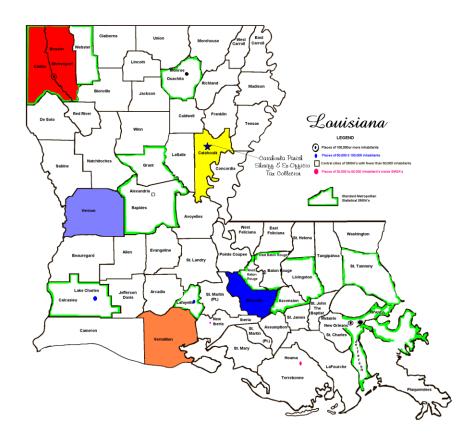
Annual Financial Statements

June 30, 2024

CATAHOULA PARISH SHERIFF Harrisonburg, Louisiana



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, serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera, and provides assistance to other law enforcement agencies within the parish.

CATAHOULA PARISH SHERIFF

Table of Contents June 30, 2024

	SCHEDULE NO.	PAGE NO.
Independent Auditor's Report.		1-3
Management's Discussion and Analysis.		4-8
Basic Financial Statements		
Statement of Net Position.	A	10
Statement of Activities.	В	11
Balance Sheet, Governmental Funds.	C	12
Reconciliation of the Government Funds Balance Sheet to the Government- Wide Financial Statement of Net Position	D	13
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.	E	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities.	F	15
Statement of Fiduciary Net Position.	G	16
Statement of Changes in Fiduciary Net Position.	Н	17
Notes to the Basic Financial Statements.		19-44
Required Supplemental Information		
Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget and Actual	1	46
Note to Budgetary Comparison Schedule	2	47
Schedule of the Employer's Proportionate Share of the Net Pension Liability	3	48
Schedule of Employer Contributions	4	49
Notes to Changes to Required Supplementary Information.	5	50
Schedule of Changes in Net OPEB Liability & Related Ratios.	6	51
Other Information		
Affidavit		53
Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer		54
Justice System Funding Schedule		55
Other Reports		
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance with Government Auditing Standards		57-58
Schedule of Findings and Ouestioned Costs.		59-63
Management's Corrective Action.		64-65
Management Letter Comments		66
Management's Summary of Prior Year Findings		67-68
Independent Accountant's Report on Applying Agreed-Upon Procedures		69-78

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Fax: (318) 992-4374 Honorable Toney J. Edwards, Sheriff

Catahoula Parish Sheriff Harrisonburg, Louisiana

Report on the Audit of the Financial Statements Opinions

We have audited the accompanying financial statements of the governmental activities and aggregate remaining fund information of the Catahoula Parish Sheriff, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Catahoula Parish Sheriff's basic financial statements as listed in the table of contents.

Certified Public Accountants

P.O. Box 1608

1737 N 2nd St. - Suite A

Jena, Louisiana 71342 Tel: (318) 992-6348

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and aggregate remaining fund information of the Catahoula Parish Sheriff, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Catahoula Parish Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Substantial Doubt about the Catahoula Parish Sheriff Office's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the Catahoula Sheriff's Office will continue as a going concern. As discussed in Note 18 to the financial statements, the Sheriff's Office is facing an operating deficit of \$1,996,907, raising conditions that indicate substantial doubt about its ability to continue as a going concern. Management's evaluation of these events and conditions, along with management's plan to address these issues, are also described in Note 18. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Catahoula Parish Sheriff's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures
 that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
 effectiveness of the Catahoula 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 Catahoula 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.

Emphasis of Matter

As disclosed in the schedules and statements, the total net pension liability for the Sheriff's Pension and Relief Fund was \$4,473,551 and the other post-employment benefits (OPEB) liability was \$5,262,936 as of June 30, 2024. The actuarial valuation was based on various assumptions made by the actuaries. Because actual experience may differ from the assumptions used in the actuarial valuations, there is a risk that the net pension liability and OPEB liability at June 30, 2024 could be under or overstated. Our opinions are not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information schedules 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Catahoula Parish Sheriff's basic financial statements. The Schedule of Compensation, Benefits and other Payments to Agency Head or Chief Executive Officer and Justice System Funding Schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and other Payments to Agency Head or Chief Executive Officer and the Justice System Funding Schedule 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 November 21, 2024, on our consideration of the Catahoula 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 Catahoula 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 Catahoula Parish Sheriff Office's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated November 21, 2024, on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

The Vercher Group
November 21, 2024
Jena, Louisiana

CATAHOULA PARISH SHERIFF

Toney J. Edwards-Sheriff

PO Box 655 Harrisonburg, Louisiana 71340 Tel: (318) 744-5411 Fax: (318) 744-5568

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Sheriff's Department, we offer readers of the Catahoula Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Sheriff's Department for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the Sheriff's Department's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Governmental Funds

- The liabilities of the Sheriff's Department exceeded its assets at the close of the most recent fiscal year by \$(6,301,327) (net position). This is a \$2,082,001 decrease from last year.
- The Sheriff's Department had total revenue of \$13,407,113, of which \$8,629,691 came from intergovernmental revenue sources. This is a \$1,081,672 decrease from last year's revenues, mainly due to a decrease of \$1,100,000 in loan proceeds.
- The Sheriff's Department had total expenditures of \$15,404,020. This is an \$195,233 increase from last year, mainly due to an increase in Catahoula Sheriff other expenditures in the amount of \$3,534,241.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Sheriff's Department's basic financial statements. The Sheriff's Department's basic financial statements consist of two components: 1) fund financial statements, and 2) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The Sheriff is a special-purpose entity engaged only in governmental activities. Accordingly, only fund financial statements are presented as the basic financial statements.

Effective, January 1, 2004, the Sheriff adopted Governmental Accounting Standards (GASB) Statement No. 34, Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments.

FUND FINANCIAL STATEMENTS

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

USING THIS ANNUAL REPORT

The Sheriff's Department's annual report consists of financial statements that show information about the Sheriff's Department's funds, the governmental fund.

Our auditor has provided assurance in his independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the basic financial statements are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the other information included in this report. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts of this report.

Reporting the Sheriff's Department's Most Significant Funds

The Sheriff's Department's financial statements provide detailed information about the most significant funds. The Sheriff's Department may establish other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using grants and other money.

Comparative Statement of Net Position as of June 30, 2024 - Governmental Funds

Assets		2023	2024	% Change
Cash & Investments	\$	1,654,376 \$	1,096,176	-33.8
Receivables		832,078	739,575	-11.2
Inventory		81,064	73,343	-9.6
Due from Commissary Fund		931,060	-0-	-100.0
Capital Assets, Net of Accumulated Depreciation	_	13,337,560	12,821,244	-3.9
Total Assets	_	16,836,138	14,730,338	-12.5
Deferred Outflow of Resources		5,896,278	5,140,291	-12.9
Liabilities & Net Position				
Accounts, Salaries, & Other Payables		665,964	933,429	40.2
Notes Payable		12,450,136	11,513,445	-7.5
Due to Commissary		-0-	89,945	100.0
OPEB Liability		5,995,162	4,473,551	-25.4
Net Pension Liability	_	4,554,765	5,262,936	15.6
Total Liabilities	_	23,666,027	22,273,306	-5.9
Deferred Inflow of Resources		3,285,715	3,898,650	18.7
Net Position				
Net Investment in Capital Assets		884,489	1,307,799	47.9
Unrestricted	_	(5,103,815)	(7,609,126)	-48.1
Total Net Position	\$	(4,219,326) \$	(6,301,327)	-49.4

Comparative Changes in Fund Balances for the Year Ended June 30, 2024 - Governmental Funds

Revenues		2023	2024	% Change
Fees, Fines, & Charges	\$	883,698 \$	565,738	-36.0
Taxes		2,713,295	3,041,410	12.1
Intergovernmental		8,424,849	8,629,691	2.5
Grants		375,573	191,800	-49.0
Telephone & Commissary – CCC		935,966	845,057	-9.8
Miscellaneous		55,404	133,417	140.8
Loan Proceeds		1,100,000	-0-	-100.0
Total Revenues	<u></u> -	14,488,785	13,407,113	-7.5
Expenditures				
Public Safety:				
Administration & Prison/Prisoner Expense		3,913,391	3,080,381	-21.3
Repairs & Maintenance		132,451	70,590	-46.7
Other Expenditures		-0-	906,891	100.0
Capital Outlay		1,444,996	67,993	-95.3
Debt Service		128,288	159,020	24.0
Correctional Center:				
Administration & Prison/Prisoner Expense		8,147,868	6,786,839	-16.7
Repairs & Maintenance		200,035	219,521	9.8
Other Expenditures		-0-	3,534,241	100.0
Capital Outlay		184,075	44,618	-75.8
Debt Service		1,057,683	533,926	-49.6
Total Expenditures		15,208,787	15,404,020	1.9
Increase (Decrease) in Fund Balances		(720,002)	(1,996,907)	-177.4
Beginning Fund Balances		3,552,616	2,832,614	-20.3
Ending Fund Balances	\$	2,832,614 \$	835,707	-70.5

CAPITAL ASSETS

Capital Assets – Governmental Fund

At June 30, 2024, the Sheriff's Department had \$12,821,244 invested in capital assets, including vehicles, furniture, and equipment.

Capital Assets At Year-End

	_	2023	2024
General Fund Capital Assets	\$	3,004,487	\$ 3,117,380
Correctional Center Capital Assets*		12,561,225	12,605,843
Accumulated Depreciation	_	(2,228,152)	(2,901,979)
Total Net Position	\$	13,337,560	\$ 12,821,244

^{*}Land in the amount of \$90,000 is not being depreciated.

CONTACTING THE SHERIFF'S DEPARTMENT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Sheriff's Department's finances and to show the Sheriff's Department's accountability for the money it receives. If you have questions about this report or need additional information, contact Robert Swayze, Chief Civil Deputy at the Sheriff's Department, phone number (318) 744-5411.

Basic Financial Statements

Statement of Net Position June 30, 2024

	 VERNMENTAL ACTIVITIES
ASSETS	
CURRENT ASSETS	
Cash	\$ 809,454
Investments	286,722
Receivables	739,575
Due from commissary fund	-0-
Inventory	73,343
Capital Assets (Net of Accumulated Depreciation)	 12,821,244
TOTAL ASSETS	 14,730,338
DEFERRED OUTFLOW OF RESOURCES	
Pension Fund Related	3,663,662
OPEB Related	 1,476,629
LIABILITIES	
CURRENT LIABILITIES	
Accounts, Salaries, & Other Payables	933,429
Due to Commissary	89,945
Current Notes & Leases Payable	 865,544
TOTAL CURRENT LIABILITIES	1,888,918
NON-CURRENT LIABILITIES	
Notes & Leases Payable	10,647,901
Net Pension Liability	5,262,936
OPEB Liability	4,473,551
TOTAL NON-CURRENT LIABILITIES	20,384,388
TOTAL LIABILITIES	 22,273,306
DEFERRED INFLOW OF RESOURCES	
Pension Fund Related	609,034
OPEB Related	 3,289,616
NET POSITION	
Net Investment in Capital Assets	1,307,799
Unrestricted	(7,609,126)
TOTAL NET POSITION	\$ (6,301,327)

NET (EXPENSE)

CATAHOULA PARISH SHERIFF HARRISONBURG, LOUISIANA

Statement of Activities

For the Year Ended June 30, 2024

					P	ROGRAM REVE	NUE	S		REVENUES & CHANGES IN NET ASSETS
		Expenses		FEES, FINES, & CHARGES FOR SERVICES		OPERATING GRANTS		CAPITAL GRANTS & CONTRIBUTIONS		GOVERNMENTAL ACTIVITIES
GOVERNMENTAL ACTIVITIES									•	
Public Safety	\$	(4,125,855)	\$	565,738	\$	577,771	\$	191,800	\$	(2,790,546)
Correctional Safety		(11,415,613)		922,384		-0-		-0-		(10,493,229)
Interest Expense		(448,553)		-0-	_	-0-		-0-	,	(448,553)
TOTAL GOVERNMENTAL ACTIVITIES	\$	(15,990,021)	\$	1,488,122	\$	577,771	\$	191,800	1	(13,732,328)
						GENERAL REVENUES Taxes: Ad Valore Sales Tax Intergovernme Pension Relate Miscellaneous TOTAL GENER	ntal d & RAL	OPEB Related REVENUES		1,815,867 1,225,543 8,051,920 473,580 133,417 11,700,327
						CHANGE IN NI				(2,032,001)
						PRIOR PERIOR NET POSITION				(50,000) (4,219,326)
						NET POSITION			\$	(6,301,327)
						TILL I OBITION		124.10	Ψ	(0,501,521)

CATAHOULA PARISH SHERIFF HARRISONBURG, LOUISIANA Balance Sheet, Governmental Funds June 30, 2024

	 VERNMENTAL ACTIVITIES
ASSETS	
Cash	\$ 809,440
Investments	286,722
Receivables	739,575
Due from commissary fund	-0-
Inventory	73,343
TOTAL ASSETS	 1,909,080
LIABILITIES Accounts, Salaries, and Other Payables TOTAL LIABILITIES	 1,073,373 1,073,373
FUND BALANCE	
Unassigned	762,364
Nonspendable	73,343
TOTAL	 835,707
TOTAL LIABILITIES & FUND BALANCE	\$ 1,909,080

Reconciliation of the Government Funds Balance Sheet to the Government-Wide Financial Statement of Net Position June 30, 2024

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Fund Balance, Total Governmental Funds (Statement C)		\$ 835,707
Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the Governmental Funds.		
Capital Assets	15,723,223	
Less Depreciation	(2,901,979)	
		12,821,244
Deferred inflows and outflows of resources are not recognized in the fund balance of Governmental Funds Statement.		,- ,
Pension and OPEB Related Inflows	(3,848,637)	
Pension and OPEB Related Outflows		
·		1,291,654
Long-term liabilities including bonds payable are not due and payable in the current period and, therefore, are not reported in the Governmental Funds.		, ,
Notes Payables	(11,513,445)	
OPEB Liability	(4,473,551)	
Net Pension (Liability) Asset	(5,262,936)	
• • • • • • • • • • • • • • • • • • •		 21,249,932)
Net Position of Governmental Activities (Statement A)		\$ (6,301,327)

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenditures & Changes in Fund Balances Governmental Funds For the Year Ended June 30, 2024

		VERNMENTAL ACTIVITIES
REVENUES		_
Fees & Charges	\$	474,681
Taxes:		
Ad Valorem Tax		1,815,867
Sales Tax		1,225,543
Fines		91,057
Intergovernmental Revenue:		
Public Safety		577,771
Correctional Center		8,051,920
Grants		191,800
Miscellaneous		133,417
Telephone & Commissary - CCC		845,057
TOTAL REVENUES	*********	13,407,113
Expenditures		
Public Safety:		
Administration		3,025,662
Prison/Prisoner Expense		54,719
Repairs & Maintenance		70,590
Capital Outlay		67,993
Other expenditures		906,891
Debt Service		159,020
Correctional Facility:		
Administration		5,719,582
Prison/Prisoner Expense		1,067,257
Repairs & Maintenance		219,521
Capital Outlay		44,618
Other Expenditures		3,534,241
Debt Service		533,926
TOTAL EXPENDITURES		15,404,020
NET CHANGE IN FUND BALANCE		(1,996,907)
FUND BALANCES-BEGINNING		2,832,614
FUND BALANCES-ENDING	\$	835,707

The accompanying notes are an integral part of this statement.

(2,032,001)

CATAHOULA PARISH SHERIFF HARRISONBURG, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances of Governmental Funds To the Statement of Activities For the Year Ended June 30, 2024

Net Change in Fund Balances, Total Governmental Funds, Statem	ent E	\$	(1,996,907)
Governmental funds report OPEB and pension outlays as expendid However, in the Statement of Activities, the cost is based on values assumptions made by the pension fund's actuary. Governmental	arious funds		
do not recognize employee contributions to the pension fur revenue.	nd as		
Difference in pension expenditures and pension			
expense	(678,914)		
Pension related revenue	288,298		
OPEB related revenue	185,282		
Difference in OPEB expenditures and OPEB expense	(52,844)		
·			(258,178)
Governmental funds report capital outlays as expenditures. However	er, in		, , ,
the Statement of Activities the cost of those assets is allocated			
their estimated useful lives and reported as depreciation expense	•		
Capital Outlay	160,446		
Depreciation Expense	(673,827)		
	((513,381)
The issuance of long-term debt (bonds, leases, etc.) provides of	urrent		(/
financial resources to governmental funds, while the repayment			
principal of long-term debt consumes the current financial reso			
of governmental funds. Neither transaction, however, has any effective of governmental funds.			
net position. Also, governmental funds report the effect of iss			
costs premiums, discounts, and similar items when debt is is			
whereas these amounts are deferred and amortized in the Statem			
Activities. This amount is the net effect of these differences			
treatment of long-term debt and related items.			
Principal Paid	865,544		
Loan Proceeds	-0-		
Accrued interest	(129,079)		
-		<u></u>	736,465

Changes in Net Position of Governmental Activities, Statement B

CATAHOULA PARISH SHERIFF HARRISONBURG, LOUISIANA Statement of Fiduciary Net Position June 30, 2024

		CIVIL Fund		TAX COLLECTION FUND		BOND FUND		Inmate Fund		COMMISSARY FUND	WORK RELEASE FUND	TOTAL		
ASSETS	_		_		_		_		-					
Cash & Cash Equivalents	\$	57,424	\$	846	\$	246,394	\$	12,123	\$	39,156	\$ 6,722	\$	362,665	
Investments		-0-		-0-		-0-		-0-		-0-	-0-		-0-	
Accounts Receivable		12,679		-0-		25,548		13,810		-0-	-0-		52,037	
Due from Sheriff		-0-		-0-		-0-		-0-		89,945	-0-		89,945	
TOTAL ASSETS		70,103		846		271,942		25,933		129,101	 6,722	_	504,647	
LIABILITIES														
Amounts due Sheriff		-0-		-0-		-0-		-0-		-0-	-0-		-0-	
Held for Others		70,103		846		271,942		25,933		129,101	6,722		504,647	
Held for Taxing Bodies		-0-		-0-		-0-		-0-		-0-	-0-		-0-	
TOTAL LIABILITIES		70,103		846	- ·-	271,942		25,933		129,101	 6,722	_	504,647	
NET POSITION	\$_	-0-	\$_	-0-	\$	-0-	\$_	-0-	\$	-0-	\$ -0-	\$_	-0-	

Statement of Changes in Fiduciary Net Position Fiduciary Funds June 30, 2024

		CIVIL FUND	TAX COLLECTION FUND		BOND FUND	INMATE FUND	COMMISSARY FUND	WORK RELEASE FUND	TOTAL
ADDITIONS Income TOTAL ADDITIONS	\$	105,488 105,488	\$ 5,537,508 5,537,508	\$	253,256 253,256	\$ 158,063 158,063	\$ 1,697,648 1,697,648	\$	\$ 7,827,402 7,827,402
DEDUCTIONS Disbursements TOTAL DEDUCTIONS	. <u></u> .	156,897 156,897	 5,563,713 5,563,713		232,721 232,721	 153,024 153,024	2,677,865 2,677,865	84,104 84,104	8,868,324 8,868,324
Change in Liabilities		(51,409)	(26,205)		20,535	5,039	(980,217)	(8,665)	(1,040,922)
LIABILITIES - BEGINNING		121,512	27,051		251,407	20,894	1,109,318	15,387	1,545,569
LIABILITIES - ENDING	\$_	70,103	\$ 846	\$_	271,942	\$ 25,933	\$ 129,101	\$ 6,722	\$ 504,647

Notes To The Basic Financial Statements

NOTES TO THE BASIC FINANCIAL STATEMENTS

INTRODUCTION

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

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

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

The Sheriff also has a cooperative endeavor agreement with the State of Louisiana to operate a prison.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The Sheriff is an independently elected official; however, the Sheriff is fiscally dependent on the Catahoula Parish Police Jury. The police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office. Because the Sheriff is fiscally dependent on the police jury, the Sheriff was determined to be a component unit of the Catahoula Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the Catahoula Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

GASB Statement No. 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

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

Fund Financial Statements (FFS)

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

The Sheriff reports the following major governmental fund:

The *General Fund* is the primary operating fund of the Sheriff. It accounts for all financial resources except those that are required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

Additionally, the Sheriff reports the following fund types:

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections), for deposits held pending court action and deposits held for inmates. These funds are custodial in nature (asset equal liabilities) and do not involve measurement of results of operation. Consequently, the agency funds have no measurement focus, and use the accrual basis of accounting, which is in accordance with accounting principles generally accepted in the United States.

C. EQUITY CLASSIFICATIONS

In the government-wide financial statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

<u>Net Investment in Capital Assets</u> - Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

<u>Restricted Net Position</u> - Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

<u>Unrestricted Net Position</u> - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies restricted resources first. The policy concerning which to apply first varies with the intended use and legal requirements. The decision is typically made by management at the incurrence of the expense.

In the Fund Financial Statements, governmental fund equity is classified as a fund balance. The Sheriff has implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

- c. Committed fund balance amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;
- d. Assigned fund balance amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance amounts that are available for any purpose; positive amounts are reported only in the general fund.

D. BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund and Other Funds, of Statements A and B, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund 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 is then reconciled, through adjustment, to a government-wide view of sheriff operations.

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

Revenues

Ad valorem taxes and commissions earned from the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on September 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

Intergovernmental revenues are recorded when the Sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured, and the income is available. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition.

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Program Revenues

Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from sheriff users as a fee for services; program revenues reduce the cost of the function to be financed from the Sheriff's general revenues.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

E. CASH & CASH EQUIVALENTS

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

F. INVESTMENTS

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

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost. The Sheriff's office has a capitalization policy of \$2,500.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Furniture and fixtures	7-10 Years
Vehicles	7-10 Years

H. EXTRAORDINARY & SPECIAL ITEMS

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

I. INVENTORIES

All inventories are valued at cost using the first-in/first out method. Inventories are recorded as expenditures when consumed rather than when purchased.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

J. ESTIMATES

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

K. NEW ACCOUNTING PRONOUNCEMENT

In June of 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, Leases. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities of leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

(2) AD VALOREM TAXES

The Sheriff levies taxes on real and business personal property located within its boundaries. The Sheriff utilizes the services of the Catahoula Parish Tax Assessor to assess the property values and prepare the Sheriff's property tax roll. The Sheriff bills and collects its own property taxes.

Property Tax Calendar					
Assessment Date	January 1				
Levy Date	No Later Than June 1				
Tax Bills Mailed	On Or About October 15				
Total Taxes Are Due	December 31				
Penalties And Interest Are Added	January 1				
Lien Date	January 1				

The following is a summary of authorized and levied ad valorem taxes:

	Authorized	Levied	Expiration	Assessed	Total
	Millage	Millage	Date	Value	Tax
Law Enforcement	27.81	27.81	N/A	\$71,523,650	\$1,989,084

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

(3) <u>CASH & INVESTMENTS – (CERTIFICATES OF DEPOSIT IN EXCESS OF 90 DAYS)</u>

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Entity that the fiscal agent bank has failed to pay deposit funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Entity's name.

Deposits

It is the Sheriff's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The Sheriff's deposits are categorized to give an indication of the level of risk assumed by the Sheriff at year end. The categories are described as follows:

- Category 1 Insured or collateralized with securities held by the Sheriff or by its agent in the Sheriff's name.
- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the Sheriff's name.
- *Category 3* Uncollateralized.

		Concordia Bank	CLB Community Bank	Southern Heritage Bank		Total
Bank Balances	\$	376,910 \$	1,129,458	2,943	\$	1,509,311
Secured As Follows	'				•	
FDIC (Category 1)		250,000	500,000	2,943		752,943
Securities (Category 2)		1,162,684	1,871,528	-0-		3,034,212
Unsecured (Category 3)		-0-	-0-	-0-		-0-
Total	\$	1,412,684 \$	2,371,528	5 2,943	\$	3,787,155

Deposits were fully secured as of June 30, 2024.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

(4) <u>RECEIVABLES</u>

The receivables of \$739,575 at June 30, 2024, are as follows:

Class of Receivables						
CPSO Accounts & Taxes						
Receivable	\$	33,413				
Correctional		706,162				
Total	\$	739,575				

Allowance for doubtful accounts is considered not material and is not presented.

(5) <u>CAPITAL ASSETS</u>

Capital assets and depreciation activity as of and for the year ended June 30, 2024, is as follows:

Covernmental Activities		Balance	A dditions		Deletions		Balance
Governmental Activities	_	06/30/23	Additions		Deletions	-	06/30/24
General Fund Capital Assets	\$	3,001,552	\$ 115,828	\$	-0-	\$	3,117,380
Correctional Center Capital Assets*		12,561,225	44,618		-0-		12,605,843
Total Fixed Assets		15,562,777	160,446		-0-	-	15,723,223
General Fund Accumulated Depreciation		(1,262,711)	(193,336)	-	-0-	•	(1,456,047)
Correctional Center Accumulated Depreciation		(965,441)	(480,491)		-0-		(1,445,932)
Total Accumulated Depreciation		(2,228,152)	(673,827)		-0-		(2,901,979)
Capital Assets, Net	\$	13,334,625	\$ (513,381)	\$	-0-	\$	12,821,244

^{*}Land in the amount of \$90,000 is not being depreciated.

(6) ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$1,023,374 at June 30, 2024 are as follows:

Salaries	\$ 198,930
Retirement/Health Ins.	293,386
Accounts	441,113
Due to Commissary	89,945
Total	\$ 1,023,374

(7) **SHORT-TERM DEBT**

GASB Statement No. 38 requires details about short-term debt activity during the year, even if no short-term debt is outstanding at year-end. Short-term debt results from borrowings characterized by anticipation notes, use of lines of credit, and similar loans.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

a. A schedule of changes in short-term debt, disclosing beginning and end-of-year balances, increases, and decreases is as follows:

Beginning				Ending
Debt	Increases	_	Decreases	 Debt
\$ -0-	\$ -0-	\$	-0-	\$ -0-

b. The purpose for which the short-term debt being issued was for operating purposes.

(8) CHANGES IN LONG-TERM DEBT

The following is a summary of bonds payable of the Catahoula Parish Sheriff's Office for the year ended June 30, 2024.

	Balance 6-30-2023	Additions	Principal Paid	Balance 6-30-2024
Armored vehicle lease	\$ 209,292	\$ -0-	\$ (38,326) \$	170,966
Correctional Center Note	11,115,941	-0-	(692,947)	10,422,994
4 vehicle leases	13,577	-0-	(13,577)	-0-
Lease Purchase of Building	1,040,178	-0-	(120,693)	919,485
Total	\$ 12,378,988	\$ -0-	\$ (865,543) \$	11,513,445

Bond and lease notes payable at June 30, 2024, are comprised of the following issues:

Correctional Center Note		
\$12,400,000 note with Delta Bank starting 05/05/2021. Due in monthly		
installments of \$89,246.57 with an interest rate of 3.5% for 118 months.	\$	10,422,994
Armored vehicle		
\$276,607 lease starting August 2021. Due in annual installments of \$44,280		
with an interest rate of 2.93% till August 2028.		170,966
4 Vehicle leases		
\$135,653 lease starting July 2019. Due in monthly installments of \$2,736		
with an interest rate of 3.0% till November 2023.		-0-
Lease Purchase of building		
\$1,100,000 lease starting June 2023. Due in monthly installments of \$15,000		
With interest rate of 6.0% till May 2028.	_	919,485
Total	\$	11,513,445

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

The annual requirements to amortize all debt outstanding as of June 30, 2024, including interest payments, are as follows:

Year Ending		Correctional	Armored	4 vehicles	CPSO Lease	
June 30,		Center Note	Vehicle	Lease	Purchase	Total
2025		1,070,959	44,280	-0-	190,800	1,306,039
2026		1,070,959	44,280	-0-	190,800	1,306,039
2027		1,070,959	44,280	-0-	190,800	1,306,039
2028		1,070,959	-0-	-0-	190,800	1,261,759
2029		1,070,959	-0-	-0-	146,000	1,216,959
2030-2034		5,354,795	-0-	-0-	-0-	5,354,795
2035-2037	_	1,517,190	-0-	-0-	-0-	1,517,190
Total	\$	12,226,780	132,840	-0-	909,200	13,268,820

(9) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (PENSIONS)

The Sheriffs' Pension and Relief Fund prepares its employer pension schedules in accordance with Governmental Accounting Statement No. 68 - Accounting and Financial Reporting for Pensions - an amendment of GASE Statement No. 27. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It also provides methods to calculate participating employers' proportionate share of net pension liability (asset), deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows. GASB Statement No. 67 -Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25 provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Basis of Accounting

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

Fund Employees

The Fund is not allocated a proportionate share of the net pension liability (asset) related to its employees. The net pension liability (asset) attributed to the Fund's employees is allocated to the remaining employers based on their respective employer allocation percentage.

Plan Fiduciary Net Position

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

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

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

Pension Netting

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

A. PLAN DESCRIPTION

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

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

Retirement Benefits:

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

For a member whose first employment began on or before January 1, 2012, 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 began after June 30, 2006, and before July I, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 125% of the preceding twelve-month period.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

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

Disability Benefits:

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

Survivor Benefits:

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

Deferred Benefits:

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

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

Back Deferred Retirement Option Plan (Back-DROP):

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retiren1ent may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retiren1ent and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Permanent Benefit Increases/Cost of Living Adjustments:

As fully described in Title 11 of the Louisiana Revised Statutes, the Fund allows for the payment ofpem1anent benefit increases, also known as cost-of living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature. Cost-of-living provision for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have attained the age of sixty and have been retired for at least one year. Funding criteria for granting cost-of-living adjustments is dependent on the funded ratio.

B. EMPLOYER CONTRIBUTIONS

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2023, the actual employer contribution rate was 11.50% with an additional 0% allocated from the Funding Deposit Account. Employer contributions for the year ended June 30, 2023, were \$92,411,681.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from the pension expense. Non-employer contributions for the year ended June 30, 2023, was \$48,138,539.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

C. SCHEDULE OF EMPLOYER ALLOCATIONS

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

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

D. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability (asset), the various categories of deferred outflows of resources, the various categories of deferred inflows of resources, and the various categories of pension expense. The schedule of pension amounts by employer was prepared using the allocations included in the schedule of employer allocations.

E. ACTUARIAL METHODS AND ASSUMPTIONS

The net pension liability (asset) was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

The components of the net pension liability (asset) of the Fund's employers as of June 30, 2023, are as follows:

		<u>2023</u>
Total Pension Liability	\$	5,470,935,030
Plan Fiduciary Net Position	_	(4,592,157,753)
Total Net Position Liability	\$	878,777,277

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022, are as follows:

Valuation Date June 30, 2023

Actuarial Cost Method Individual Entry Age Normal Method

Actuarial Assumptions:

Investment Rate of Return 6.85%, net of investment expense

Discount Rate 6.85%

Projected Salary Increases 5.00% (2.50% Inflation, 2.50% Merit)

Mortality Rates Pub-2010 Public Retirement Plan 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.

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.

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.

Expected Remaining Service Lives 2023- 5 years

2022 - 5 years 2021 - 5 years 2020 - 6 years 2019 - 6 years 2018 - 6 years 2017 - 7 years

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits

currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees

as they were deemed not to be substantively automatic.

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

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing 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, 2023, were as follows:

<u> </u>		Expected Rate of R	eturn
	Target Asset	Real Return Arithmetic	Long-term Expected Portfolio
<u> </u>	Allocation	Basis	Real Rate of Return
Asset Class			
Equity Securities	62%	6.69%	4.15%
Bonds	25%	4.92%	1.23%
Alternative Investments	13%	5.77%	0.75%
Totals	100%		6.13%
Inflation			2.49%
Expected Arithmetic Nominal Return			8.62%

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

F. SENSITIVITY TO CHANGES IN DISCOUNT RATE

The following presents the net pension liability (asset) of the part1c1pating employers calculated using the discount rate of 6.85%, as well as what the employers' net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate as of June 30, 2023:

		Changes in Discount Rate:	_
	1% Decrease	Current Discount Rate	1% Increase
	5.85%	6.85%	7.85%
Net Pension Liability	\$1,557,207,939	\$878,777,277	\$312,977,761

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

G. CHANGE IN NET PENSION LIABILITY

The changes in the net pension liability (asset) for the year ended June 30, 2023, were recognized in the current reporting period except as follows:

Differences between Expected and Actual Experience:

The differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized as pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The differences between expected and actual experience resulted in deferred inflows of resources as of June 30, 2023, as follows:

						 June 3	0, 20	023
		Deferred		Deferred	Pension	Deferred		Deferred
		Outflows		Inflows	Expense	Outflows	Inflows	
	_		_		(Benefit)			
2023	\$	168,797,686	\$	-	\$ 33,759,537	\$ 135,038,149	\$	-
2022		37,389,074		-	9,347,268	28,041,806		-
2021		-		10,034,245	(3,344,748)	-		6,689,497
2020		-		9,791,599	(3,263,867)	-		6,527,732
2019		-		5,732,480	(2,866,240)	-		2,866,240
2018		-		10,603,131	(10,603,131)	-		-
2017	\$	-	\$	4,222,743	\$ (4,222,743)	 	_	
					Totals	\$ 163,079,955	\$	16,083,469

Differences between Projected and Actual Investment Earnings

The differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The differences between projected and actual investment earnings resulted in a net deferred inflow of resources as of June 30, 2023, as follows:

I..... 20 2022

						_	June	30,	2023	_	
		Deferred		Deferred	Pension Expense		Deferred		Deferred		Net Deferred
	_	Outflows	_	Inflows	(Benefit)	_	Outflows		Inflows	_	Outflows
2023	\$	-	\$	115,687,164	\$ (23,137,433)	\$	-	\$	92,549,731	\$	(92,549,731)
2022		700,480,102		-	175,120,026		525,360,076		-		525,360,076
2021		-		449,229,148	(149,743,049)		-		299,486,099		(299,486,099)
2020		84,445,823		-	42,222,911		42,222,912		-		42,222,912
2019		16,188,501		-	16,188,501	_	-		-	_	<u>-</u> _
					Totals	\$	567,582,988	\$	392,035,830	\$	175,547,158

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

Changes of Assumptions

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pension through the pension plan. The changes of assumptions resulted in deferred outflows of resources and as of June 30, 2023, as follows:

						_	June	30,	2023
		Deferred	Deferred		Pension Expense		Deferred		Deferred
	_	Outflows	 Inflows	_	(Benefit)	_	Outflows	_	Inflows
2023	\$	-	\$ _	\$	-	\$	-	\$	-
2022		22,714,043	-		5,678,511		17,035,532		-
2021		21,708,343	-		7,236,115		14,472,228		-
2020		36,125,042	-		12,041,680		24,083,362		-
2019		23,909,065	-		11,954,532		11,954,533		-
2018		10,955,338	-		10,955,338		-		-
2017	\$	5,993,394	\$ -	\$	5,993,394	_	-	_	
					Totals	\$_	67,545,655	\$_	

Changes in Proportion

Changes in the employer's proportionate shares of the collective net pension liability (asset) and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in proportion are presented in the Schedule of Pension Amounts by Employer as deferred outflows or deferred inflows as of June 30, 2023.

H. CONTRIBUTIONS-PROPORTIONATE SHARE

Differences between contributions remitted to the Fund and the employer's proportionate share are recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the Fund and contributions reported by the participating employer.

I. ESTIMATES

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual results may differ from estimated amounts.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

J. PENSION EXPENSE

Pension expense recorded for the fiscal year ended June 30, 2023, was \$1,717,518.

K. FUNDING POLICY

Plan members are required by state statute to contribute 10 percent of their annual covered salary and the Catahoula Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.25 percent for the employer and 10.25 percent for the employee on covered payroll of \$4,408,759. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds are required and available from insurance premium taxes. The contribution requirements of plan members and the Catahoula Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The total contributions to the System for the year ending June 30, 2023, was \$635,611paid by the employer and \$288,298 paid by the employees, which is equal to the required contributions for the year.

L. <u>DISAGGREGATED PENSION AMOUNTS</u>

	Amounts from the	2024 Employer	Total
	2023 Employer	Specific	Pension
	Pension Report	Amounts	Amounts
Net Pension Liability	\$ 5,262,936	\$ -0-	\$ 5,262,936
Deferred Outflows of Resources Related to Pensions:			
Deferred Outflows	3,040,303	(1,149,457)	1,890,846
Deferred Outflows – Contributions Subsequent to Measurement Date	-0-	635,611	635,611
Deferred Inflows of Resources Related to Pensions:			
Deferred Inflows	1,037,442	-0-	1,037,442
Pension Expense	1,716,325	1,193	1,717,518
Revenue	\$ 288,298	\$ -0-	\$ 288,298

M. RETIREMENT FUND AUDIT REPORT

The Sheriff's Pension and Relief Fund has issued a stand-alone audit report on their financial statements for the year ended June 30, 2023. Access to the report can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

(10) POST EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

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

Benefits Provided – Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 12 years of service; or, 30 years of service at any age. Employees first eligible for the retirement system on and after January 1, 2012, are eligible for retirement (D.R.O.P. entry) as follows: age 62 and 12 years of service; or, age 60 and 20 years of service; or age 55 and 30 years of service. At least 15 years of service with Catahoula Parish Sheriff's Office is required for retiree medical benefits.

Life insurance coverage is continued to retirees by election. The employer pays for the first \$10,000 of life insurance after retirement for the retiree and the retirees pay for the amounts in excess of \$10,000. However, both the employer and retiree rates are based on the blended active/retired rate and there is thus an implied subsidy. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

Employees covered by benefit terms – At June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	26
Inactive employees entitled to but not yet receiving benefit payments	-0-
Active employees	112
Total	138

Total OPEB Liability

The Sheriff's total OPEB liability of \$4,473,551 was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

Actuarial Assumptions and other inputs – The total OPEB liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date July 1, 2023
Prior Measurement Date June 30, 2023
Measurement Date June 30, 2024

Actuarially determines contributions are calculated as the last day of the fiscal

year in which contributions are reported

Actuarial Cost Method Individual Entry Age Normal

Amortization Method Level dollar, open

Amortization Period 30 Years
Asset Valuation Method Market Value
Inflation 3.0% Annually

Healthcare Trend 5.5% Annually until year 2032, then 4.5%

Salary Increases 3.0% Annually

Prior Discount Rate 3.65%

Discount Rate 3.93% annually which is the Bond Buyer 20-Bond General Obligation Index

on the Measurement Date. The 20-Bond Index consists of 20 general obligation

bonds that mature in 20 years.

Retirement Age 4 Years After Eligibility.

Mortality SOA RP-2014 Combined Mortality Table

Turnover Age specific table with an average of 23% (Corrections employees) and 6%

(other Sheriff employees) when applied to the active census

The actuarial assumptions used in the June 30, 2024, valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

Changes in the Total OPEB Liability

Balance at June 30, 2023	\$ 5,995,162
Sheriff	 3,477,194
Detention	2,517,968
Sheriff Liability/Total Liability	58%
Detention Liability/Total Liability	42%
Changes for the year:	
Service cost	142,843
Interest	221,485
Changes of Assumptions	(78,377)
Differences between expected and actual experience	(905,280)
Benefit payments and net transfers	 (185,282)
Net changes	 (1,521,611)
Balance at June 30, 2024	\$ 4,473,551
Sheriff	2,594,660
Detention	1,878,891
Sheriff Liability/Total Liability	58%
Detention Liability/Total Liability	42%

NOTES TO THE BASIC FINANCIAL STATEMENTS (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 (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	1.	0% Decrease	C	urı	ent Discount	1.0% Increase				
		(2.65%)		Ra	ite (3.65%)		(4.65%)	_		
Total OPEB liability	\$	5,198,104	;	\$	4,473,551	\$	3,892,227			

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%)	Cu	rrent Trend (5.5%)		1.	.0% Increase (6.5%)	
Total OPEB liability	\$	3,987,675	\$	4,473,551	(\$	5,071,180	

Balance of Deferred Outflows and Inflows for Current and Cumulative Fiscal Years

	Future Outflows Established in Current Year		Future Inflows Established in Current Year	Future Outflows - Cumulative	Future Inflows - Cumulative		
Differences between expected and actual experience Changes in Assumptions	\$ - \$ -	\$	(724,224) (638,702)	\$	828,860 647,769	\$	(1,955,111) (1,334,505)
Investment Return Total	\$ 	-	(1,362,926)	\$	1,476,629	\$	(3,289,616)

The net amounts of deferred outflows/inflows of resources will be recognized as an OPEB expense in future years as follows:

Years ending June	Net Amount to be	Net Amount to be
30:	Recognized - Current	Recognized – Cumulative
2025	\$ (340,731)	\$ (420,172)
2026	(340,731)	(420,172)
2027	(340,731)	(420,172)
2028	(340,731)	(420,172)
2029	-	(155,446)
Thereafter	\$ -	\$ 23,146

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

(11) SALES TAX

Voters passed a 1% sales and use tax to levy in perpetuity with the proceeds to be used to pay costs and expenses of operating and supporting the Catahoula Parish Sheriff's Office.

(12) TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2024, the tax collector has cash and equivalents (book balances) totaling \$846 as follows:

Ad valorem taxes	\$ 846
Protest taxes	 -0-
Total	\$ 846

(13) TAX UNCOLLECTED AND UNSETTLED

At June 30, 2024, the tax collector had the following uncollected and/or unsettled taxes:

The balance is broken down as follows:

Protested	\$ -0-
No Owner Found	-0-
Pending Before Tax Commission	 -0-
Total	\$ -0-

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

(14) AD VALOREM TAXES COLLECTED

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2024, by taxing the body as follows:

	Collections
	This Period
Sheriff	\$ 1,597,331
School Board	1,266,442
Police Jury	1,241,197
Assessor	448,587
Tensas Basin District	200,492
Larto Recreational District	31,806
Enterprise Recreational District	199,226
Fire District #1	84,062
Fire District #2	30,509
Fire District #4	102,474
Fire District #5	26,238
Forestry Commission	13,168
Maitland Recreational District	18,859
Hospital District # 2	10,663
Louisiana Tax Commission	8,224
Other	 -0-
Total	\$ 5,279,278

(15) <u>DEFICIT IN NET POSITION</u>

At June 30, 2024, the OPEB liability, net pension liability, other liabilities, and deferred inflows exceeded total assets and deferred outflows by \$6,437,659.

(16) SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to the Statement of Net Position date through, November 21, 2024, of the independent auditor's report for potential recognition or disclosure in the financial statements.

(17) EXCESS EXPENDITURES OVER APPROPRIATIONS

The Entity over spent its budget by \$3,296,966 or 28.7%.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

(18) GOING CONCERNS CONSIDERATIONS

The Catahoula Parish Sheriff sustained a loss of \$1,996,907 for the fiscal year ended June 30, 2024, and ended the year with a fund balance of \$835,707. Management will take to the following corrective action to correct the operating deficit:

CORRECTIVE ACTION PLAN

Catahoula Correctional Center (CCC) plans to open a 60-man Transitional Work Program dorm. At this time CCC only houses approximately 10 offenders who participate in the work release program. The 60-man dorm will possibly generate an annual income from Department of Corrections of approximately \$415,800, an increase of approximately \$346,500. Also, CCC plans to send 20 (a conservative number) inmates to work on boats which has the capability of generating approximately \$457,000 from these offenders in room and board. CCC plans to use the other 40 inmates for local and multi-parish labor possibly generating an annual income amount of \$361,920. This Transitional Work Program dorm has the possibility of generating \$1,234,720.

Catahoula Correctional Center has begun holding seventeen-year-olds, also known as youthful offenders. Currently, parishes pay the facility \$175 per day to house up to 22 offenders. CCC has recently signed a contract with one parish in which they will reserve 12 beds for \$100 per day to guarantee that CCC has space for their offenders. These 22 beds have the potential to raise \$1,386,000.

Management feels the corrective action will correct operating deficits going forward.

(19) PRIOR PERIOD ADJUSTMENT

The prior period adjustment was made in the amount of \$50,000 to correct long-term lease balance.

Required Supplemental Information

Governmental Funds Schedule of Revenues, Expenditures, & Changes in Fund Balance Budget & Actual For the Year Ended June 30, 2024

						ACTUAL		
	BUDGETED AMOUNTS			_	AMOUNTS		VARIANCES	
						BUDGETARY		FAVORABLE
		ORIGINAL	_	FINAL	_	BASIS	_	(UNFAVORABLE)
REVENUES								
Fees & Charges	\$	750,000	\$	840,353	\$	474,681	\$	(365,672)
Taxes		2,700,000		2,845,769		3,041,410		195,641
Fines		96,000		96,000		91,057		(4,943)
Intergovernmental		8,850,000		7,486,453		8,629,691		1,143,238
Grants		-0-		-0-		191,800		191,800
Telephone & Commissary – CCC		-0-		-0-		845,057		845,057
Miscellaneous		260,000		153,401		133,417		(19,984)
TOTAL REVENUES		12,656,000		11,421,976		13,407,113		1,985,137
EXPENDITURES								
Administration		7,850,000		7,875,000		8,745,244		(870,244)
Prison/Prisoner Expense		1,500,000		1,875,494		1,121,976		753,518
Operating Services		2,250,000		1,549,080		1,599,837		(50,757)
Repairs & Maintenance		-0-		-0-		290,111		(290,111)
Debt Service		-0-		-0-		692,946		(692,946)
Capital Outlay		750,000		166,648		112,611		54,037
Other Expenditures		35,000		640,832		2,841,295		(2,200,463)
TOTAL EXPENDITURES		12,385,000		12,107,054		15,404,020		(3,296,966)
NET CHANGE IN FUND BALANCE	\$_	271,000	\$_	(685,078)	= 1	(1,996,907)	\$	(1,311,829)
FUND BALANCE AT BEGINNING OF YEAR						2,832,614		
FUND BALANCE AT END OF YEAR					\$_	835,707		

See independent auditor's report.

The accompanying notes are an integral part of this statement.

Note to Budgetary Comparison Schedule For the Year Ended June 30, 2024

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 Catahoula Parish Sheriff's Office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended.

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

Schedule of the Employer's Proportionate Share of the Net Pension Liability For the Year Ended June 30, 2024

Year	Employer's Proportion of the NPL (Percentage)	Employer's Proportionate Share of the NPL (Asset)	Employer's Covered-Employee Payroll	Employer's Proportionate Share of the NPL as a Percentage of Its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.54%	\$2,153,171	\$3,300,441	65.33%	87.34%
2016	0.53%	\$2,367,891	\$3,512,477	67.41%	86.61%
2017	0.53%	\$3,382,965	\$3,637,123	93.01%	82.21%
2018	0.56%	\$2,431,250	\$3,568,120	68.14%	88.49%
2019	0.51%	\$1,962,078	\$3,665,429	53.53%	90.41%
2020	0.45%	\$2,145,826	\$3,183,576	67.40%	88.91%
2021	1.46%	\$5,733,552	\$4,411,139	76.94%	84.73%
2022	0.60%	\$(299,258)	\$4,408,759	(.07%)	101.03%
2023	0.56%	\$4,554,765	\$4,698,820	9.7%	83.90%
2024	0.60%	\$5,262,936	\$5,511,238	9.55%	83.94%

CATAHOULA PARISH SHERIFF HARRISONBURG, LOUISIANA Schedule of Employer Contributions For the Year Ended June 30, 2024

Year	Statutorily Required Contributions	Contributions in Relation to Statutorily Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contribution as a Percentage of Covered Employee Payroll
2015	\$404,304	\$404,304	\$-0-	\$3,300,441	12.25%
2016	\$430,278	\$430,278	\$-0-	\$3,512,477	12.25%
2017	\$354,310	\$354,310	\$-0-	\$2,890,049	12.25%
2018	\$437,095	\$437,095	\$-0-	\$3,568,120	12.25%
2019	\$499,014	\$499,014	\$-0-	\$3,665,420	13.21%
2020	\$388,322	\$388,322	\$-0-	\$3,183,576	12.20%
2021	\$540,365	\$540,365	\$-0-	\$4,411,139	12.25%
2022	\$540,073	\$540,073	\$-0-	\$4,408,759	12.25%
2023	\$509,253	\$509,253	\$-0-	\$4,698,820	10.84%
2024	\$553,447	\$553,447	\$-0-	\$5,511,238	10.04%

CATAHOULA PARISH SHERIFF HARRISONBURG, LOUISIANA Note to Changes to Required Supplementary Information For the Year Ended June 30, 2024

CHANGES IN VALUATION
Methods and Assumptions

None

See independent auditor's report.

Catahoula Parish Sheriff's Office

Schedule of Changes in Net OPEB Liability and Related Ratios For the Year Ended June 30, 2024

Total OPEB Liability	 2020	2021	_	2022	2023	2024
Service cost	\$ 70,074 \$	202,568	\$	208,645	152,698	145,843
Interest	219,797	166,273		175,642	195,319	221,485
Changes of benefit terms	-0-	-0-		-0-	-0-	-0-
Differences between expected and actual	135,187	375,698		(1,783,760)	550,050	(905,280)
experience						
Changes of assumptions	942,101	60,421		(949,688)	(94,017)	(798,377)
Benefit payments	(189,647)	(200,078)		(236,981)	(250,015)	(185,282)
Net change in total OPEB liability	1,177,512	604,882	_	(2,586,142)	554,035	(1,521,611)
Total OPEB liability – beginning	6,244,874	7,422,386		8,027,269	5,441,127	5,995,162
Total OPEB liability – ending	\$ 7,422,386 \$	8,027,268	\$	5,441,127	5,995,162	4,473,551
Covered-employee payroll	\$ 4,182,267 \$	4,307,735	\$	3,511,078	3,616,410	4,547,701
Net OPEB liability as a percentage of covered- employee payroll	177.47%	186.35%		154.97%	165.78%	98.37%
Notes to Schedule: Benefit Changes:	None	None		None	None	None
Changes of Assumptions:						
Discount Rate:	2.21%	2.16%		3.54%	3.65%	3.93%
Mortality:	RP-2014	RP-2014		RP-2014	RP-2014	Pub-
Trend:	Variable	Variable		Variable	Variable	2010/2021 Getzen model
renu.	v arrabic	v arrable		v arrabic	v arrabic	Getzen model

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

Other Information

STATE OF LOUISIANA, PARISH OF CATAHOULA

AFFIDAVIT

Toney J. Edwards, Sheriff of Catahoula Parish

BEFORE ME, the undersigned authority, personally came and appeared, <u>Toney J. Edwards</u>, the Sheriff of <u>Catahoula Parish</u>, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

<u>\$846</u> is the amount of cash on hand in the tax collector account on June 30, 2024;

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2024, by taxing authority, are true and correct.

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

Signature

Sheriff of Catahoula Parish

SWORN to and subscribed before me, Notary, this 12 day of November, 2024, in my office in Natural Lynn, Louisiana.

(Signature)

NOTARY PUBLIC # 009342 STATE OF LOUISIANA

Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended June 30, 2024

Sheriff- Honorable Toney J. Edwards

Purpose	Amount
Salary	\$ 189,533
Benefits-Insurance	8,906
Benefits-Retirement	21,796
Benefits (Expense Allowance)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

See independent auditor's report.

Catahoula Parish Sheriff Harrisonburg, Louisiana Justice System Funding Schedule – Collecting/Disbursing Entity Year Ended June 30, 2024

	First Six Months Ended 12/31/2023	Second Six Months Ended 06/30/2024
Beginning Balance of Amounts Collected	\$ 180,066	203,158
Add: Collections		
Criminal Fees	122,822	156,641
Civil Fees	-0-	-0-
Subtotal Collections	122,822	156,641
Less: Disbursements to Governments & Nonprofits		
Catahoula Parish Sheriff's Office, Criminal Fees	16,768	22,460
7 th Judicial District Attorney, Criminal Court Fines	11,687	18,444
7 th Judicial District, Judicial Expense Fund	8,740	12,324
Central Juvenile Detention Center, Criminal Court Fines	765	1,613
CMIS CCP 887F, Criminal Court Fines	318	648
Crime victims reparation (Criminal Court fines)	925	570
Judicial Administrator, Supreme Court, Criminal Court Fines	52	104
LA Commission on Law Enforcement, Act 832	1,275	542
La Head and Spine	455	1,106
LA State Police, CCRP 887C – Intoxilyzer, Criminal Court Fines	675	600
Catahoula Parish Clerk of Court, Criminal Court Fines	4,590	6,018
Catahoula Parish Police Jury, Criminal Court Fines	1,263	2,675
Catahoula Parish Police Jury Trial Fees, Criminal Court	44,643	52,736
Catahoula Parish Police Jury Witness Fees, Criminal Court	1,466	2,975
North Louisiana Crime Lab, Criminal Court	6,108	9,477
Less: Disbursements to Individuals/3rd Party Collection or		
Processing Agency		
Other Disbursements to Individuals	-0-	-0-
Subtotal Disbursements/Retainage	99,730	132,292
Total: Ending Balance of Amounts Collected but not		
Disbursed/Retained	203,158	227,507
Ending Balance of "Partial Payments" Collected but not		
Disbursed	-0-	-0-

Ending Balance of Total Amounts Assessed but not	yet		
Collected		-0-	-0-
Total Waivers During the Fiscal Period	\$	-0- \$	-0-
See independent au	ditor's report.		

Other Reports

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David R. Vercher M.B.A., C.P.A., C.F.E. david@verchergroup.com

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

Fax: (318) 992-4374

Honorable Toney J. Edwards, Sheriff Catahoula Parish Sheriff Harrisonburg, 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 aggregate remaining fund information of the Catahoula Parish Sheriff, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Catahoula Parish Sheriff's basic financial statements, and have issued our report thereon dated November 21, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Catahoula Parish Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Catahoula Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Catahoula 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 preceding paragraph 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioning costs as items (2024-3 Outstanding

checks and deposits and 2024-6 Computer back up on Trust Account) that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Catahoula Parish Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* (2024-1 Budget Variance, 2024-2 Restricted cash and inmate balance liability, 2024-4 Unauthorized contributions and donations, 2024-5 Missing Documentation of Expenditures,).

The Catahoula Parish Sheriff's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Catahoula Parish Sheriff Office's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Catahoula Parish Sheriff Office's response was not subject 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.

This report is intended solely for the information and use of the audit committee, management, federal awarding agencies and Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a public document, and its distribution is not limited.

The Vercher Group November 21, 2024 Jena, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COST FOR THE YEAR ENDED JUNE 30, 2024

We have audited the basic financial statements of the Catahoula Parish Sheriff as of and for the year ended June 30, 2024, and have issued our report thereon dated November 21, 2024. We conducted our audit in accordance with generally accepted auditing standards 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.

Se	ction I Summary of Auditor's Results
Οι	ar audit of the financial statements as of June 30, 2024, resulted in an unmodified opinion.
a.	Report on Internal Control and Compliance Material to the Financial Statements
	Internal Control Material Weaknesses Yes Significant Deficiencies Yes
	Compliance Compliance Material to Financial Statements Yes
b.	Federal Awards (Not applicable)
	Internal Control Material Weaknesses Yes Other Conditions Yes
	Type of Opinion On Compliance Unmodified Qualified Adverse Adverse
	Are the finding required to be reported in accordance with Uniform Guidance?
	☐ Yes ☐ No
c.	Identification Of Major Programs:
	CFDA Number (s) Name Of Federal Program (or Cluster)
	Dollar threshold used to distinguish between Type A and Type B Programs: \$ Is the auditee a 'low-risk' auditee, as defined by OMB Uniform Guidance? Yes No

SCHEDULE OF FINDINGS AND QUESTIONED COST-CONTINUED FOR THE YEAR ENDED JUNE 30, 2024

Section II – Financial Statement Findings - Continued

2024-1 Budget Variance (Compliance)

Condition: The Catahoula Parish Sheriff had an unfavorable expenditure variance of \$3,296,966 or 28.7%.

Criteria: The Budget Act requires that budgets be amended when the variance exceeds 5%.

Cause of Condition: The Sheriff's Office did not correctly budget the Correctional Center's expenses.

Potential Effect of Condition: The Sheriff's Office having an unfavorable expenditure variance and violating the Budget Act.

Recommendation: The Sheriff's Office should amend the budget when expenditures are more than 5% of budgeted amounts.

Client Response and Corrective Action: The management of the Sheriff's Office will begin amending its budget when expenditures are more than 5% of budgeted amounts.

2024-2 Restricted cash inmate balance liability

Condition: Catahoula Corrections currently has an inmate balance liability of \$129,101 and cash set aside or restricted for the liability of \$39,156.

Criteria: Not having enough restricted money to cover the inmate liabilities.

Cause of Condition: Overspending in the commissary fund.

Potential Effect of Condition: Overspending in the commissary fund will lead to not enough restricted to cover liabilities.

Recommendation: We recommend Catahoula Corrections set aside enough cash from future operations of the commissary fund to cover or meet the inmate balance liability.

Client Response and Corrective Action: Catahoula Corrections will set aside the proper amount from future commissary funds to cover or meet the inmate balance liability.

SCHEDULE OF FINDINGS AND QUESTIONED COST-CONTINUED FOR THE YEAR ENDED JUNE 30, 2024

Section II – Financial Statement Findings - Continued

2024-3 Old Outstanding Checks and Deposits

Condition: The Catahoula Parish Sheriff has \$14,147 in outstanding checks and \$52,487 in outstanding deposits that are more than six months old.

Criteria: Not clearing old outstanding checks and outstanding deposits on a regular basis can result in the issuance of financial statements that understate cash.

Cause of Condition: Not correcting the bank reconciliation.

Effect of Condition: Understatement of cash in the financial statements.

Recommendation: The old outstanding checks and outstanding deposits should be added back to the books and reconciled bank balances.

Client response: The Catahoula Parish Sheriff will look into these outstanding checks and outstanding deposits and make corrections to the books.

2024-4 Unauthorized contributions and donations

Condition: The Department made a cash donation of \$1,200 to Ducks Unlimited and donated a retired K-9 dog to an individual.

Criteria: Article VII, Section 14 of the 1974 Louisiana Constitution prohibits the loaning, pledging, or granting of public property or things of value to any person, association, or corporation unless specifically authorized by law.

Cause of Condition: Making unauthorized contributions and donations.

Potential Effect of Condition: Compliance Violation.

Recommendation: The Department should not make contributions or donations to any person, association, or corporation.

Client Response and Corrective Action: The Department will not make contributions or donations to any person, association, or corporation.

SCHEDULE OF FINDINGS AND QUESTIONED COST-CONTINUED FOR THE YEAR ENDED JUNE 30, 2024

2024-5 Missing Documentation of Expenditures

Condition: During the test of a sample of expenditures, the auditor found that there were 4 (four) expenditures out of 25 expenditures that did not include documentation as to the benefit to the Entity or the purpose of the expenditure.

Criteria: Good accounting practices require that all expenditures be documented as to the description of the expenditure and the business purpose, unless readily determinable from the documentation.

Cause of Condition: Not adequately documenting expenditure at time of purchase.

Effect of Condition: Inadequate documentation of expenditures could lead to theft, waste, and abuse of funds.

Recommendation: All expenditures should be documented as to the description and the business purpose of the expenditures, unless readily determinable from the documentation.

Client Response and Corrective Action: All expenditures will be documented as to the description and the business purpose of the expenditure, unless readily determinable from the documentation.

2024-6 Computer backup on Inmate Trust Account

Condition: The entity currently does not back up the inmate trust account nor furnish Auditor with USB back up of account.

Criteria: Good internal controls require that the entity's computer system be backed up on a regular basis in a safe and secure location.

Cause of Condition: Inadequate backup system and not accounting for money.

Potential effect of Condition: Loss of important financial data and money for CCC.

Recommendation: The entity should institute a computer backup system that backs up data and furnish Auditors with complete books for the Inmate Trust Account going forward.

Client Response and Corrective Action: The entity will seek assistance from I.T. and furnish Auditors with complete books for the Inmate Trust Account going forward.

SCHEDULE OF FINDINGS AND QUESTIONED COST-CONTINUED FOR THE YEAR ENDED JUNE 30, 2024

Section III Federal Awards Findings and Questioned Costs

Not applicable

MANAGEMENT'S CORRECTIVE ACTION FOR CURRENT YEAR AUDIT FINDINGS

FINDINGS:

2024-1Budget Variance

Finding: The Catahoula Parish Sheriff had an unfavorable expenditure variance of \$3,296,966 or 28.7% of its budget. The Budget Act requires that budgets be amended when the variance exceeds 5%.

Corrective Action: The Sheriff's office should be amending its budget when expenditures exceed 5% of the budgeted amounts.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2024

2024-2 Restricted cash inmate balance liability

Finding: Catahoula Correction Center currently has an inmate balance liability of \$129,101 and cash set aside or restricted for the liability of \$39,156. Overspending in the commissary fund will lead to not enough restricted to cover inmate liabilities.

Corrective Action: Catahoula Corrections should set aside the proper amount from future commissary funds to cover or meet the inmate balance liability.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2024

2024-3 Old outstanding checks and deposits

Finding: Catahoula Parish Sheriff has \$14,147 in outstanding checks and \$52,487 in outstanding deposits more than six months old. Not clearing old outstanding checks and outstanding deposits on a regular basis can result in the issuance of financial statements that understate cash.

Corrective Action: Catahoula Parish Sheriff should look into these outstanding checks and outstanding deposits and make corrections to the books.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2024

MANAGEMENT'S CORRECTIVE ACTION FOR CURRENT YEAR AUDIT FINDINGS

2024-4 Unauthorized contributions and donations

Finding: The Catahoula Sheriff department made a cash donation of \$1,200 to Ducks Unlimited and donated a retired K-9 dog to an individual. Article VII, Section 14 of the 1974 Louisiana Constitution prohibits the loaning, pledge, or granting of public property or things of value to any person, association, or corporation unless specifically authorized by law.

Corrective Action: The Catahoula Parish Sheriff should not make contributions or donations to any person, association, or corporation.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2024

2024-5 Missing documentation of Expenditures

Finding: During the test of sample of expenditures, the auditor found that there were 4 (four) expenditures out of 25 expenditures that did not include documentation as to the benefit to the Entity or the purpose of the expenditure. Inadequate documentation of expenditures could lead to theft, waste, and abuse of funds.

Corrective Action: The Catahoula Correction Center will document as to the description and the business purpose of the expenditure, unless readily determinable from the documentation.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2024

2024-6 Computer backup on Inmate Trust Account

Finding: Catahoula Corrections currently does not back up the inmate trust account nor furnish auditor with USB back up of account. An inadequate backup system and not accounting for money being processed could lead to a loss of money for the Entity.

Corrective Action: The Entity will seek assistance from I.T. and furnish auditors with complete books for the Inmate Trust Account going forward.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2024

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MANAGEMENT LETTER COMMENTS

During the course of our audit, we observed conditions and circumstances that may be improved. Below are findings noted for improvement, our recommendation for improvement and the Sheriff's Office's plan for corrective action.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

No items identified.

MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS

Legislative Auditor State of Louisiana Baton Rouge, Louisiana 70804-9397

The management of the Catahoula Parish Sheriff, Harrisonburg, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended June 30, 2023.

PRIOR YEAR FINDINGS:

2023-1 Purchase of Real Estate without Appraisal (Resolved)

Finding: The department purchased real estate (immovable property) in the amount of \$1,100,000 without the benefit of a qualified appraisal. Purchase of immovable property by political subdivisions; an appraisal is required. Notwithstanding any other provision of law to the contrary, no political subdivision shall purchase immovable property with a value greater than three thousand dollars unless prior to such purchase the property has been appraised by a qualified appraiser. No such appraisal shall include the value of improvements proposed to be made to the property after purchase by the political subdivision.

Corrective Action: Future purchases of real estate should be appraised prior to the purchase.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2024

2023-2 Bond Commission Approval for Debt (Resolved)

Finding: The Sheriff's office entered into a lease/purchase agreement to purchase immovable property in the amount of \$1,100,000 without State Bond Commission approval. A Louisiana governmental entity may not incur any indebtedness in excess of 90 days without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, and LSA-RS 47:1803-4.

Corrective Action: The department should discontinue entering into debt without State Bond Commission approval.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2024

MANAGEMENT'S CORRECTIVE ACTION FOR PRIOR YEAR AUDIT FINDINGS-CONTINUED

2023-3 Budget Variance (Unresolved)

Finding: The Catahoula Parish Sheriff had an unfavorable expenditure variance of \$2,019,801 or 15.3% and a favorable revenue variance. The Budget Act requires that budgets be amended when the variance exceeds 5%.

Corrective Action: The management of the Sheriff's Office will begin amending its budget when expenditures are more than 5% of budgeted amounts.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2024

John R. Vercher C.P.A. *john@verchergroup.com*

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Toney J. Edwards, Sheriff Catahoula Parish Sheriff Harrisonburg, Louisiana

We have performed the procedures enumerated below, which were agreed to by Catahoula Parish Sheriff 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 period June 30, 2024. 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 and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) *Purchasing*, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) *Disbursements*, including processing, reviewing, and approving.
 - d) *Receipts/Collections*, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) *Payroll/Personnel*, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) *Travel and Expense Reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) *Information Technology Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- 1) *Prevention of Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

There were no exceptions performing these procedures.

Board or Finance Committee

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

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

There were no exceptions performing these procedures.

Bank Reconciliations

- 3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Exceptions: Some of the bank reconciliations have outstanding checks for more than 12 months.

Management's response: Management will research the outstanding checks and follow the procedure.

Collections (excluding electronic funds transfers)

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

Observations: The office has one deposit site, the courthouse.

- 5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., prenumbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

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

Exception: Employees that are responsible for cash collections share cash drawers/registers.

Management's Response: The entity does not have enough employees to implement this procedure.

5. 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.

Exception: Employees that have access to cash are not covered by a bond or insurance policy for theft.

Management's response: Management will consider having employees who have access to cash covered by a bond or insurance policy for theft.

- 6. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Trace the actual deposit per the bank statement to the general ledger.

There were no exceptions performing these procedures.

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

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

Observations: The entity has one location, the courthouse.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job

duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
- b) At least two employees are involved in processing and approving payments to vendors.
- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
- e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

There were no exceptions performing these procedures.

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

There were no exceptions performing these procedures.

11. Using the entity's main operating account and the month selected in bank reconciliation, randomly select 5 non-payroll related electronic disbursements or all if less than 5 and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds per the entity's policy and (b) approved by the required number of authorized signers per the entity's policy.

There were no exceptions performing these procedures.

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

12. 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.

There were no exceptions performing these procedures.

- 13. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone

- other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
- b) Observe that finance charges and late fees were not assessed on the selected statements.

Exception: There was no documentation on four of the credit card statements and there were lates fees and finances charges assessed on the credit cards.

Management Response: Management will ensure that all documentation is accounted for and the bills are paid on time so that late fees are no longer assessed.

14. 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 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.

There were no exceptions performing these procedures.

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

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

There were no exceptions performing these procedures.

Contracts

16. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period.

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:

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

There were no exceptions performing these procedures.

Payroll and Personnel

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

There were no exceptions performing these procedures.

- 18. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

There were no exceptions performing these procedures.

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

There were no exceptions performing these procedures.

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

There were no exceptions performing these procedures.

Ethics

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

There were no exceptions performing these procedures.

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

There were no exceptions performing these procedures.

Debt Service

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

There were no exceptions performing these procedures.

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

There were no exceptions performing these procedures.

Fraud Notice

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

There were no exceptions performing these procedures.

26. Observe 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.

There were no exceptions performing these procedures.

Information Technology Disaster Recovery/Business Continuity

- 27. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
 - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
 - b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

There were no exceptions performing these procedures.

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

There were no exceptions performing these procedures.

- 29. Using the 5 randomly selected employees/officials from payroll and personnel procedure, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
 - Hired before June 9, 2020-completed the training; and
 - Hired on or after June 9, 2020-completed the training within 30 days of initial service or employment.

Exception: None of the five employees tested completed one hour of cybersecurity training.

Management: The entity will ensure that all employees complete one hour of cybersecurity training.

Prevention of Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the

documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

There were no exceptions performing these procedures.

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

There were no exceptions performing these procedures.

- 28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
 - a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

There were no exceptions performing these procedures.

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.

The Vercher Group
Jena, Louisiana
November 21, 2024