges.

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

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.

Using the statements selected above, we selected all transactions excluding fuel cards totaling 7 charges over three cards. We obtained the supporting documentation.

- (1) Not applicable.**
- (2) Not applicable.**
- (3) Not applicable.**

Not applicable.

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

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

Management did not provide a listing. We selected a sample from the general ledger. We obtained the related documentation and noted two of the four reimbursements provided did not have any supporting documentation.

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

Of the two remaining reimbursements, neither were reimbursed using a per diem.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

We noted no exceptions.

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

- 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).

We noted no documentation of business/public purpose.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

We noted no evidence of review or approval in writing.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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:

We obtained a listing from management. We selected five contracts/agreements from the listing. After inquiries, management then asserted three of the five contracts selected did not actually have a contract in place. The fourth contract selected was entered into in a prior year with additions made to the base contract in the subsequent period.

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

The one contract that was able to be tested was not subject to bid law.

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

We noted no exceptions.

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

We noted no amendments made during the fiscal period.

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

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

We selected one payment for the contract tested. We note no exceptions.

Payroll and Personnel

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

We obtained a listing from management and management's representation the listing is complete. We selected five employees/elected officials and obtained the related payroll documentation. We could not agree the paid rate to the authorized rate due to there being no documentation of authorized pay.

Exceptions: See above.

Management's Response: See management's corrective action plan.

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

We selected one pay period for testing and obtained the related documentation.

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

We noted three of the five employees did not document their daily attendance and leave.

Exceptions: See above.

Management's Response: See management's corrective action plan.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

We noted no evidence of approval for the two employees with documented attendance.

Exceptions: See above.

Management's Response: See management's corrective action plan.

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

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

Management did not provide cumulative leave records for three of the employees tested. Of the remaining two, one did not have their leave changes documented properly.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

See procedure #16.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

Management did not provide a listing. We inquired of management and noted two employees. We obtained the related documentation. We were unable to agree the authorized rate to the paid rate due to lack of documentation. Upon inspection, it appears one of the checks tested did not appear to be a true termination payment. For the second check tested, it appears sick leave was paid despite the policy not allowing it. It also appears the k-time paid was less than actual by 0.20 hours.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

We obtained management's representation.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

We obtained the ethics documentation from management.

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

The current year documentation was available for two of the five selected employees.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

Per management, no changes to the policy were made.

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 that State Bond Commission approval was obtained for each debt instrument issued.

Management listed none.

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.

We obtained a listing of outstanding bonds/notes. We selected the only one listed. We inspected the debt covenants and obtained the supporting documentation. During the year the entity stopped recording the sinking fund and debt service payments. Of the ones that were recorded, the payments were made in the correct amount but not timely. Using the bank statements as of year-end, it appears all required accounts are fully funded.

Exceptions: See above.

Management's Response: See management's corrective action plan.

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, 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.

Management listed one instance of misappropriation of public funds during the fiscal period. The Legislative Auditor conducted an investigation and released an Investigative Audit dated June 1, 2022.

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.

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

We observed the required notice on the website and posted within the Sheriff's office.

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 a backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
 - b. Obtain and inspect the entity's most recent documentation that 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 systems software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain the 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.

Using the selected employees/officials from procedure #16, we obtained the sexual harassment documentation and noted 1 of the 5 employees did not complete the required training.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

We noted no evidence of the policy and procedure being posted on the Sheriff's website.

Exceptions: See above.

Management's Response: See management's corrective action plan.

**CALDWELL PARISH SHERIFF
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2022**

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before Feb. 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.

Management did not prepare the annual sexual harassment report.

Exceptions: See above.

Management's Response: See management's corrective action plan.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is 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.

BOSCH & STATHAM, LLC
Bosch & Statham
Ruston, Louisiana
October 18, 2023



CLAY BENNETT CALDWELL PARISH SHERIFF



Post Office Box 60
Columbia, LA 71418

Management's Corrective Action Plan

Telephone (318) 649-2345
Facsimile (318) 649-5226

October 31, 2023

Schedule of Findings

As of and for the year ended June 30, 2022

Findings – Financial Statement Audit

2022-001 Failure in Internal Control

We understand the finding and the resulting issues. Fiscal year 2022 was largely a period of recovery for our operations. We have made many changes that should resolve this finding in part or in whole in fiscal year 2023.

2022-002 Theft of Public Funds

We understand the finding and believe this issue has been fully remedied in the subsequent year. 2022-003 Bank

2022-003 Balances Undersecured

We understand the finding and have communicated with our banking institutions to remedy this in the subsequent year.

2022-004 Financial Statements Issued after Due Date

We understand the timeline of report submission. We will make every effort to provide audit documentation requested on time in the future.

2022-005 Omitted Supplementary Information Required by State Law.

The schedule was omitted due to the improper coding of many of the necessary inputs to the schedule. We will resume with the preparation of the schedule in the subsequent year.

Independent Accountant's Report on Agreed Upon Procedures

We will take the auditors' comments under consideration and work to implement solutions.

Signature: _____

Sheriff Clay Bennett

Signature: _____

Chief Deputy Jack McKeithen

Louisiana Legislative Auditor’s Finding Template for Reporting Fraud and Misappropriations

Caldwell Parish Sheriff:

June 30, 2022:

#	ELEMENT OF FINDING	RESPONSE
1	A general statement describing the fraud or misappropriation that occurred.	Theft of Public Funds
2	A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Cash from fines and property tax payments.
3	The amount of funds or approximate value of assets involved.	\$586,811
4	The department or office in which the fraud or misappropriation occurred.	Caldwell Parish Sheriff
5	The period of time over which the fraud or misappropriation occurred.	July 1, 2017 – June 30, 2021
6	The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.	Chief Civil Deputy
7	The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	Deborah Dollar
8	Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	No
9	If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	N/A
10	Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	Yes
11	What is the status of the investigation at the date of the auditor’s/accountant’s report?	Completed
12	If the investigation is complete and the person believed to have committed the act of fraud or	Yes

Louisiana Legislative Auditor’s Finding Template for Reporting Fraud and Misappropriations

Caldwell Parish Sheriff:

June 30, 2022:

	misappropriation has been identified, has the agency filed charges against that person?	
13	What is the status of any related adjudication at the date of the auditor’s/accountant’s report?	Completed
14	Has restitution been made or has an insurance claim been filed?	Partial restitution has been made and a claim has been filed.
15	Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	Yes
16	Did the agency’s internal controls allow the detection of the fraud or misappropriation in a timely manner?	No
17	If the answer to the last question is “no,” describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner.	Multiple people shared a cash drawer, one individual was tasked with recording & making deposits without review, allowed for personal checks to be cashed, no one tracked how much was collected prior to submitting money for deposit, receipts were not written for collection, etc.
18	Management’s plan to ensure that the fraud or misappropriation does not occur in the future	We are implementing the recommendation to halt accepting cash as a form of payment.