

ACADIA PARISH SHERIFF
Crowley, Louisiana

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2001

ACADIA PARISH REPORT
Crawley, Louisiana

TABLE OF CONTENTS

TITLE	EXHIBIT OR SCHEDULE	PAGE
INDEPENDENT AUDITOR'S REPORT		1
GENERAL PURPOSE FINANCIAL STATEMENTS:		
Combined balance sheet - all fund types and account groups	Exhibit A	2
Combined statement of revenues, expenditures, and changes in fund balances-all governmental fund types	Exhibit B	3 - 4
Combined statement of revenues, expenditures, and changes in fund balances - budget (GAAP Basis) and actual - (general fund and special revenue fund types)	Exhibit C	5 - 8
Notes to the Financial Statements		7 - 17
SUPPLEMENTARY INFORMATION:		18
Supplemental Information Schedules:		
Fiduciary Fund Type - Agency Funds:		18
Combining balance sheet, June 30, 2001	Schedule 1	20
Schedule of changes in balances due to taxing bodies and others	Schedule 2	21
ADDITIONAL REPORT REQUIRED BY GAO:		22
Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with government auditing standards	-	23
Report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with OMB Circular A-133		24-25
Expenditures of Federal Awards and Schedule of Findings Resolution		26-27
Schedule of findings and questioned costs		28
Summary schedule of prior audit findings		29
Corrective action plan for current year audit findings		30

BROADHURST, HAMILTON & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

1

BRADLEY C. BROADHURST, CPAC
JAN E. HAMILTON, CPA
BROADHURST, HAMILTON & COMPANY

10001 University Ave.
Metairie, LA 70002-1001

BRADLEY C. BROADHURST, CPAC
JAN E. HAMILTON, CPA
BROADHURST, HAMILTON & COMPANY
TELEPHONE: (504) 885-8800
FAX: (504) 885-8801

December 18, 2001

INDEPENDENT AUDITOR'S REPORT

Honorable Ron Goss
Acadia Parish Sheriff
Covington, Louisiana

We have audited the accompanying general-purpose financial statements of the Acadia Parish Sheriff, as of and for the year ended June 30, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Acadia Parish Sheriff's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Acadia Parish Sheriff as of June 30, 2001, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated December 18, 2001 on our consideration of the Acadia Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Acadia Parish Sheriff taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-123, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.


Certified Public Accountants

ALUMNA STUDENT SERVICES
Cleveland, Louisiana

COMPREHENSIVE MONTHLY
BALANCE SHEET AND ACCOUNT SUMMARY
AS OF 3/31/2024 \$K, US\$

ASSETS AND OTHER DEBITS	GOVERNMENTS, FUND TYPE		INDEPENDENT FUND TYPE		ACCOUNT SUMMARY		
	General Fund	Revenue Fund	Special Fund	Agency Fund	Fixed Assets	Liabilities	Total (Independent Fund)
Cash	\$ 44,144	\$ 44,144	\$ 1,111,429	-	-	-	\$ 1,199,717
Receivables	-	-	-	-	-	-	-
PREPAYMENTS:	1,071,000	-	-	-	-	-	1,071,000
Equipment	-	-	-	-	1,000,000	-	1,000,000
Prepaid expenses	2,776	-	-	-	-	-	2,776
Inventory	-	-	-	-	-	-	-
Accrued payables at end of month	-	-	-	-	-	89,897	89,897
Accumulated depreciation for equipment at beginning of month	-	-	-	-	-	87,500	87,500
Accumulated depreciation for nondepreciable equipment	-	-	-	-	-	80,110	80,110
TOTAL ASSET & LIAB. OF INDEPENDENT	\$ 1,517,920	\$ 44,144	\$ 1,111,429	\$ 1,111,429	\$ 1,080,000	\$ 1,080,000	\$ 3,199,322
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$ 44,144	\$ 44,144	\$ -	-	-	\$ 1,000,000	\$ 1,088,288
Deferred Capital Income payable	-	-	-	-	-	-	-
Due to/for building and utility	-	-	1,111,429	-	-	-	1,111,429
Accrued liabilities for current programs	114,886	-	-	-	-	-	114,886
Comprehensive insurance payable	-	-	-	-	-	80,110	80,110
TOTAL LIABILITIES	\$ 159,030	\$ 44,144	\$ 1,111,429	\$ 1,111,429	\$ -	\$ 1,080,110	\$ 3,196,142
Fund Equity:							
Investment in general fund assets, fund infrastructure - comprehensive	\$ -	\$ -	\$ -	-	\$ 1,000,000	-	\$ 1,000,000
TOTAL FUND EQUITY	\$ 159,030	\$ 44,144	\$ 1,111,429	\$ 1,111,429	\$ -	\$ -	\$ 3,196,142
TOTAL LIAB. (TOTAL LIAB. FUND EQUITY)	\$ 159,030	\$ 44,144	\$ 1,111,429	\$ 1,111,429	\$ 1,080,000	\$ 1,080,110	\$ 3,196,322

NOTE: See accompanying notes and independent Auditor's report.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2011**

	General Fund	Special Revenue Fund	Total (Maximum \$65)
REVENUES:			
Ad valorem taxes	\$ 1,084,812	\$ -	\$ 1,084,812
Sales taxes	2,676,219	-	2,676,219
Federal grants	91,083	187,119	278,204
State supplemental pay	283,378	-	283,378
Law enforcement grant	286,606	-	286,606
Contribution of State revenue sharing	321,888	-	321,888
Civil and criminal fees (net)	283,882	-	283,882
Court attendance	15,082	-	15,082
Transportation of prisoners	15,080	-	15,080
Feeding and keeping of prisoners	1,123,667	-	1,123,667
Interest earned	13,481	-	13,481
Video poker commissions	333,887	-	333,887
Miscellaneous revenues	84,841	-	84,841
Miscellaneous fees	148,178	-	148,178
Total Revenues	\$ 8,738,652	\$ 187,119	\$ 8,925,771
EXPENDITURES:			
Personal services - salaries			
Sheriff	\$ 73,088	\$ -	\$ 73,088
Deputies	3,689,676	114,358	3,804,034
Employee related benefits:			
Pension fund	170,180	-	170,180
Unemployment insurance	39	-	39
Medicare/FICA	48,878	-	48,878
Workman compensation	3,248	-	3,248
Fringe benefits - Federal funds	-	18,334	18,334
Operating services:			
Liability insurance	104,028	-	104,028
Hospitalization insurance	778,838	-	778,838
Telephone	912,319	-	912,319
Operating and maintenance:			
Real estate	88	-	88
Computer expenditures	48,816	-	48,816
Office expenditures	685,789	-	685,789
Books and subscriptions	18,218	-	18,218
Prisoner feeding and maintenance	878,782	-	878,782
Prisoner transportation	1,823	-	1,823
Professional services	15,418	-	15,418
Other direct cost - federal grants	68,880	91,279	160,159
Deputy:			
Uniforms	34,812	-	34,812
Equipment and supplies	34,718	3,003	37,721
Training	33,888	-	33,888

NOTE: See accompanying notes and Independent Auditor's report.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDS JUNE 30, 2011**

	General Fund	Special Revenue Fund	Total (Memorandum Only)
EXPENDITURES (CONT.)			
Automobile:			
Repair and maintenance	171,673	-	171,673
Fuel and oil	138,637	-	138,637
Shopette allowance	7,500	-	7,500
Criminal investigations	24,813	-	24,813
Juvenile programs	12,000	-	12,000
Radio maintenance	15,301	-	15,301
Carfax maintenance	8,162	-	8,162
Rentals	8,129	-	8,129
Travel expenditures	18,152	78,878	98,030
Capital outlay:			
Automobiles	80,138	-	80,138
Infrastructure	885,321	-	885,321
Computer	34,980	-	34,980
Radio	13,840	-	13,840
Equipment - federal funds	-	75,888	75,888
Supply equipment	38,833	-	38,833
Debt service:			
Principal retirement	-	-	-
Interest and finance charges	41,438	-	41,438
Total Expenditures	\$ 1,618,889	\$ 240,866	\$ 1,859,755
EXCESS(DIFFICENCY) OF REVENUES OVER EXPENDITURES	\$ 277,428	\$ (31,413)	\$ 246,015
OTHER FINANCING SOURCES:			
Proceeds from sale of equipment	\$ 2,001	\$ -	\$ 2,001
Bond Proceeds	1,000,000	-	1,000,000
Operating transfers in	-	-	-
Operating transfers out	(25,000)	-	(25,000)
Total Other Financing Sources	\$ 1,000,001	\$ -	\$ 1,000,001
EXCESS(DIFFICENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ 1,277,429	\$ (31,413)	\$ 1,246,016
FUND BALANCE AT BEGINNING OF YEAR	482,328	18,378	500,706
FUND BALANCE AT END OF YEAR	\$ 1,759,858	\$ (13,035)	\$ 1,746,823

NOTE: See accompanying notes and Independent Auditor's report.

ACADIA PARISH SHERIFF
Crowley, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (30AMP BASIS) AND ACTUAL -
GENERAL FUND AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2021

	GENERAL FUND			SPECIAL REVENUE FUND			TOTAL MEMORANDUM DEDUCT		
	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)
REVENUES:									
Ad Valorem taxes	\$ 1,916,577	\$ 1,994,512	\$ (77,935)	\$ -	\$ -	\$ -	\$ 1,916,577	\$ 1,994,512	\$ (77,935)
Sales taxes	2,637,896	2,675,319	40,414	-	-	-	2,637,896	2,675,319	40,414
Patent grant	34,965	31,963	3,002	-	-	-	34,965	31,963	3,002
Transfer from other fund	20,000	20,000	-	-	-	-	20,000	20,000	-
Law enforcement grant	204,572	204,572	-	321,779	307,191	14,588	204,572	204,572	-
Commission on state revenue sharing	321,814	321,814	-	-	-	-	321,814	321,814	-
Civil and criminal fees (net)	276,118	282,852	6,734	-	-	-	276,118	282,852	6,734
Grant allocations	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000	-
Transfer of prisoners	9,432	10,100	668	-	-	-	9,432	10,100	668
Fencing and keeping of prisoners	1,112,241	1,127,807	15,566	-	-	-	1,112,241	1,127,807	15,566
Interest earned	9,229	12,451	3,222	-	-	-	9,229	12,451	3,222
Video poker commissions	192,178	222,857	30,679	-	-	-	192,178	222,857	30,679
Prize money from sports events	40,000	40,000	-	-	-	-	40,000	40,000	-
Miscellaneous fees	227,267	198,219	29,048	-	-	-	227,267	198,219	29,048
Total Revenues	\$ 8,079,245	\$ 8,178,613	\$ (99,368)	\$ 321,779	\$ 307,191	\$ (14,588)	\$ 8,399,024	\$ 8,485,804	\$ (86,780)
EXPENDITURES:									
Personal services - salaries:									
Security	\$ 76,696	\$ 77,698	\$ (994)	\$ -	\$ -	\$ -	\$ 76,696	\$ 77,698	\$ (994)
Benefits	3,095,372	3,090,578	4,794	-	111,269	36,805	3,206,664	3,201,783	27,867
Unemployment insurance	994,229	970,168	24,061	-	-	-	994,229	970,168	24,061
Medicare & FICA	46,691	46,678	13	-	-	-	46,691	46,678	13
Prize money - Indirect funds	3,386	3,386	-	-	-	-	3,386	3,386	-
Operating services:									
Liability insurance	103,246	103,246	-	21,654	19,319	2,335	21,654	19,319	2,335
Health insurance	886,696	775,658	111,038	-	-	-	886,696	775,658	111,038
Respiratory insurance	695,156	712,258	(17,102)	-	-	-	695,156	712,258	(17,102)
Operating and maintenance:									
Bad debt expense	86	86	-	-	-	-	86	86	-
Computer expenditures	48,880	48,816	64	-	-	-	48,880	48,816	64
Office supplies	20,000	19,700	300	-	-	-	20,000	19,700	300
Contract services	35,208	35,208	-	-	-	-	35,208	35,208	-
Prisoner feeding and maintenance	426,026	424,762	1,264	-	-	-	426,026	424,762	1,264
Prisoner transportation	1,631	1,623	8	-	-	-	1,631	1,623	8
Professional services	14,416	14,416	-	-	-	-	14,416	14,416	-
Other direct cost - Indirect costs	-	80,006	(80,006)	87,229	81,279	5,950	87,229	81,279	5,950

NOTE: See accompanying notes and Independent Auditor's report.

EXHIBIT C

(Continued) 5

ACADIA PARISH SHERIFF
Crescent, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL FUND AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2001

	GENERAL FUND			SPECIAL REVENUE FUND			TOTAL INFORMATION ONLY		
	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)
EXPENDITURES (CONT.)									
Debit:									
Uniforms	25,678	24,672	1,006	-	-	-	25,678	24,672	1,006
Equipment and supplies	25,953	34,178	(8,225)	2,237	2,833	596	32,000	37,751	(5,751)
Automobile	25,138	22,085	3,053	-	-	-	25,138	22,085	3,053
Repairs and maintenance	201,002	215,675	(14,673)	-	-	-	201,002	215,675	(14,673)
Fuel and oil	154,313	156,687	(2,374)	-	-	-	154,313	156,687	(2,374)
Security allowance	7,894	7,186	708	-	-	-	7,894	7,186	708
Police programs	35,525	35,525	-	-	-	-	35,525	35,525	-
Juvenile programs	12,682	12,682	-	-	-	-	12,682	12,682	-
Radio maintenance	14,608	15,361	(753)	-	-	-	14,608	15,361	(753)
Cable maintenance	7,688	8,182	(494)	-	-	-	7,688	8,182	(494)
Travel	1,400	1,400	-	-	-	-	1,400	1,400	-
Travel expenditures	13,286	18,182	(4,896)	79,875	79,875	-	93,161	91,257	1,904
Capital outlay	-	-	-	73,346	-	73,346	73,346	-	73,346
Automobiles	78,828	86,124	(7,296)	-	-	-	78,828	86,124	(7,296)
Infrastructure	883,321	883,321	-	-	-	-	883,321	883,321	-
Equipment	33,372	33,372	-	-	-	-	33,372	33,372	-
Radio	15,085	13,840	1,245	-	-	-	15,085	13,840	1,245
Equipment - Police Funds	-	-	-	9,798	79,888	(80,086)	9,798	79,888	(80,086)
Deputy equipment	14,675	38,323	(23,648)	-	-	-	14,675	38,323	(23,648)
Debit Totals	44,185	45,439	1,254	-	-	-	44,185	45,439	1,254
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and finance charges	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 3,785,473	\$ 3,814,882	\$ (29,409)	\$ 32,279	\$ 385,854	\$ (353,575)	\$ 3,817,752	\$ 3,817,752	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 899,672	\$ (877,450)	\$ (1,777,122)	\$ -	\$ (23,413)	\$ 23,413	\$ 286,272	\$ (218,038)	\$ (504,266)
OTHER FINANCING SOURCES:									
Proceeds from sale of equipment	2,346	2,346	-	-	-	-	2,346	2,346	-
Good received	1,860,000	1,860,000	-	-	-	-	1,860,000	1,860,000	-
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers out	-	(18,961)	18,961	-	-	-	-	(18,961)	18,961
Total Other Financing Sources	\$ 1,862,346	\$ 1,841,385	\$ 20,961	\$ -	\$ -	\$ -	\$ 1,862,346	\$ 1,841,385	\$ 20,961
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ 1,261,988	\$ (956,065)	\$ 1,218,053	\$ -	\$ (23,413)	\$ 23,413	\$ 1,261,988	\$ (956,065)	\$ 1,218,053
FUND BALANCE AT BEGINNING OF YEAR	482,226	482,226	-	58,878	58,878	-	541,104	541,104	-
FUND BALANCE AT END OF YEAR	\$ 1,273,244	\$ 1,178,886	\$ (94,358)	\$ 58,878	\$ (15,535)	\$ 74,413	\$ 1,273,244	\$ 1,178,886	\$ (94,358)

NOTE: See accompanying notes and Independent Auditor's report.

EXHIBIT C

(Continued) 6

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

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, etcetera. 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/or forfeitures imposed by the district court.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Acadia 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.

B. REPORTING ENTITY

The sheriff is an independently elected official; however, the sheriff is fiscally dependent on the Acadia 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 Acadia 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.

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

C. FUND ACCOUNTING

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net spendable available financial resources.

Funds of the sheriff are classified into two categories: governmental (General and Special Revenue Fund) and fiduciary (Agency Funds). These funds are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1423, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Fund

The special revenue fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The sheriff implemented the special revenue fund to account for the Violent Crime Intelligence System and training grants directly involving the apprehension of narcotic offenders.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, nongovernmental entities, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied. All government funds are accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting).

(Continued)

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2001

The General Fund and the Special Revenue Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes, sales taxes and the related commission on state revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are due and payable. Ad valorem taxes and sales taxes are the sheriff's chief source of revenue. The ad valorem taxes, which are assessment on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The ad valorem taxes are generally collected in December, January, and February of the fiscal year. A 1/4 percent sales tax, based on parishwide sales, is collected monthly by the Acadia Parish School Board and are then disbursed each month to the sheriff. The ad valorem and sales taxes are dedicated to the payment of salaries to deputies and the sheriff's operations in Acadia Parish.

Federal and state grants are recorded when the sheriff is entitled to the funds.

Interest income on interest bearing demand accounts is recorded when earned.

Other operating revenues are recorded in the year they are earned to the extent available to fund current year obligations.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for compensated absences which are recognized as expenditures when leave is actually taken or when employees are paid for accrued leave upon termination. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

Other Financing Sources (Uses)

Insurance recoveries and proceeds from the sale of fixed assets are accounted for as other financing sources and 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 are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff.

C. BUDGET PRACTICES

The proposed budget for the fiscal year ended June 30, 2001, was made available for public inspection on June 8, 2000. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 15 days prior to the public hearing, which was held at the Acadia Parish Sheriff's Office on June 26, 2000, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

(Continued)

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2003**

All expenditure appropriations lapse at year-end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither accrual-basis accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

The cash amount included in the accompanying financial statements consist of demand deposits, interest-bearing demand deposits and time deposits. Cash equivalents include financial instruments 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. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. RESERVE FOR UNCOLLECTIBLE RECEIVABLES

Prior to the fiscal year ending June 30, 1993, the sheriff maintained his civil department on the cash basis of accounting. With the implementation of new computer software during fiscal year ending June 30, 1993, the sheriff decided that it would be better to record civil fund revenue as it was generated, rather than wait until it was collected. All prior year receivables were assumed to be uncollectible and were not recorded. Since the sheriff is required to provide civil department services for proper cases, the sheriff decided to establish a reasonable reserve for uncollectible receivables to cover both the proper cases and other uncollectible receivables. A review was done by the sheriff's chief financial officer and a reserve for uncollectible receivables was established. As time passes, the sheriff intends to adjust this reserve based on historical performance.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

I. COMPENSATED ABSENCES

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

Full-time deputies of the sheriff's office earn four to ten days of vacation leave each calendar year, depending on length of service. Vacation leave must be taken in the year earned and

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2005

cannot be accumulated. However, unused vacation leave is paid upon termination of employment. Full-time deputies are allowed sick leave at the discretion of the sheriff.

The sheriff's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered,
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payment at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as allowances due to illness or other contingencies, such as medical appointments and funerals.
- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

Only the current portion of the liability for compensated absences should be reported in the fund. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The remainder of the liability should be reported in the general long-term obligations account group.

J. LONG TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

K. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 3: LEVIED TAXES

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

	Authorized Millage	Levied Millage	Expiration Date
Law Enforcement Regular	7.3	7.3	NA

NOTE 4: CASH AND CASH EQUIVALENTS

At June 30, 2021, the sheriff has cash and cash equivalents (bank balances) totaling \$1,778,269, as follows:

Demand deposits	\$ 1,778,269
Total Cash and Cash Equivalents	\$ 1,778,269

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

At June 30, 2021, the sheriff had \$1,111,816 in deposits (collected bank balances). These deposits are secured from risk by \$483,668 federal deposit insurance and \$628,148 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though pledged securities are considered uncollateralized (Category D) under the provisions of CASS Statement 3, Louisiana Revised Statute 26:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 5: RECEIVABLES

The receivables of the Acadia Parish Sheriff as of June 30, 2021, are as follows:

Class of Receivable	General Fund
Fees, charges, and commissions	\$ 332,340
Less: Allowance for Uncollectible Receivables	<u>159,947</u>
Net Fees, Charges, and Commissions	\$ <u>172,393</u>

(Continued)

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2003**

Net Fees, Charges, and Commissions (from prior page)	\$ 189,793
Ad Valorem taxes	6,248
Sales taxes	621,963
Personnel maintenance	98,838
Due from deputies	2,429
Due from LSA Grant Fund	33,914
Reimbursements	88,790
State/Parish appropriations	99,828
Net Receivables	\$ 1,071,586

NOTE B: CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

Equipment:	
Balance, July 1, 2000	\$ 1,484,881
Additions	147,818
Deletions	(188,125)
Balance, June 30, 2001	\$ 1,444,574

NOTE B: PENSION PLAN

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

All sheriffs and all deputies who are found to be physically fit, who earn at least \$480 per month, and who were between the ages of 18 and 30 at the time of original employment are required to participate in the System. Employees not-eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5% for each year final service is at least 12 but less than 15 years, 2.75% for each year if total service is at least 15 but less than 20 years, and 3% for each year if total service is at least 20 years (Act 1117 of 1998 increased the accrual rate by 0.25% for all service rendered on or after January 1, 1993). In any case, the retirement benefit cannot exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 10 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

(Continued)

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2001**

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3463, Monroe, Louisiana 71205, or by calling (504) 363-3961.

Funding Policy. Plan members are required by state statute to contribute 8.7% of their annual covered salary and the Acadia Parish Sheriff is required to contribute at an actuarially determined rate. The contribution is 8.0% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Acadia Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:555, 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 Acadia Parish Sheriff's contributions to the System for the years ending June 30, 2001, 2000, and 1999, were \$176,186, \$124,028, and \$121,318, respectively, equal to the required contributions for each year.

NOTE 7: COMPENSATED ABSENCES

At June 30, 2001, employees of the sheriff have accumulated and vested \$65,128 of employee leave benefits, which was computed in accordance with GASB Codification Section 246 and recorded within the general long-term obligations account group.

NOTE 8: LEASES

Operating Leases

The sheriff is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore the results of the lease agreements are not reflected in the general fixed assets account group.

The Sheriff has operating leases of the following nature:

- a. The sheriff has a lease with Ignacio Garcia for an office building. This Lease is in its second of two (2), four (4) year options. The first option expired June 30, 1996. This lease expired June 30, 2000 and has been renewed for another four years ending June 30, 2004. This lease has monthly lease payments of \$800.
- b. The sheriff has a lease with Daniel Richard for an office building. The lease expired June 30, 2000 and then the sheriff has exercised the option to renew the lease for an additional four (4) years through June 30, 2004. This lease has monthly lease payments of \$650.
- c. The sheriff has six (6) leases with Xerox for copiers. The copiers have total monthly lease payments of \$608. These leases are generally renewed at the end of each lease period.
- d. The sheriff has two (2) leases with Canon for copiers. The copiers have total monthly lease payments of \$176. These leases are generally renewed at the end of each lease period.

(Continued)

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2005**

The future minimum annual commitments under these non-cancelable operating leases are as follows:

<u>Fiscal Year</u>	
2001-2002	\$ 17,488
2002-2003	17,488
2003-2004	17,488
2004-2005	<u>1</u>
Total Future Minimum Lease Commitments	\$ <u>52,465</u>

NOTE 8: CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Bond Fund</u>	<u>Prisoners Fund</u>
Balance at July 1, 2002	\$ 27,864	\$ 888,288	\$ 84,788	\$ - 888
Additions	730,868	11,864,023	894,967	44,344
Reductions	<u>(714,585)</u>	<u>(11,585,476)</u>	<u>(885,575)</u>	<u>(44,135)</u>
Balance at June 30, 2003	\$ <u>34,147</u>	\$ <u>1,206,835</u>	\$ <u>94,180</u>	\$ <u>1,287</u>

Schedule T presents additional detail for the changes in agency fund balances due to taxing bodies and others during the year.

NOTE 10: LITIGATION AND CLAIMS

The sheriff is a defendant in several lawsuits as June 30, 2003. In the opinion of the sheriff's legal counsel, litigation pending in all of these lawsuits is either fully covered by insurance or will not involve a substantial liability to the sheriff. Therefore, no provision for any liability has been made in the financial statements.

NOTE 11: EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the sheriff's office are paid by the Acadia Parish Police Jury and are not included in the accompanying financial statements. The sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse is paid for by the Acadia Parish Police Jury.

(Continued)

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2001

NOTE 12: SELF INSURANCE HEALTH PLAN

The Sheriff provides health insurance coverage to its employees and their families through a partially self-insured plan. The Sheriff is liable for the first \$50,000 in claims per insured per year and the first \$823,891 in aggregate claims. The sheriff has purchased coverage from an insurance company for all costs above this limit per participant and in aggregate. As of June 30, 2001, pending claims amount to \$46,653. The pending claims payable at June 30, 2001 had already been paid by the completion of the audit and actual expenses were used to calculate pending claims.

NOTE 13: POST-EMPLOYMENT HEALTH CARE BENEFITS

The sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees may become eligible for these benefits if they reach retirement age while working for the sheriff. The cost of retired health care and life insurance benefits is not kept separate from active employees, therefore the cost of such benefits is not available at this time.

NOTE 14: DEFERRED COMPENSATION PLAN

The sheriff offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all government employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are funded paid or made available to the employee or to other beneficiary(ies) solely the property and rights of the sheriff subject only to the claims of the sheriff's general creditors. Participants' rights under the plan are equal to those of the sheriff in an amount equal to the fair market value of the deferred account for each participant.

The sheriff has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The sheriff believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

NOTE 15: TAXES PAID UNDER PROTEST

The unaffiliated balances due to taxing bodies and others in the Agency Fund at June 30, 2001, as reflected on Exhibit A, include \$1,333,028 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$76,509. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2008

NOTE 15: LONG TERM DEBT

At June 30, 2008, bonds payable consisted of the following issue:

Series 2000 Detention Center bonds, dated December 1, 2000, interest is due in semi-annual installments commencing June 1, 2000 and shall mature serially on December 1 of each year through December 1, 2015, bearing interest rates of 5.80%.

\$ 1,000,000

Annual requirements to retire debt obligations are as detailed below:

Principal Interest Payment Dates	Interest Only Payment Dates	Principal	Interest
December 1, 2001		\$ 48,000	\$ 28,288
	June 1, 2002	-	28,088
December 1, 2002		48,000	28,088
	June 1, 2003	-	28,184
December 1, 2003		58,000	28,184
	June 1, 2004	-	28,081
December 1, 2004		58,000	28,081
	June 1, 2005	-	28,008
December 1, 2005		58,000	28,008
	June 1, 2006	-	28,258
December 1, 2006		48,000	28,258
June 1, 2007 thru December 1, 2015		<u>508,000</u>	<u>246,625</u>
Totals		<u>\$ 1,008,000</u>	<u>\$ 508,303</u>

SUPPLEMENTAL INFORMATION

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

POLICEMAN FUND TYPE - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment of these collections to the recipients in accordance with applicable law.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

BOND FUND

The Bond Fund accounts for the collections of bonds, fees, and costs and payment of these collections to the recipients in accordance with applicable laws.

PRISONERS FUND

The Prisoners Fund is used as a depository for money prisoners had in their possession when booked into jail. These funds are returned to the prisoner when released from jail.

REGENCY FUND TYPE - AGENCY FUNDS
COMBINED BALANCE SHEET
AS OF JUNE 30, 2001

	SHERIFFS FUND	TAX COLLECTOR FUND	BOND FUND	PRISONERS FUND	TOTAL
ASSETS					
CASH	\$ 33,827	\$ 1,286,005	\$ 98,165	\$ 1,335	\$ 1,319,432
LIABILITIES AND FUND EQUITY					
Liabilities - due to taxing bodies and others	\$ 33,827	\$ 1,286,005	\$ 98,165	\$ 1,335	\$ 1,319,432
Fund Equity - fund balances					
TOTAL LIABILITIES AND FUND EQUITY	\$ 33,827	\$ 1,286,005	\$ 98,165	\$ 1,335	\$ 1,319,432

FUNDARY FUND TYPE: AGENCY FUNDS
SCHEDULE OF CHANGES IN BALANCES DUE TO TAKING BOOKS AND OTHERS
FOR THE YEAR ENDED JUNE 30, 2017

	SHERIFF'S FUND	TAX COLLECTOR	BOND FUND	PRISONERS FUND
BALANCES AT				
BEGINNING OF YEAR	<u>\$ 37,866</u>	<u>\$ 88,287</u>	<u>\$ 84,798</u>	<u>\$ 888</u>
ADDITIONS:				
Deposits:				
Sheriff's sales	\$ 291,766	\$ -	\$ -	\$ -
Rents	-	-	686,947	-
Advance deposits (paid)	65,800	-	-	-
Contributions	79,833	-	-	-
Other deposits	-	-	-	44,344
Taxes, fees, etc., paid to tax collector	-	11,746,194	-	-
Interest earned	-	86,028	-	-
Total additions	<u>\$ 437,400</u>	<u>\$ 11,832,222</u>	<u>\$ 686,947</u>	<u>\$ 44,344</u>
Total Beginning Balance and Additions	<u>\$ 475,266</u>	<u>\$ 11,920,509</u>	<u>\$ 791,745</u>	<u>\$ 49,232</u>
REDUCTIONS:				
Taxes, fees, etc., distributed to taxing bodies and others	\$ -	\$ 11,583,476	\$ -	\$ -
Deposits reflected:				
Sheriff's general fund	128,148	-	183,453	-
Police Jury	-	-	246,688	-
District Attorneys	-	-	185,746	-
Clerk of Court	47,950	-	46,808	-
Indigent Defender Board	-	-	84,124	-
Litigants	428,332	-	-	-
Attorneys, appraisers, etc.	83,825	-	-	-
Other settlements	61,372	-	81,643	44,158
Other reductions:				
Refunds	53,608	-	4,729	-
MLP checks	-	-	547	-
Total Reductions	<u>\$ 784,905</u>	<u>\$ 11,583,476</u>	<u>\$ 603,879</u>	<u>\$ 44,158</u>
BALANCES AT				
END OF YEAR	<u>\$ 29,361</u>	<u>\$ 336,033</u>	<u>\$ 187,866</u>	<u>\$ 5,074</u>

ADDITIONAL REPORT REQUIRED BY GAS

ROBERT L. BROADHURST, CPA (2006)
JOHN HAMILTON, CPA (2007)
BROADHURST, HAMILTON & COMPANY

2007 REPORT: 2007
2008 REPORT: 2008

2007 REPORT: 2007
2008 REPORT: 2008
2009 REPORT: 2009
2010 REPORT: 2010
2011 REPORT: 2011

December 28, 2011

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Ken Goss
Anacolis Parish Sheriff
Covington, Louisiana

We have audited the financial statements of the Anacolis Parish Sheriff's Office as of and for the year ended June 30, 2011, and have issued our report thereon dated December 28, 2011. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Anacolis Parish Sheriff's Office's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted other matters involving the internal control over financial reporting that are being reported to management of the Anacolis Parish Sheriff's Office in a separate letter dated December 28, 2011.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Broadhurst, Hamilton & Company
Certified Public Accountants

BRADLEY D. BROADHURST, CPA/CFE
AND C. CHRISTOPHER, CPA
MEMBERS OF THE AICPA AND CFE

REPORT NUMBER: 001
ISSUED: 11/11/2009/01/01

800 N. HIGHWAY 101
SUITE 200, DALLAS, TEXAS 75243
TEL: (214) 750-0000
FAX: (214) 750-0001

December 28, 2009

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Ken Goss
Acadia Parish Sheriff
Crescent, Louisiana

We have audited the compliance of the Acadia Parish Sheriff with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The Acadia Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Acadia Parish Sheriff's management. Our responsibility is to express an opinion on the Acadia Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audit of State, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Acadia Parish Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Acadia Parish Sheriff's compliance with those requirements.

In our opinion, the Acadia Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major programs for the year ended June 30, 2009.

Internal Control over Compliance

The management of the Acadia Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Acadia Parish Sheriff's internal control over compliance with requirements that would have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be

material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, Louisiana Commission on Law Enforcement and Administration of Criminal Justice and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Certified Public Accountants

EXPENDITURES OF FEDERAL AWARDS AND SCHEDULE OF FINDINGS RESOLUTION
FOR THE YEAR ENDED JUNE 30, 2021

In accordance with Office of Management and Budget Circular A-133, schedules of expenditures of Federal awards, follow-up and corrective action taken on prior audit findings, and corrective action plan for current year audit findings are presented.

**EXPENDITURES OF FEDERAL AWARDS AND SCHEDULE OF FINANCIAL RESOLUTION
FOR THE YEAR ENDED JUNE 30, 2021**

<u>FEDERAL GRANTOR/ PROGRAM OR CLUSTER TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
Narcotics and Violent Crime Information System	899-4-084 85-598-B-19-0400 800-8-084	\$ 81,609 20,687 75,076
Victim Assistance Program	089-4-089	8,000
Treatment of Adult Offenders	800-4-017 899-4-089	20,889 1,889
Multi-Jurisdictional Task Force	890-4-082 081-4-081	11,047 1,042
Multi-Jurisdictional Task Force Counter Drug Training	81-85-B-00-0836	19,700
D.A.R.E.	801-4-011	20,000
Black Grants	2008-LB-VS-0108 2008-LB-000-0140	20,000 11,191
Louisiana Highway Safety Commission	8041-0	1,000
Act 542 Training	891-4-008	1,000
Criminal Records	899-4-018	18,800
Total Expenditures of Federal Awards		<u>\$ 495,242</u>

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1: BASIS OF PRESENTATION

This schedule of expenditures of federal awards includes the federal grant activity of the Acadia Parish Sheriff and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-110, *Audit of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

We have audited the financial statements of the Acadia Parish Sheriff as of and for the year ended June 30, 2021, and have issued our report thereon dated December 28, 2021. We conducted our audit in accordance with generally-accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2021 resulted in an unqualified opinion.

SECTION I: SUMMARY OF AUDITOR'S REPORTS

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

There were no internal control weaknesses, reportable conditions or issues of non-compliance material to the financial statements reported.

B. Federal Awards

There were no internal control weaknesses, reportable conditions or issues of non-compliance relating to federal awards reported.

SECTION II: FINANCIAL STATEMENT FINDINGS

There were no internal control weaknesses, reportable conditions or issues of non-compliance relating to financial statements reported.

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no findings or questioned costs relating to federal awards reported.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2005**

SECTION I: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings on internal control and compliance material to the financial statements have been reported.

SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings on internal control and compliance material to federal awards have been reported.

SECTION III: MANAGEMENT LETTER

2000-1: Due to limited personnel, there are instances where the assigned duties of personnel were not adequately separated from conflicting duties. Management needs to be constantly aware of the problems that inadequate separation of duties can cause. Constant review of personnel assignments and rotation of duties can provide acceptable control if monitored and adjusted on a continuous basis.

Partially resolved. Management is aware of the problems regarding the lack of separation of duties and try whenever feasible to separate conflicting duties. Constant review of personnel assignments by management is considered a priority and is implemented on a continuous basis.

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011

SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings on internal control and compliance material to the financial statements have been reported.

SECTION III: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings on internal control and compliance material to federal awards have been reported.

SECTION IV: MANAGEMENT LETTER

2011-1: Due to limited personnel, there are instances where the assigned duties of personnel were not adequately separated from conflicting duties. Management needs to be constantly aware of the problems that inadequate separation of duties can cause. Constant review of personnel assignments and rotation of duties can provide acceptable control if monitored and adjusted on a continuous basis.

Partially resolved. The Sheriff and the Chief Financial Officer are aware of the problems regarding the lack of separation of duties and try whenever possible to separate conflicting duties. Constant review of personnel assignments by management is considered a priority and is implemented on a continuous basis.

Contact person: Edward Dethle, Finance Officer
Contact Number: (504) 888-6161
Anticipated Completion Date: Immediately

Form SF-SAC(3-20-1981) OMB #0348-0087

Report ID: 21807

Part I - (SF-SAC, SF-SAC(3-20-1981) - Required)

B. Did the audited entity have more than \$25,000,000 in Federal awards during the fiscal year? (Check box and list)

☒ No - (SAC in Part II, Item 3)

B. Did any other Federal awarding agency provide the predecessor auditor's direct finding in fiscal year 2010 which is a new finding, if significant, but has changed, or withdrawn.

Part II - (SF-SAC 1-1, SF-SAC(3-20-1981) To be completed by auditors

A. Type of audit report/audit opinion used

☒ Unqualified opinion

C. Is a "going concern" explanatory paragraph included in the audit report?

☒ No

D. Is it reportable conditions disclosed?

☒ No - (SAC in Item 5)

A. Is any reportable condition reported as a material weakness?

B. Is material misstatement disclosed?

☒ No

Part III - (SF-SAC, SF-SAC(3-20-1981) To be completed by auditors

A. Type of audit report or major program compliance

☒ Unqualified opinion

C. Does the auditor's report include a statement that the audited financial statements include departments, agencies, or other organizations with spending greater than \$250,000 in Federal awards that have reported A-111 audits which are not included in this audit? (SACPA, SAC(3-20-1981) chapter 10)

☒ Yes

D. If the entity is the dollar threshold for direct Type A and Type B programs? () - (SAC(3-20-1981) Section for the covered dollar \$2,000,000)

A. Did the audited entity use low-risk audits? () - (SAC)

☒ No

B. Is a reportable condition disclosed for any major program? () - (SAC(3-20-1981) 1)

☒ No - (SAC(3-20-1981) 1)

A. Is any reportable condition reported as material weakness? () - (SAC(3-20-1981) 1)

C. Are any known qualified audit reported? () - (SAC(3-20-1981) 1)

☒ No

B. Was a Summary Schedule of Prior Audit Findings prepared? () - (SAC(3-20-1981) 1)

☒ Yes

B. Indicate which Federal agencies have issued your audit findings related to direct finding or prior audit findings, as shown in the Summary Schedule of Prior Audit Findings, related to direct finding. (Check up all that apply.) Each agency identified is required to submit a copy of the reporting package.

SN	P	Department of Justice
		Is additional one-page detail of the reporting package required for:
1		the Federal Audit Compliance Index or
2		and, if not mechanism, the reporting agency (identified in Part II, Item 5)
3		Total number of reporting packages to be submitted

Phone 800-645-6343 • FAX 800-645-6347

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

Form 484 (continued) - POSTGRADUATE COURSEWORK							FUNDING INFORMATION	
FUNDING INFORMATION - POSTGRADUATE COURSEWORK							FUNDING INFORMATION	
Line	COURSE NUMBER		COURSE TITLE	COURSE CREDIT HOURS	COURSE TYPE	COURSE DESCRIPTION	FUNDING SOURCE	FUNDING TYPE
	Course Number	Course Title						
1	15-000-0-004	P	NONPROFESSORIAL AND VIOLENT CRIME INFORMATION SYSTEM	3	14400.00	P	P	0
2	15-000-0-015-0020	P	NONPROFESSORIAL AND VIOLENT CRIME INFORMATION SYSTEM	3	30000.00	P	P	0
3	15-000-0-004	P	NONPROFESSORIAL AND VIOLENT CRIME INFORMATION SYSTEM	3	14400.00	P	P	0
4	15-000-0-005	P	VICTIM ASSISTANCE PROGRAM	3	3336.00	P	P	0
5	15-000-0-017	P	TREATMENT OF ADULT OFFENDERS	3	30000.00	P	P	0
6	15-000-0-000	P	TREATMENT OF ADULT OFFENDERS	3	3000.00	P	P	0
7	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	12341.00	P	P	0
8	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1042.00	P	P	0
9	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
10	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
11	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
12	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
13	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
14	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
15	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
16	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
17	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
18	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
19	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
20	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
21	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
22	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
23	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
24	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
25	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
26	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
27	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
28	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
29	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
30	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
31	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
32	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
33	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
34	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
35	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
36	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
37	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
38	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
39	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
40	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
41	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
42	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
43	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
44	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
45	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
46	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
47	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
48	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
49	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
50	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
51	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
52	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
53	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
54	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
55	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
56	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
57	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
58	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
59	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
60	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
61	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
62	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
63	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
64	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
65	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
66	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
67	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
68	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
69	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
70	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
71	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
72	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
73	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
74	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
75	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
76	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
77	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
78	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
79	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
80	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
81	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
82	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
83	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
84	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
85	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
86	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
87	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
88	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
89	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
90	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
91	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
92	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
93	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
94	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
95	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
96	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
97	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
98	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
99	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
100	15-000-0-000	P	MULTI-JURISDICTIONAL TASK FORCE	3	1000.00	P	P	0
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE COURSEWORK				FUNDING INFORMATION				
FUNDING INFORMATION - POSTGRADUATE								

© 2004 Blackwell Publishing Ltd, *Journal of Internal Medicine* 255: 111–118

1. *Not Applicable* (if inspection for solid Polychlorinated biphenyls and/or polycyclic aromatic hydrocarbons is not required)

1. On other islands, the number of species of *Polysiphonia* increases 4 times over 100 m depth for the first 10 m.

1. Enter the letter(s) of all type(s) of compliance requirement(s) that apply to each finding. (i.e., noncompliance, reportable condition(s), including potential condition(s), operational issue, threat, and other items identified on the 100 Risk Report for each finding.)

Federal program:

- | | | |
|--|--|--|
| <input type="checkbox"/> A. Activities allocation authorized | <input type="checkbox"/> G. Matching, kind of effort, cost-sharing | <input type="checkbox"/> I. Reporting |
| <input type="checkbox"/> B. Allowable cost/expense principles | <input type="checkbox"/> H. Period of availability of funds | <input type="checkbox"/> M. Subrecipient monitoring |
| <input type="checkbox"/> C. Cost management | <input type="checkbox"/> J. Procurement | <input type="checkbox"/> N. Special terms and conditions |
| <input type="checkbox"/> D. Cost/Budget data | <input type="checkbox"/> K. Recipient income | <input type="checkbox"/> O. State |
| <input type="checkbox"/> E. Eligibility | <input type="checkbox"/> L. Real property acquisition and utilization assistance | <input type="checkbox"/> P. Other |
| <input type="checkbox"/> F. Equipment and/or property management | | |

4. SIC for base:

BROADHURST, HAMILTON & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

ROBERT L. BROADHURST, CPA (FIRM)
JIM D. HAMILTON, CPA, CFP
BARBARA D. HAMILTON, CPA

ROBERT L. BROADHURST, CPA
MICHAEL D. BROADHURST, CPA

ONE N. BROADWAY S.
SUITE 1000
GREENSBORO, NORTH CAROLINA 27401
TEL: (336) 335-0000
FAX: (336) 335-0001

December 28, 2001

Honorable Ken Goss
Acadia Parish Sheriff
Crawley, Louisiana

In planning and performing our audit of the general purpose financial statements of the Acadia Parish Sheriff for the year ended June 30, 2001, we considered the internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware a matter that is an opportunity for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding this matter:

Due to the size of the Acadia Parish Sheriff and the Sheriff's limited number of employees, we have observed instances where the assigned duties of personnel were not adequately separated from conflicting duties. This is a problem the Acadia Parish Sheriff has faced since its inception, and will continue to face until the Acadia Parish Sheriff becomes large enough to require enough personnel to adequately separate conflicting duties.

Recommendation - Management should be constantly aware of the problems that inadequate separation of duties can cause and should continue to do everything possible to eliminate potential problems before they occur. The underlying problem of limited personnel can not be eliminated, but constant review of personnel assignments and rotation of duties can provide acceptable control if monitored and adjusted on a continuous basis. It is important that management recognizes this problem and continuously monitors and rotates personnel assignments to limit the potential problems in this area.

This letter does not affect our report dated December 28, 2001, on the financial statements of the Acadia Parish Sheriff.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,


Broadhurst, Hamilton & Company