

**St. Helena Parish Sheriff**  
**Greensburg, Louisiana**

**ANNUAL FINANCIAL STATEMENTS**

As of and for the Year Ended  
June 30, 2022

St. Helena Parish Sheriff  
Greensburg, Louisiana

Annual Financial Statements  
And Supplemental Information Schedules

As of and for the Year Ended June 30, 2022  
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St. Helena Parish Sheriff  
Greensburg, Louisiana

Annual Financial Statements  
And Supplemental Information Schedules

As of and for the Year Ended June 30, 2022

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(A Professional Accounting Corporation)

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## Independent Auditor's Report

Honorable Nathaniel Williams  
St. Helena Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Greensburg, Louisiana

### *Opinions*

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

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

### *Change in Accounting Principle*

As described in the notes to the financial statements, in 2022 the St. Helena Parish Sheriff's office adopted new accounting guidance, GASB No. 87, *Leases*. Our opinion is not modified with respect to this matter.

### *Basis of Opinions*

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

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 St. Helena Parish Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, 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 St. Helena 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 St. Helena Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

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

### ***Supplementary Information***

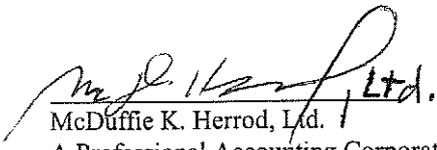
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Helena Parish Sheriff's basic financial statements. The other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplemental 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. This includes the Justice System Funding Schedules (reporting schedules) created by Act 87 of the Louisiana 2020 Regular Legislative Session and the schedule of

compensation, benefits & other payments to the agency head. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial 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, based on our audit and other procedures performed as described above, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, We have issued a report dated December 9, 2022 on our consideration of the St. Helena 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not provide an opinion on the effectiveness of the 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 the St. Helena Parish Sheriff's internal control over financial reporting and compliance.



McDuffie K. Herrod, Ltd.

A Professional Accounting Corporation

December 9, 2022

**REQUIRED SUPPLEMENTARY INFORMATION (PART I)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

St. Helena Parish Sheriff  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2022

As management of the St. Helena Parish Sheriff, Greensburg, Louisiana, we offer readers of the Sheriff's financial statements this narrative overview and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2022. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the St. Helena Parish Sheriff's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Sheriff's finances. It is also intended to provide readers with an analysis of the Sheriff's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Sheriff. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the St. Helena Parish Sheriff's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all section of this report, including the footnotes and the Other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

### Financial Highlights

- The Sheriff's total net position increased by \$518,045 during the year.
- At June 30, 2022, the governmental fund reported a fund balance of \$1,387,214. \$8,000 was nonspendable and \$1,379,214 was unassigned and is available for spending at the Sheriff's discretion.
- Governmental fund balance increased \$369,574 during the year.
- Expenses for the year were \$3,237,629 a decrease of \$139,157.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Sheriff's financial statements. The Sheriff's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

### Government-Wide Financial Statements

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

The *statement of net position* presents information on all of the Sheriff's assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, the difference between (assets and deferred outflows of resources) and (liabilities and deferred inflows of resources) are reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff is improving or deteriorating.

St. Helena Parish Sheriff  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2022

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

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property taxes and gaming revenues. The sole purpose of these governmental activities is public safety. The government-wide financial statements can be found on pages 10-11 of this report.

### **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, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. The Sheriff uses two categories of funds to account for financial transactions: governmental funds and fiduciary (agency) funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, there are differences in the information presented for government funds and for governmental activities in the government-wide financial statements. Review of these differences provides the reader of the financial statements insight on the long-term impact of the Sheriff's more immediate decisions on the current use of financial resources. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The reconciliations can be found on page 13 and 15 of this report.

The St. Helena Parish Sheriff maintains one individual governmental fund. Information is presented separately in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund.

The St. Helena Parish Sheriff adopts an annual appropriated budget for its general fund. A budgetary comparison statement for the major fund has been provided herein to demonstrate compliance with the budget. The basic governmental fund financial statements can be found on pages 12 and 14 of this report.

*Fiduciary funds (agency) funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the St. Helena parish Sheriff's own programs.

The basic fiduciary fund financial statements can be found on pages 16 of this report.

St. Helena Parish Sheriff  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2022

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17 through 42 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the St. Helena Parish Sheriff's performance. This can be found on pages 43 through 47 of this report.

**Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Sheriff's net position for the current year as compared to the prior year. The Sheriff's net position increased by \$518,045.

**St. Helena Parish Sheriff- Net Position**

	Governmental Activities	
	<u>6/30/2022</u>	<u>6/30/2021</u>
Current and Other Assets	\$ 1,745,877	\$ 1,236,742
Capital Assets, Net	<u>1,108,667</u>	<u>1,022,430</u>
<b>Total Assets</b>	2,854,544	2,259,172
Deferred Outflows of Resources	<u>1,577,921</u>	<u>2,041,165</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u><u>4,432,465</u></u>	<u><u>4,300,337</u></u>
Long-Term Liabilities Outstanding	4,021,990	5,819,146
Other Liabilities	<u>267,386</u>	<u>220,641</u>
<b>Total Liabilities</b>	4,289,376	6,039,787
Deferred Inflows of Resources	<u>1,562,077</u>	<u>197,583</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u><u>5,851,453</u></u>	<u><u>6,237,370</u></u>
Net Investment in Capital Assets	690,277	639,553
Restricted	-	-
Unrestricted	<u>(2,109,265)</u>	<u>(2,576,586)</u>
<b>Total Net Position</b>	<u><u>\$ (1,418,988)</u></u>	<u><u>\$ (1,937,033)</u></u>

St. Helena Parish Sheriff  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2022

The following table provides a summary of the Sheriff's changes in net position:

	Governmental Activities 6/30/2022	%	Governmental Activities 6/30/2021	%
	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>
<b>Revenue</b>				
Program revenue:				
Charges for Services	\$ 768,530	20%	\$ 758,021	21%
Operating Grants and Contributions	86,742	2%	357,726	10%
Capital Grants and Contributions	7,500	0%	2,360	0%
General Revenue:				
Property Taxes	1,027,249	27%	966,670	27%
State Revenue Sharing	68,253	2%	68,221	2%
Gaming Revenues	1,688,616	45%	1,379,936	38%
Investment Earnings	5,616	0%	4,128	0%
Other	73,935	2%	69,421	2%
Gain (Loss) on Sale of Assets	27,253	1%	(4,238)	0%
Transfers in/out Local Government	1,980	0%	3,895	0%
<b>Total Revenue</b>	<u>3,755,674</u>	<u>100%</u>	<u>3,606,140</u>	<u>100%</u>
<b>Expenses</b>				
Public Safety	3,218,584	99%	3,361,360	100%
Interest on Debt	19,045	1%	15,426	0%
<b>Total Expenses</b>	<u>3,237,629</u>	<u>100%</u>	<u>3,376,786</u>	<u>100%</u>
<b>Increase in Net Position</b>	<u>518,045</u>		<u>229,354</u>	
<b>Net Position-Beginning</b>	(1,937,033)		(2,166,387)	
<b>Net Position-Ending</b>	<u>\$ (1,418,988)</u>		<u>\$ (1,937,033)</u>	

Gaming revenue was the largest source for the Sheriff amounting to 45% of total general revenues. Property taxes was the second largest revenue sources for the Sheriff amounting to 27% of total general revenues. The prior year percentage for gaming revenue and property taxes was comparable to the current year's percentage.

The expenses of the St. Helena Parish Sheriff's Office, as reported in Statement of Activities, were \$3,237,629 which decreased by \$139,157.

### Financial Analysis of the Governmental Funds

As noted earlier, the Sheriff used fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus on the Sheriff's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing resources available for spending at the end of the fiscal year. As of the current fiscal year the Sheriff's General Fund reported ending fund Balance of \$1,387,214.

St. Helena Parish Sheriff  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2022

**General Fund Budgetary Highlights**

Changes from the Sheriff's original budget to the final budget are detailed in the Required Supplementary Information Section along with a comparison to actual activity for year ended June 30, 2022. Highlights of significant changes from the Sheriff's original budget to the final budget include:

- Total actual revenues and other financing sources for June 30, 2022 were more than the final budgeted revenues and other financing sources in the amount of \$145,555.
- Actual expenditures for June 30, 2022, were more than the final budgeted expenditures in the amount of \$21,004.

**Capital Assets**

The Sheriff's investment in capital assets includes land, construction in progress, buildings and improvements, and machinery and equipment. The Sheriff's investment in capital assets and financed purchases for its governmental activities as of June 30, 2022 amounts to \$1,108,667 (net of accumulated depreciation). The increase in capital assets and financed purchases for the year was \$86,237 as reflected in the following schedule. For more detailed information, see Note 5 to the financial statements on page 26 of this report.

	(Net of Depreciation)	
	Governmental Activities	
	<u>6/30/2022</u>	<u>6/30/2021</u>
Land	\$ 10,000	\$ 10,000
Construction in Progress	3,424	-
Buildings	527,971	548,240
Vehicles	29,328	39,804
Vehicles-Financed Purchase	443,896	390,975
Furniture and Equipment	94,048	33,411
Total	<u>1,108,667</u>	<u>1,022,430</u>

**Long-Term Debt:**

At the end of the fiscal year, the Sheriff had other long-term debt of financed purchases and net unfunded other post employment benefit obligations in the amount of \$4,021,990. For more detailed information, see Note 12 to the financial statements on page 38 of this report.

St. Helena Parish Sheriff  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2022

<u>Other Long Term Debt</u>	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Financed Purchase Liability	\$ 416,609	\$ 381,338
OPEB Liability	3,605,381	4,171,424
Net pension Liability	-	1,266,384
Total Long-Term Debt	<u>\$ 4,021,990</u>	<u>\$ 5,819,146</u>

**Economic Factors and Next Year's Budgets and Rates**

Gaming Revenues and property taxes are the largest source of revenues for the sheriff. Both are expected to remain approximately the same for the fiscal year ending June 30, 2022 as they were in the previous year.

**Request for Information**

This financial report is designed to provide a general overview of the Sheriff's finances for all those with an interest in the government's finances. Questions regarding this report or requests for additional information should be addressed to the St. Helena Parish Sheriff, P. O. Box 1205, Greensburg, Louisiana 70441, telephone (225) 222-4413.

**BASIC FINANCIAL STATEMENTS**

**Government-Wide Financial Statements**

**St. Helena Parish Sheriff  
Greensburg, Louisiana  
Statement of Net Position  
June 30, 2022**

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

**ASSETS**

Cash	\$ 1,315,156
Receivables	329,663
Prepaid Insurance	8,000
Capital Assets (Net of accumulated depreciation)	1,108,667
Net Pension Asset	93,058
Total Assets	2,854,544

**DEFERRED OUTFLOWS OF RESOURCES**

Pension Related	1,086,153
OPEB Related	491,768
Total Deferred Outflows of Resources	1,577,921

**TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

\$ 4,432,465

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION**

**LIABILITIES**

Accounts Payable	\$ 265,605
Interest Payable	1,781
Current Portion of Long-Term Indebtedness Financed Purchases	115,701
Total Current Liabilities	383,087

Long term Liabilities

Financed Purchases	300,908
OPEB Liability	3,605,381
Total Long Term Liabilities	3,906,289

Total Liabilities

4,289,376

**DEFERRED INFLOWS OF RESOURCES**

Pension Related	561,464
OPEB Related	1,000,613
Total Deferred Inflows of Resources	1,562,077

**NET POSITION**

Net Investment in Capital Assets	690,277
Unrestricted	(2,109,265)
Total Net Position	(1,418,988)

**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION**

\$ 4,432,465

The accompanying notes are an integral part of this statement

**St. Helena Parish Sheriff  
Greensburg, Louisiana**

**Statement of Activities  
For the Year Ended June 30, 2022**

	<u>Program Revenues</u>				<u>Net (Expenses) Revenues</u>
	<u>(Expenses)</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b>Governmental Activities</b>					
Public Safety	\$ (3,218,584)	\$ 768,530	\$ 86,742	\$ 7,500	\$ (2,355,812)
Interest	(19,045)	-	-	-	(19,045)
<b>Total Governmental Activities</b>	<u>\$ (3,237,629)</u>	<u>\$ 768,530</u>	<u>\$ 86,742</u>	<u>\$ 7,500</u>	<u>(2,374,857)</u>
<b>General Revenues:</b>					
Ad Valorem Taxes					1,027,249
State Revenue Sharing					68,253
Gaming Revenues					1,688,616
State Supplemental Pay					43,500
Interest Income					5,616
Other Revenue					30,435
Gain on Disposal of Assets					27,253
Transfers in/out Other Governments					1,980
<b>Total General Revenues and Transfers</b>					<u>2,892,902</u>
<b>Change in Net Position</b>					518,045
Net Position - Beginning					<u>(1,937,033)</u>
Net Position - Ending					<u>\$ (1,418,988)</u>

The accompanying notes are an integral part of this statement

**BASIC FINANCIAL STATEMENTS**

**Fund Financial Statements**

**St. Helena Parish Sheriff  
Greensburg, Louisiana**

**Balance Sheet - Governmental Funds**

**June 30, 2022**

	<u>General Fund</u>
<b>ASSETS</b>	
Assets:	
Cash	\$ 1,315,156
Receivables	329,663
Prepaid Insurance	<u>8,000</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,652,819</u></u>
 <b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts Payable	<u>\$ 265,605</u>
Total Liabilities	<u>265,605</u>
Fund Balance:	
Nonspendable	8,000
Unassigned	<u>1,379,214</u>
Total Fund Balance	<u><u>1,387,214</u></u>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <u><u>\$ 1,652,819</u></u>

The accompanying notes are an integral part of this statement

## St. Helena Parish Sheriff

**Reconciliation of The Governmental Funds Balance Sheet  
to The Government-Wide Financial Statement of Net Position**

**As of June 30, 2022**

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

<b>Fund Balances, Total Governmental Funds (Statement C)</b>		\$ 1,387,214
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Governmental Capital Assets net of depreciation		664,771
Governmental Financed Purchase Assets net of depreciation		443,896
Net Pension (Asset) not recorded in fund basis financial statements		93,058
Interest payable used in the governmental activities are not payable from current resources and therefore not reported in the governmental funds.		
Interest Payable		(1,781)
Long term liabilities are not due and payable in the current period, and, therefore, are not reported in the governmental funds.		
Financed Purchase Liability	(416,609)	
OPEB Liability	<u>(3,605,381)</u>	(4,021,990)
Deferred outflows of resources and deferred inflows of resources related to pensions do not require the use of current financial resources and therefore are not reported in the funds.		
Deferred Outflows-pension and OPEB related	1,577,921	
Deferred Inflows-pension and OPEB related	<u>(1,562,077)</u>	<u>15,844</u>
<b>Net Position of Governmental Activities (Statement A)</b>		<u><u>\$ (1,418,988)</u></u>

The accompanying notes are an integral part of this statement

**St. Helena Parish Sheriff  
Greensburg, Louisiana**

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

	<u>Governmental Fund</u>
<b><u>REVENUES</u></b>	
Ad Valorem Taxes	\$ 1,027,249
Intergovernmental Revenues:	
Federal Grants	7,500
State Revenue Sharing	68,253
State Supplemental Pay	43,500
State Other Grants	
Fees, charges, and commissions for Services:	
Commissions on Collection of Tax and licenses	271,441
Fines, Forfeitures, and other fees	107,179
Feeding and keeping prisoners	389,910
Miscellaneous:	
Gaming Revenue	1,688,616
Investment Earnings	5,616
Donations	-
Other	30,435
<b>TOTAL REVENUES</b>	<b>3,639,699</b>
 <b><u>EXPENDITURES</u></b>	
Public Safety:	
Personal services and related benefits	2,154,553
Operating Services	345,374
Materials and Supplies	574,442
Travel and Other Charges	12,180
Capital Outlays	281,608
Debt Service	176,247
<b>TOTAL EXPENDITURES</b>	<b>3,544,404</b>
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>95,295</b>
 <b><u>OTHER FINANCING SOURCES (USES)</u></b>	
Sale of Assets	79,584
Transfers in from Other Governments	3,480
Transfers out to Other Governments	(1,500)
Proceeds from Borrowing	192,715
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>274,279</b>
 Net Change in Fund Balance	<b>369,574</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,017,640</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,387,214</b>

The accompanying notes are an integral part of this statement

## St. Helena Parish Sheriff

**Reconciliation of The Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
To the Government-Wide Statement of Activities  
For the Year Ended June 30, 2022**

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

<b>Net Change in Fund Balances, Total Governmental Funds (Statement E)</b>	\$	369,574
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds		
Expenditures for Capital Assets and Financed Purchases	281,608	
Depreciation Expense	(143,040)	
Proceeds from sale of Capital Assets and Financed Purchases	(79,584)	
Loss on Sale/Disposal of Capital Assets and Financed Purchases	27,253	86,237
Financed Purchase proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded payments.		
Principal Payments - Financed Purchase		157,444
Proceeds from Financed Purchase		(192,715)
Interest expense reported in the Statement of Activates does not require the use of current financial resources and is therefore not reported as an expenditure in governmental funds.		
		(242)
(Increase) or decreases in the unfunded post-employment benefit obligations for medical and life insurance expected in future periods are not recorded for governmental funds on the fund basis		
		(146,407)
Governmental fund report current year pension contributions as expenditures. However, in the Statement of Activities, these contributions are reported as deferred inflows of resources and the Sheriff proportionate share of the plans pension expense is reported as pension expense.		
		157,412
Some revenues in the Statement of Activities do not provide current financial resources an are not reported as revenue in the governmental funds:		
Non-employer contributions to cost-sharing pension plan		86,742
<b>Changes in Net Position (Statement B)</b>	<b>\$</b>	<b>518,045</b>

The accompanying notes are an integral part of this statement

**BASIC FINANCIAL STATEMENTS**

**Fiduciary Fund Financial Statements**

Statement G

St. Helena Parish Sheriff  
Greensburg, Louisiana

Statement of Fiduciary Net Position - Fiduciary Funds

June 30, 2022

	Sheriffs Fund	Tax Collector Fund	Prisoner Funds	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 77,784	\$ 400,149	\$ 10,115	\$ 488,048
<b>TOTAL ASSETS</b>	<u>\$ 77,784</u>	<u>\$ 400,149</u>	<u>\$ 10,115</u>	<u>\$ 488,048</u>
<b>LIABILITIES</b>				
Due to taxing bodies & others	\$ 77,784	\$ 400,149	\$ 10,115	\$ 488,048
<b>TOTAL LIABILITIES</b>	<u>\$ 77,784</u>	<u>\$ 400,149</u>	<u>\$ 10,115</u>	<u>\$ 488,048</u>

The accompanying notes are an integral part of this statement

**BASIC FINANCIAL STATEMENTS**

**Notes to Financial Statements**

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

## **INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the 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.

## **REPORTING ENTITY**

For financial reporting purposes, the Sheriff includes all funds, account groups and activities that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of the employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Sheriff is financially independent, other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana Law. Accordingly, the Sheriff is a separate governmental reporting entity.

Certain units of local government which the Sheriff exercises no oversight responsibility such as the parish government, parish school board, other independently elected parish officials and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS**

The accompanying basic financial statements of the St. Helena Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

of net assets (or balance sheet), a statement of activities, and a statement of cash flows. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The Sheriff has also adopted the provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, that require capital contributions to the Sheriff to be presented as a change in net position.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net assets by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Footnote J—Net Position*.

The Sheriff has also adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources 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.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the later are excluded from the government-wide financial statements. Major individual governmental funds are presented as separate columns in the fund financial statements.

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

**B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

The government-wide financial statements (Statement of Net Position and Statement of Activities) are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are susceptible to accrual (i.e., when they become measurable and available). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Intergovernmental revenues and fees, and charges and commissions for services are recorded when the Sheriff is entitled to the funds. Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when the Sheriff is entitled to the funds.

Expenditures, including capital outlays, are recorded when the related fund liability is incurred. When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned or unassigned fund balances are available, the Sheriff considers amounts to have been spent out of committed funds, then assigned funds, and finally unassigned funds as needed, unless the Sheriff has provided otherwise in his commitment or assignment actions.

The Sheriff reports the following major governmental fund:

The *General Fund* is the Sheriff's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. 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. 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, video poker revenue, 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.

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

The following fiduciary funds are reported separately:

**Agency Funds:**

*Sheriff's Fund, Tax Collector Fund, and the Prisoner Fund:* The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, and inmate monies. Disbursements from these funds are made to various parish agencies, litigants in suits, inmates, or deputies as prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Sheriff's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government wide statements.

**C. BUDGETS**

The proposed budget for the year ending June 30, 2022, was made available for public inspection and comments from taxpayers at the Sheriff's office during June 2021. The public hearing was held on June 29, 2021 at 10:00 a.m. regarding the proposed budget for the fiscal year ending June 30, 2022 and the notice was published in the official journal on June 10, 2021 and June 17, 2021.

The budget is legally adopted and amended, as necessary, by the Sheriff. 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.

Encumbrance accounting is not used. However, the budget is integrated into the accounting records, which allows monthly comparison of budget and actual amounts. Budget amounts included in the accompanying financial statement include the original adopted budget and all subsequent amendments.

**D. CASH, CASH EQUIVALENTS, AND INVESTMENTS**

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.

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. Investments are stated at cost.

**E. INVENTORIES**

The Sheriff utilizes the "purchase method" of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The Sheriff did not record any inventory at June 30, 2022, as the amount is not material.

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

**F. PREPAID ITEMS**

Certain payments for insurance reflect cost applicable to future accounting periods and are recorded as prepaid items in both government wide and fund financial statements.

**G. CAPITAL ASSETS**

Capital assets, which include property, plant, equipment, and vehicles, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$500 or more for capitalizing capital assets.

When surplus items are sold for an immaterial amount after being declared un-needed for public purposes, no salvage value is utilized for depreciation purposes. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings & Building Improvements	25 - 40 Years
Furniture and Fixtures	5 - 7 Years
Equipment	5 - 15 Years
Vehicles	5 Years

**H. LONG-TERM OBLIGATIONS**

Long-Term Obligations are recorded in the statement of net position and statement of activities.

**I. COMPENSATED ABSENCES**

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

Vacation Leave: Vacation leave is earned by all permanent full-time salaried employees according to the length of service.

- 1 to 3 year = 40 hours of vacation
- 4 to 10 year = 80 hours of vacation
- 10 or more years = 120 hours of vacation

Vacation leave not taken in year earned can be carried forward up to a maximum of 360 hours, and any excess over 360 hours is converted to sick leave. Upon resignation, termination, or retirement, unused vacation leave earned during the current year shall be paid based on current salary. Based on GASB Statement No 16 vacation leave has been accrued as a liability as the benefits were earned.

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

Sick Leave: Sick leave is earned by all full-time salaried employees at a rate of one day of sick leave for each month of employment. Sick leave may be carried forward to a maximum of 576 hours and upon resignation, termination, or retirement, all unused sick leave shall be forfeited. No liability has been accrued for unused employee sick leave. In accordance with GASB 16, *Accounting for Compensated Absences*, 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 absences due to illness or other contingencies, such as medical appointments and funerals.

**J. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS**

GASB Statement No. 34, *Basic Financial statements, Management's Discussion and analysis, for State and Local Governments*, required reclassification of net position into three separate components. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB Statement No. 63 requires the following components of net position:

*Net Investment in Capital Assets* – This component of net position includes capital assets, net of accumulated depreciation, reduced by the outstanding balance of any bonds, or indebtedness attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of the resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

*Restricted net Position* - The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

*Unrestricted Net Position* - The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year June 30, 2012, the sheriff 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 a government's fund balance more transparent. The following classifications describe the relative strength of the spending 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,
- 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

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

**K. REVENUES**

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are available for collection. The taxes are generally collected in December of the current year and January and February of the ensuing year. Federal and State grants are recorded when the law enforcement district is entitled to the funds.

**L. COMPARATIVE DATA/RECLASSIFICATIONS**

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

**M. EXTRAORDINARY AND 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 parish, which are either unusual in nature or infrequent in occurrence.

**N. ESTIMATES**

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

**O. RECONCILIATIONS OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

Explanation of certain of differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

**P. PENSION PLANS**

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

**Q. OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN**

The Sheriff's defined benefit postemployment health care plan provides OPEB to eligible retired employees. The plan provides OPEB for permanent full-time employees of the Sheriff. The Sheriff's 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 rest with the Sheriff. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

**2. LEVIED TAXES**

The following is a summary of authorized and levied property taxes:

	Millage	Millage	Date
Law enforcement District	10.62	10.62	none
Law enforcement District	9.20	9.20	none

Total Assessed property valuation was \$52,801,097 for the year ended June 30, 2022. The authorized millage was 19.82 as of June 30, 2022. The following are the principal taxpayers and related ad valorem tax revenue for the sheriff:

Taxpayer	Type of Business	Assessed Valuation	Assessed Valuation	Revenue for Sheriff
Transcontinental Gas Pipeline	Public Utility	\$ 10,412,700	13.81%	\$ 206,380
Dixie Electric Membership Corp.	Public Utility	4,762,780	6.32%	94,398
Amerchol	Chemical Plant	3,962,140	5.26%	78,530
Entergy LA LLC	Public Utility	2,437,470	3.23%	48,311
Soterra, LLC	Timber	1,860,530	2.47%	37,876

**3. CASH AND CASH EQUIVALENTS**

At June 30, 2022, the sheriff has cash and cash equivalents (book balances) totaling \$1,803,204 as follows:

Governmental Funds:	
Demand deposits	\$ 1,314,856
Other	300
Subtotal Deposits in Governmental Fund	\$ 1,315,156
Fiduciary Funds:	
Demand Deposits	87,402
Time and Saving Deposits	400,646
Subtotal Deposits in fiduciary funds	488,048
Total	\$ 1,803,204

Fiduciary funds are not reflected in the Statement of Net Position.

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.

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

At June 30, 2022, the sheriff has \$2,567,047 in deposits (collected bank balances) consisting of both demand deposits and time and savings deposits at two banks. The demand deposits totaling \$2,156,637 the first bank are secured from risk by \$250,000 of federal deposit insurance and \$1,906,637 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The time and savings deposits of \$400,646, in the first bank are secured from risk by \$250,000 of federal deposit insurance and \$150,646 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The demand deposits of \$9,763 in the second bank are secured from risk by \$9,763 of federal deposit insurance. The \$2,057,283 in total pledged securities is exposed to custodial credit risk because while the amount is secured by pledge securities, such securities are held by the custodial bank in the name if the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Sheriff does not have a formal policy for custodial risk. However, 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.

#### 4. RECEIVABLES

The receivables of \$329,663 at June 30, 2022, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Gaming Revenue	202,411
Feeding and Keeping of prisoners	41,685
Fees & commission	51,820
Other	33,747
Total	<u>\$ 329,663</u>

The sheriff has not established an allowance for bad debts since any bad debts would not be material to the financial statements.

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

**5. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2022, is as follows:

	Balance, July 1, 2021	Additions	Deletions	Balance, June 30, 2022
Governmental Activities				
Capital Assets not Depreciated:				
Land	\$ 10,000	\$ -		\$ 10,000
Construction in Progress	-	3,424		3,424
Total Capital Assets not Depreciated	<u>10,000</u>	<u>3,424</u>	<u>-</u>	<u>13,424</u>
Other Capital Assets:				
Buildings	733,330			733,330
Vehicles	403,452	12,021	208,005	207,468
Vehicles-financed purchase	550,625	192,714	135,324	608,015
Furniture and equipment	565,689	73,449		639,138
Total Other Capital Assets	<u>2,253,096</u>	<u>278,184</u>	<u>343,329</u>	<u>2,187,951</u>
Less accumulated depreciation:				
Buildings	185,090	20,269		205,359
Vehicles	363,648	1,700	187,208	178,140
Vehicles-financed purchase	159,650	108,259	103,790	164,119
Furniture and equipment	532,278	12,812		545,090
Total Accumulated Depreciation	<u>1,240,666</u>	<u>143,040</u>	<u>290,998</u>	<u>1,092,708</u>
Other Capital Assets, Net	1,012,430	135,144	52,331	1,095,243
Total Capital assets, net	<u>\$ 1,022,430</u>	<u>\$ 138,568</u>	<u>\$ 52,331</u>	<u>\$ 1,108,667</u>
Depreciation was charged to the governmental functions as follows:				
Public Safety				<u>\$ 143,040</u>

St. Helena Parish Sheriff has implemented GASB 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 for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting 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. The St. Helena Parish Sheriff adopted this standard in the year ended June 30, 2022. The implementation of this standard had no material effect on the St. Helena Parish Sheriff's financial statements for the year ended June 30, 2022.

St. Helena Parish Sheriff  
Greensburg, Louisiana

Notes to the Financial Statements  
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**6. PENSION PLAN**

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

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

The Sheriff's office implemented Governmental Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pension and Statement 71 on Pension Transition for Contributions Made Subsequent to the measurement date-an amendment of GASB 68. The standards require the Sheriff's office to record its proportional share of each of the Pension plan Net pension Liability and report the following disclosures:

**Plan Description:** The Louisiana Sheriff's Pension and Relief Fund is the administrator of a cost-sharing, multiple employer defined benefit plan. the plan provides retirement, disability, and survivor benefits to employees of sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriff's Association and the sheriff's Pension and relief Fund's office as provided for in LRS 11:271.

For members who become eligible for membership on or before December 31, 2011, members with 12 years of creditable service may retire at age 55; members with 30 years of service may retire regardless of age. The retirement allowance is equal to 3.33 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 members whose first employment making them eligible for membership in the system began on or after January 1, 2012, members with twelve years of creditable service may retire at age 62; members with 20 years of service may retire at age 60; members with 30 years of creditable service may retire at age 55. The benefit accrual rate for such members with less than 30 years of service is 3 percent; for members with 30 or more years of service the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual rate times 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. Members with twenty or more years of service may retire with a reduced retirement at age 50.

For a member whose first employment making him eligible for membership in the system began on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted. The earning to be considered for each 12 month period within the 36 month period shall not exceed 125% of the preceding 12 month period.

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For a member whose first employment making him eligible for membership in the system began after June 30, 2006 and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest 60 consecutive months or joined months if service was interrupted. The earnings to be considered for each 12 month period within the 60 month period shall not exceed 125% of the preceding 12 month period.

For a member whose first employment making him eligible for membership in the system began on or after July 1, 2013, final average compensation is based on the average monthly earnings during the highest 60 consecutive months or joined months if service was interrupted. The earnings to be considered for each 12 month period within the 60 month period shall not exceed 115% of the preceding 12 month period.

A member is eligible to receive disability benefits if the member has at least 10 years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of a sum equal to the greatest of 45% or final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under 18 years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will received 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 received an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

The fund does provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement. In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first become eligible for retirement and his actual date of retirement. At retirement the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP

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period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-Drop period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Cost of living provision of 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 at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio. The schedule of employer allocations reports the historical employer contributions in addition to the employer allocation percentage of each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of 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, 2021 as compared to the total of all employers' contributions received by the Fund during the fiscal year ended June 30, 2021.

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2021, the actual employer contribution rate was 12.25% with an additional -0- % allocated from the Funding Deposit Account.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support for non-employer contributing entities, but are not considered special funding situations. Non-employer contributions of \$86,742 are recognized as revenue and excluded from pension expense for the year ended June 30, 2021.

Plan members are required by state statute to contribute 10.25% of their annual covered salary and the St. Helena Parish Sheriff is required to contribute at an actuarially determined rate. The current employer contribution rate for the year ended June 30, 2022 was 12.25% 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 St. Helena Parish Sheriff are established and may be amended by state statute. As provided by R.S. 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 St. Helena Parish Sheriff's contributions to the System for the years ending June 30, 2022 and 2021 were \$173,141 and \$167,579 respectively, equal to the required contributions for each year.

St. Helena Parish Sheriff  
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Notes to the Financial Statements  
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**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the Sheriff reported an asset of \$93,058 for its proportionate share of the net pension liability/(asset) of the System. The net pension liability/(asset) was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all employers actuarially determined. At June 30, 2021 the Sheriff's proportion was .187787%, which was a decrease of .00481% from its proportion measured as of June 30, 2020. For the year ended June 30, 2022 the sheriff recognized pension expense of \$157,412 representing its proportional share of the System's net expense, including amortization of deferred amounts.

At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experiences		\$ 129,576
Changes of assumptions	286,364	
Net differences between projected and actual earnings on pension plan investments		840,356
Changes in proportion and differences between employer contributions and proportionate share of contributions	32,263	30,681
Employer contributions subsequent to the measurement date	173,141	
Total	<u>\$ 491,768</u>	<u>\$ 1,000,613</u>

The sheriff reported a total of \$173,141 as deferred outflows of resources related to pension contributions made subsequent to the measurement period of June 30, 2021 which will be recognized as a reduction in net pension liability in the year ended June 30, 2023.

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

<u>Year</u>	
2022	(148,450)
2023	(129,552)
2024	(152,128)
2025	(251,856)
	<u>(681,986)</u>

St. Helena Parish Sheriff  
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**Actuarial Assumptions** - A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 is as follows:

<b>Valuation Date</b>	June 30, 2021
<b>Actuarial Cost Method</b>	Individual Entry Age Normal Method
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	2021 – 5 years
<b>Investment Rate of Return</b>	6.9%, net of investment expense, including inflation
<b>Discount Rate</b>	6.9%
<b>Projected salary increases</b>	5.0% (2.5% inflation, 2.5% merit)
<b>Mortality</b>	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
<b>Cost of Living Adjustments</b>	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 long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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Notes to the Financial Statements  
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Estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table:

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

**Mortality Rate** -- 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.

**Discount Rate** -- The discount rate used to measure the total pension liability was 6.9%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Employer's proportionate Share of the net pension Liability to Changes in the Discount Rate**

The following table presents the Sheriff's proportionate share of the net pension liability (NPL) using the discount rate of each Retirement System as well as what the Sheriff's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

	1% <u>Decrease</u>	Current <u>Discount</u>	1% <u>Increase</u>
Louisiana sheriff Pension & Relief Fund-Rates	5.90%	6.90%	7.90%
St. Helena sheriff's Share of Net Pension Liability	\$ 1,021,771	\$ (93,058)	\$(1,022,471)

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**7. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

**General Information about the OPEB Plan**

*Plan description* – The St. Helena Parish Sheriff’s Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The St. Helena 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 only (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; or, age 55 and 15 years of service. Hired after January 1<sup>st</sup>, 2012, age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 50% of the original amount at age 70.

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

Inactive employees or beneficiaries currently receiving benefit payments	10
Inactive employees entitles to but not yet receiving benefit payemnts	-
Active Employees	<u>36</u>
	<u>46</u>

**Total OPEB Liability**

The Sheriff’s total OPEB liability of \$3,605,381 was measured as of June 30, 2022 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation

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Notes to the Financial Statements  
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Prior Discount rate	2.16%
Discount rate	2.54%
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

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

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

**Changes in the Total OPEB Liability**

Balance at June 30, 2021	\$ 4,171,424
Changes for the year:	
Service Cost	82,134
Interest	90,990
Differences between expected and actual experience	(312,876)
Changes in assumptions	(342,166)
Benefit payments and net transfers	(84,125)
Net Changes	<u>(566,043)</u>
Balance at June 30, 2022	<u>\$ 3,605,381</u>

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

	1.0% Decrease (2.54%)	Current Discount Rate (3.54%)	1.0% Increase (4.54%)
Total OPEB liability	\$ 4,252,874	\$ 3,605,381	\$ 3,091,318

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 3,164,083	\$ 3,605,381	\$ 4,155,182

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Notes to the Financial Statements  
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**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$230,532. At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Differences between expected and actual experience	\$ 451,274	\$ (268,179)
Changes in assumptions	634,880	(293,285)
Total	<u>\$ 1,086,154</u>	<u>\$ (561,464)</u>

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

Years ending June 30:	
2023	57,408
2024	57,408
2025	57,408
2026	57,408
2027	57,408
Thereafter	<u>237,647</u>
Total	<u>524,687</u>

**8. DEFERRED COMPENSATION PLAN**

The St. Helena Parish Sheriff offers its employees, the Louisiana Public Employees Deferred compensation Plan, a deferred compensation plan created in accordance with Internal Revenue code Section 457, as revised January 1, 1999. The plan, available to all St. Helena Parish Sheriff employees, permits them to defer a portion of their salary until future years. 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, shall be held for the exclusive benefit of participants and their beneficiaries.

At June 30, 2022 the amounts applicable to the employees of the St. Helena Parish Sheriff's office were \$15,200. As of June 30, 2022 the total amount of plan assets was \$2,000,772,347.

St. Helena Parish Sheriff  
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Notes to the Financial Statements  
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**9. ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The payables of \$265,605 at June 30, 2022, are as follows:

	General Fund
<b>Governmental Funds Payable</b>	
Accounts	\$ 101,969
Accrued Salaries & Related exp	162,679
Withholdings	957
<b>Total governmental Funds Payable</b>	<b>\$ 265,605</b>

**10. SHORT-TERM DEBT**

The Sheriff did not have any short-term debt during the fiscal year ending June 30, 2022.

**11. LEASE LIABILITY**

The Sheriff records items under financed purchase as an asset and an obligation in the accompanying financial statements. The Sheriff had seven financed purchases for the year ended June 30, 2022 for the purpose of purchasing law enforcement vehicles. The following is an analysis of financed purchases:

	Monthly Payment	Principal
Financed purchase for \$90,471 due in monthly installments including interest at 5.541% for 5 years	\$ 3,460	\$ 5,142
Financed purchase for \$77,786 due in monthly installments including interest at 4.400% for 5 years	\$ 1,441	\$ 59,691
Financed purchase for \$247,042 due in monthly installments including interest at 4.698% for 5 years	\$ 5,633	\$ 174,076
Financed purchase for \$64,352 due in monthly installments including interest at 4.919% for 5 years	\$ 1,207	\$ 56,426
Financed purchase for \$33,527 due in monthly installments including interest at 5.852% for 5 years	\$ 643	\$ 29,458
Financed purchase for \$41,642 due in monthly installments including interest at 6.399% for 5 years	\$ 809	\$ 39,649
Financed purchase for \$53,193 due in monthly installments including interest at 6.215% for 5 years	\$ 1,029	\$ 52,167
		<b>\$ 416,609</b>

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The minimum lease payments of the next five years are as followed:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 115,701	\$ 18,626	\$ 134,327
2024	116,203	12,934	129,137
2025	105,173	7,062	112,235
2026	54,157	3,056	57,213
2027	25,375	612	25,987
Totals	<u>\$ 416,609</u>	<u>\$ 42,290</u>	<u>\$ 458,899</u>

The Sheriff has operating leases for the following:

Land

On April 15, 2003, the Sheriff leased a parcel of land located at 46447 Highway 16, Pine Grove, Louisiana on which a Sub-Station for the St. Helena Parish Sheriff was constructed. The lease is for 99 years terminating on April 15, 2102. The amount of the lease payment is \$1.00 per year.

On August 29, 2008, the Sheriff leased a building to be used as a substation from Easleyville Wash and Rental, Inc. The Lease began on August 1, 2008 and will end August 1, 2018. The lease is a renewal lease in ten year intervals. The annual lease payment is \$10 annually.

**12. LONG-TERM DEBT**

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

	<u>Balance</u> <u>7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2022</u>	<u>Current</u> <u>Portion</u>	<u>Long-Term</u> <u>Portion</u>
Financed Purchase Liability	381,338		(157,444)	416,609	115,701	300,908
Unfunded OPEB Obligations	4,171,424		(566,043)	3,605,381		3,605,381
Total	<u>\$ 4,552,762</u>	<u>\$ 192,715</u>	<u>\$ (723,487)</u>	<u>\$ 4,021,990</u>	<u>\$ 115,701</u>	<u>\$ 3,906,289</u>

Total interest incurred and recorded as an expense in the Statement of Activities was \$19,045 for the fiscal year ended June 30, 2022.

**13. RISK MANAGEMENT**

The sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff attempts to minimize risk from significant losses through the purchase of insurance.

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**14. LITIGATION AND CLAIMS**

At June 30, 2022, the sheriff is involved in several lawsuits and claims, which are adequately covered by liability insurance or in the opinion of legal counsel, will not result in any liability to the Sheriff insured by the Louisiana Sheriff's Risk Management Program.

**15. ON-BEHALF PAYMENTS**

During 1998, the Sheriff implemented GASB Statements No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. The standard requires the Sheriff to report in the financial statement on-behalf salary and fringe benefits payments made by the State of Louisiana to certain groups of sheriff employees.

Supplementary salary payments are made by the state directly to certain groups of employees. The Sheriff is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditures (expense) payments is the actual contribution made by the state. For the year June 30, 2022 the state paid supplemental salaries to law enforcement employees of the Sheriff's office. On-behalf payment recorded as revenues and expenditures (expenses) in June 30, 2022 financial statements are as follows:

	State Supplemental Salaries
General Fund:	<u>June 30, 2022</u>
Policeman Supplemental Pay	\$43,500

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

The sheriff's jail is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the St. Helena Parish Police Jury. These cost are not included in the accompanying financial statements.

The St. Helena Parish Police Jury also provides the cost of office space including, maintenance and utilities, for the Sheriff's office as required. The costs are not included in the accompanying financial statements.

**17. EX-OFFICIO TAX COLLECTOR**

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

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Occupational, alcohol, and amusement license taxes collected and remitted to the Parish Police Jury for the current year consisted of:

	<u>Collections</u>	<u>Cost</u>	<u>Distribution</u>
St. Helena Parish Police Jury	205,160	30,774	174,386

State Revenue  
Sharing Taxes  
collected and  
remitted to the  
various bodies for  
the current year  
consisted of:

<u>Taxing Bodies</u>	<u>Amount</u>
St. Helena Parish Police Jury	82,629
St. Helena Parish School Board	30,936
St. Helena Parish Hospital District	5,304
St. Helena Parish Sheriff	68,253
St. Helena Parish Assessor	17,988
Florida Parish Juvenile	6,630
Parish Assessor Retirement System	525
Parish Clerk Retirement System	525
Parish District Attorney Retirement System	420
Parish Municipal Employee Retirement System	525
Parish Parochial Employee Retirement System	525
Parish Register of Voters Retirement System	132
Parish Sheriff Retirement System	1,049
Parish Teachers Retirement System	2,098
Total State Revenue Sharing	<u>217,539</u>

Sales taxes collected and remitted to the various bodies for the current year consisted of:

	Total	Collection	Final
<u>Taxing Bodies</u>	<u>Collections</u>	<u>Cost</u>	<u>Distribution</u>
St Helena Parish School Board	2,078,770	62,363	2,016,407
St. Helena Parish Police Jury	3,118,188	124,728	2,993,460
Town of Greensburg	197,997	3,960	194,037
Parish Tourist Commission	5,260	210	5,050
Village of Montpelier	46,567	931	45,636
Total Sales Taxes	<u>5,446,782</u>	<u>192,192</u>	<u>5,254,590</u>

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

Schedule of 2021 Ad Valorem Tax Roll, Collections, and Uncollected Ad Valorem Taxes:

Taxing Authority	Amount Assessed	Tax Order Changes	Total Taxes Collectible	Total Taxes Collected FYE 6-30-22	Total Under Collected	Overcollected by taxing authority as of June 30, 2022	
						Adjudications of Taxes	Under/(Over) Collected
St. Helena Parish Police Jury	2,123,528	284	2,123,812	(2,117,364)	6,448	(7,309)	(861)
St. Helena Parish School Board	2,350,183	482	2,350,665	(2,343,964)	6,701	(6,472)	229
St. Helena Parish Hospital	1,161,627	238	1,161,865	(1,158,554)	3,311	(3,199)	112
St. Helena Parish Sheriff	1,046,521	215	1,046,736	(1,043,751)	2,985	(2,882)	103
Louisiana Tax Commission	10,271	-	10,271	(10,271)	-	-	-
St. Helena Parish Assessor	393,897	81	393,978	(392,855)	1,123	(1,085)	38
Fire Protection District #4	350,218	73	350,291	(348,676)	1,615	(1)	1,614
Fifth Ward Recreation District	97,871	(268)	97,603	(96,526)	1,077	(1,647)	(570)
Florida Parish Juvenile	145,203	30	145,233	(144,819)	414	(400)	14
Council on Aging	186,388	38	186,426	(185,895)	531	(513)	18
State Forestry Tax	14,533	-	14,533	(14,533)	-	-	-
Banks	170	-	170	(170)	-	-	-
City of Greensburg	22,443	(38)	22,405	(22,416)	(11)	-	(11)
<b>Total</b>	<b>7,902,853</b>	<b>1,135</b>	<b>7,903,988</b>	<b>(7,879,794)</b>	<b>24,194</b>	<b>(23,508)</b>	<b>686</b>

**18. TAXES PAID UNDER PROTEST**

The net assets held for others in the agency funds at June 30, 2022, as reflected on Statement G, include \$367,051 of taxes paid under protest, plus interest earned to date of \$33,098 on the investment of these funds totaling \$400,148. These funds are held pending resolution of the protest and are accounted for in the Tax Collection Agency Fund.

St. Helena Parish Sheriff  
Greensburg, Louisiana

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

**19. CONTRACTS**

On August 1, 2019, the St. Helena Parish Sheriff entered into an agreement with Software & Services for software services related to the collection of property taxes. The license is for three years and will automatically renew each year. The St. Helena Parish Sheriff pays an annual fee of \$5,834, for the annual license fee renewal.

On January 1, 2022, the St. Helena Parish Sheriff entered into an agreement with Avenu Insights & Analytics, LLC for software-as-a-service tax filing application to aid in the collection of sales and use taxes. The license is for three years and will automatically renew each year, until action is taken by either party to terminate the agreement. The St. Helena Parish Sheriff pays an annual fee of \$3,900, for the annual license fee renewal, which includes standard support of the program.

**20. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through December 9, 2022, the date on which the financial statements were available to be issued. There were not subsequent events that required disclosure.

**REQUIRED SUPPLEMENTARY INFORMATION (PART II)**

**St. Helena Parish Sheriff**  
**Greensburg, Louisiana**  
**Governmental Fund-General Fund**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget to Actual (GAAP Basis)**  
**For the Year Ended June 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> GAAP Basis	<u>Favorable</u> (Unfavorable)
<b>REVENUES</b>				
Ad Valorem Taxes	\$ 954,851	\$ 1,009,831	\$ 1,027,249	17,418
Intergovernmental Revenues:				
Federal Grants	-	7,500	7,500	-
State Revenue Sharing	68,000	68,253	68,253	-
State Supplemental Pay	42,000	57,000	43,500	(13,500)
Other State Grants				-
Fees, Charges, and Commissions for Services:				
Commissions on Collection of Tax and licenses	242,600	272,333	271,441	(892)
Fines, Forfeitures, and Other Fees	95,000	95,000	107,179	12,179
Feeding and keeping prisoners	408,000	402,692	389,910	(12,782)
Miscellaneous:				
Gaming Revenue	1,272,500	1,545,144	1,688,616	143,472
Investment Earnings	4,000	5,200	5,616	416
Donations		-	-	-
Other	11,300	26,782	30,435	3,653
<b>TOTAL REVENUES</b>	<b>3,098,251</b>	<b>3,489,735</b>	<b>3,639,699</b>	<b>149,964</b>
<b>EXPENDITURES</b>				
Public Safety:				
Personal Services and Related Benefits	2,113,046	2,133,081	2,154,553	(21,472)
Operating Services	423,500	333,500	345,374	(11,874)
Materials and Supplies	402,000	573,500	574,442	(942)
Travel and Other Charges	4,000	12,500	12,180	320
Capital Outlays	23,421	293,708	281,608	12,100
Debt Service	137,323	177,111	176,247	864
<b>TOTAL EXPENDITURES</b>	<b>3,103,290</b>	<b>3,523,400</b>	<b>3,544,404</b>	<b>(21,004)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE</b>	<b>(5,039)</b>	<b>(33,665)</b>	<b>95,295</b>	<b>128,960</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Assets	23,421	84,343	79,584	(4,759)
Transfers in from Other Governments	-	3,480	3,480	-
Transfers out to Other Governments	-	(1,500)	(1,500)	-
Proceeds from Borrowings		192,365	192,715	350
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>23,421</b>	<b>278,688</b>	<b>274,279</b>	<b>(4,409)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>18,382</b>	<b>245,023</b>	<b>369,574</b>	<b>124,551</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>900,042</b>	<b>1,017,640</b>	<b>1,017,640</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 918,424</b>	<b>\$ 1,262,663</b>	<b>\$ 1,387,214</b>	<b>\$ 124,551</b>

See independent auditor's report

Schedule 2

St. Helena Parish Sheriff  
Greensburg, Louisiana

Schedule of Changes in Net OPEB Liability and Related Ratios  
For the year ended June 30, 2022

	<u>6/30/18</u>	<u>6/30/19</u>	<u>6/30/20</u>	<u>6/30/21</u>	<u>6/30/22</u>
<b>Total OPEB Liability</b>					
Service Cost	\$ 36,496	\$ 37,591	\$ 43,887	\$ 79,742	\$ 82,134
Interest	95,392	96,712	98,763	86,270	90,990
Changes of Benefit Terms	-	-	-	-	-
Differences between expected and actual experience	15,164	134,793	275,661	189,368	(312,876)
Changes of assumptions	-	151,024	723,394	34,342	(342,166)
Benefit payments	(95,245)	(100,484)	(77,790)	(82,068)	(84,125)
Net change in total OPEB liability	51,807	319,636	1,063,915	307,654	(566,043)
Beginning OPEB Liability	2,428,413	2,480,220	2,799,856	3,863,771	4,171,425
Ending OPEB Liability	\$ 2,480,220	\$ 2,799,856	\$ 3,863,771	\$ 4,171,425	\$ 3,605,382
Covered-employee payroll	\$ 1,196,883	\$ 1,232,789	\$ 1,204,125	\$ 1,240,249	\$ 1,027,175
Employer's OPEB liability as a percentage of covered-employee payroll	207.22%	227.12%	320.88%	336.34%	351.00%
<b><u>Notes to Required Supplementary Information (Schedule 2)</u></b>					
<i>Benefit Changes:</i>	None	None	None	None	None
<i>Changes of Assumptions.</i>					
Discount Rate:	3.87%	3.50%	2.21%	2.16%	3.54%
Mortality:	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014
Trend:	5.5%	5.5%	Variable	Variable	Variable

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

See independent auditor's report

**Schedule 3**

**St. Helena Parish Sheriff  
Greensburg, Louisiana**

**Schedule of The Sheriff's Proportionate Share of the Net Pension Liability  
For The Year Ended June 30, 2022**

	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>
Louisiana sheriffs pension and Relief Fund:								
Employer's Proportion of the Net Pension Liability (Assets)	0.21106%	0.20155%	0.19212%	0.18265%	0.17559%	0.18080%	0.18297%	0.18779%
Employer's Proportionate Share of the Net Pension Liability (Assets)	\$ 835,803	\$ 898,430	\$ 1,219,372	\$ 790,907	\$ 673,330	\$ 855,244	\$ 1,266,384	\$ (93,058)
Employer's Covered-Employee Payroll	\$ 1,293,414	\$ 1,336,338	\$ 1,312,094	\$ 1,265,091	\$ 1,208,535	\$ 1,263,432	\$ 1,350,785	\$ 1,367,989
Employer's Proportionate share of the Net Pension Liability (Asset) as a Percentage of its Covered-employee Payroll	64.6199%	67.2307%	92.9333%	62.5178%	55.7146%	67.6921%	93.7517%	-6.8025%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.34472%	86.60652%	82.09699%	88.48758%	90.41058%	88.90851%	84.72886%	101.03875%

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

See independent auditor's report

**St. Helena Parish Sheriff  
Greensburg, Louisiana**

**Schedule of St. Helena Parish Sheriff's Contributions  
For The Year Ended June 30, 2022**

	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>
Louisiana sheriffs pension and Relief Fund:								
Contractually required contribution	\$ 190,428	\$ 180,413	\$ 167,625	\$ 154,088	\$ 154,770	\$ 165,471	\$ 167,579	\$ 173,141
Contributions in relation to contractually required contributions	190,428	180,413	167,625	154,088	154,770	165,471	167,579	173,141
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's Covered Employee Payroll	\$ 1,336,338	\$ 1,312,094	\$ 1,265,091	\$ 1,208,535	\$ 1,263,432	\$ 1,350,785	\$ 1,367,989	\$ 1,413,398
Contributions as a % of Covered Employee Payroll	14.25%	13.75%	13.25%	12.75%	12.25%	12.25%	12.25%	12.25%

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

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STATE OF LOUISIANA, PARISH OF ST. HELENA

Affidavit

**Nathaniel Williams, Sheriff of St. Helena Parish**

**BEFORE ME**, the undersigned authority, personally came and appeared, Nathaniel Williams, the sheriff of St. Helena Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information if true and correct:

**\$400,149 is the amount of cash on hand in the tax collector account on June 30, 2022.**

He further deposed and said:

**All itemized statements of the amount of taxes collected for the tax year from July 1, 2021 to June 30, 2022, 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 St. Helena Parish

**SWORN** to and subscribed before me, Notary, this 17<sup>th</sup> day of October, 2022, in my office in Greensburg, Louisiana.

 (Signature)

Ann M Huff (Print), # 81027

\_\_\_\_\_ (Commission)

**SUPPLEMENTARY INFORMATION SCHEDULES**

**St. Helena Parish Sheriff  
Greensburg, Louisiana**

**Statement of Changes in Balances Due to Taxing Bodies and Others - Fiduciary Funds**

**For the Year Ended June 30, 2022**

	Sheriff's Fund	Tax Collector Fund	Prisoner Funds	Total
BALANCES AT BEGINNING OF YEAR	102,813	398,375	5,237	506,425
ADDITIONS:				
Deposits:				
Sheriff's Sales	52,026			52,026
Bonds	40,514			40,514
Garnishments	64,032			64,032
Other Deposits	8,902		49,740	58,642
Taxes, fees, etc., paid to tax collector		13,841,828		13,841,828
TOTAL ADDITIONS	165,474	13,841,828	49,740	14,057,042
DEDUCTIONS				
Taxes, fees, etc. distributed to taxing bodies and others		13,840,054	44,862	13,884,916
Deposits settled to:				
Sheriff's General Fund	49,520			49,520
District Attorney	8,431			8,431
Clerk of court	6,114			6,114
Other Settlements	126,438			126,438
TOTAL REDUCTIONS	190,503	13,840,054	44,862	14,075,419
BALANCES AT END OF YEAR	\$ 77,784	\$ 400,149	\$ 10,115	\$ 488,048

See independent auditor's report

**St. Helena Parish Sheriff's Office  
Greensburg, Louisiana**

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

Nathaniel Williams, Sheriff

<u>Purpose</u>	<u>Amount</u>
Salary	186,213
Payroll Taxes	2,683
Benefits-Employee Health Insurance	10,131
Benefits-Retirement	22,811
Travel-Lodging	706
Meals	502
Convention Expense	335
Total	<u>223,381</u>

See independent auditor's report

St. Helena Parish Sheriff  
Greensburg, Louisiana

Justice System Funding Schedule-Receiving Entity  
General Fund  
For the Year Ended June 30, 2022

Cash Basis Presentation

First Six Month Period Ended 12/30/2021	Second Six Month Period Ended 06/30/2022
---	--

Receipts From:

None

Subtotal Receipts

Ending Balance of Amounts Collected but Not Received

-	-
-	-
-	-

See independent auditor's report

St. Helena Parish Sheriff  
Greensburg, Louisiana

Justice System Funding Schedule-Collecting/Disbursing Entity  
Fiduciary Funds  
For the Year Ended June 30, 2022

Cash Basis Presentation	First Six Month Period Ended 12/30/2021	Second Six Month Period Ended 06/30/2022
<b>Beginning Balance of Amounts Collected</b>	102,812	70,081
<b>Add: Collections</b>		
Civil Fees	27,800	36,231
Bond Fees	23,306	17,201
Asset Forfeiture/Sale	17,077	34,950
Criminal Court Costs/Fees	1,074	1,287
Criminal Fines - Other	3,189	3,353
<b>Subtotal Collections</b>	<b>72,446</b>	<b>93,022</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b>		
St. Helena Clerk of Court, Bond Fees	228	202
St. Helena Clerk of Court, Civil Fees	3,279	2,405
21st Judicial District Attorney, Bond Fees	4,770	3,659
21st Judicial Public Defender Board, Bond Fees	4,200	3,154
Louisiana State Police Crime Lab, Bond Fees	228	202
21st Judicial Expense Fund, Bond	3,972	2,952
<b>Less: Amounts Retained by Collecting Agency</b>		
St. Helena Sheriff General Fund, Bond Fees	5,910	4,670
St. Helena Sheriff General Fund, Court Cost/Fees	1,074	1,287
St. Helena Sheriff General Fund, Fines - Other	3,189	3,351
St. Helena Sheriff General Fund-Civil Fees	19,326	10,708
<b>Less: Disbursements to Individuals</b>		
Civil Fee Refunds	21,212	27,794
Bond Fee Refunds	2,546	4,850
Other Disbursements to Individuals	35,243	20,085
<b>Subtotal Disbursements/Retainage</b>	<b>105,177</b>	<b>85,319</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained</b>	<b>70,081</b>	<b>77,784</b>

See Independent Auditors' Report

# MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

**McDUFFIE K. HERROD**  
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## 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

Honorable Nathaniel Williams  
St. Helena Parish Sheriff and  
Ex-Officio Parish Tax Collector  
Greensburg, 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 the major fund, and aggregate remaining fund information of the St. Helena Parish Sheriff, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the St. Helena Parish Sheriff's basic financial statements, and have issued our report thereon dated December 9, 2022.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the St. Helena 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 St. Helena Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the St. Helena 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the St. Helena Parish Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,

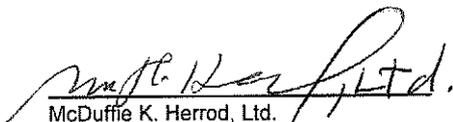
contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **St. Helena Parish Sheriff's Response to Findings**

The St. Helena Parish Sheriff's response to the findings identified in our audit is described in the accompanying schedule of prior and current audit findings and management's corrective action plan. The Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 entity's internal control 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.  
A Professional Accounting Corporation  
December 9, 2022

ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA  
SCHEDULE OF AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022

A. SUMMARY OF AUDIT RESULTS:

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the St. Helena Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the St. Helena Parish Sheriff were disclosed during the audit.
3. No significant deficiencies relating to the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. PRIOR YEAR FINDINGS - FINANCIAL STATEMENT AUDIT

2021-001 Compliance with Audit Law

Criteria: Louisiana Revised Statute 24:513 requires that an annual financial report or other type report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year.

Condition: This deadline was not met for the year ended June 30, 2021.

Effect: The Sheriff is not in compliance with applicable laws.

Recommendations: We recommend that management be cognizant of this deadline in the future and make every effort to comply.

Response by Management: We will continue to make every effort to comply with this law. Due to the effects of the Covid Pandemic along with the merger-dissolution of the initial audit firm and having to secure a new audit firm, delays prevented us from meeting the deadline. We do not anticipate this to be an issue in the future.

Current Year Status: Resolved.

C. PRIOR YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

None

D. CURRENT YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

None

E. CURRENT YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

None

F. MANAGEMENT LETTER ITEMS

There are no management letter items to report as of December 9, 2022.

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Governing Board of **St. Helena Parish Sheriff's Office** and the Louisiana Legislative Auditor:

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

**St. Helena Parish Sheriff's Office** has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period **July 1, 2021 through June 30, 2022**. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### ***Written Policies and Procedures***

---

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.  
*Procedures addressed budgeting adequately partly by assistance from an outside accountant.*  
*The Entity's policies and procedures were reviewed with no exceptions noted.*

- 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.

*We reviewed the policies and procedures with no exceptions noted.*

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

*No exceptions were noted for this procedure.*

- 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).

*The policies and procedures were reviewed with no exceptions noted.*

- 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.

*No exceptions were noted.*

- 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.

*The policies and procedures were reviewed with no exceptions noted.*

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

*We reviewed the policies and procedures with no exceptions noted.*

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

*We reviewed the policies and procedures with no exceptions noted.*

- 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.

*We reviewed the policies and procedures with no exceptions noted.*

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

*This is addressed under the Entity's policies and procedures although the Entity does not have any outside debt.*

- 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.

*The policies and procedures were reviewed with no exceptions noted.*

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

*This policy has been included in the manual and employees had the training, but the annual report was not filed; the entity will address this issue by updating its policies and procedures to be sure the annual report is filed timely.*

### **Board or Finance Committee**

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

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

*Not applicable*

- 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.

*Not applicable*

- 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.

*Not applicable*

### **Bank Reconciliations**

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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);

*No exceptions were noted.*

- 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

*No exceptions noted.*

- 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.

*Of the 5 accounts reviewed, one account had outstanding checks for more than 12 months.*

#### ***Collections (excluding electronic funds transfers)***

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

*We received management's list of collection locations and representation that the list is complete. The Entity only has one location.*

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.

*It was determined upon our analysis that employees responsible for cash collections do not share cash drawers.*

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

*The procedures used for cash collection and deposit processing were found to comply with AUP standards.*

- 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.

*The procedures used for cash collection and deposit processing were found to comply with AUP standards.*

- 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.

*The procedures used for cash collection and deposit processing were found to comply with AUP standards.*

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

*All employees that have access to cash are bonded.*

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

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

*No exceptions were noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

- 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).

*No exceptions noted.*

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

*We were able to trace the deposit listed on the bank statement back to the general ledger with no exceptions noted.*

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

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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).

*No exceptions noted.*

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.  
*No exceptions noted.*
  - b) At least two employees are involved in processing and approving payments to vendors.  
*No exceptions noted.*
  - 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.  
*No exceptions noted.*
  - 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.  
*No exceptions noted.*
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.  
*Of the disbursements selected, all matched the general ledger and original invoices.*
  - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.  
*No exceptions were noted.*

#### **Credit Cards/Debit Cards/Fuel Cards/P-Cards**

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11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.  
*No exceptions were noted.*
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or

combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports 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.]

*No exceptions noted.*

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

*Not applicable*

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe 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.

*No exceptions were noted.*

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

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

*Management provided us with the general ledger along with representation of completion.*

- 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](http://www.gsa.gov)).

*Not applicable*

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

*Not applicable*

- 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).

*Not applicable*

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

*Not applicable*

### **Contracts**

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- 15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- 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.

*Not applicable.*

- 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).

*Not applicable.*

- 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).

*Not applicable.*

- 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.

*Not applicable.*

### **Payroll and Personnel**

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

*No exceptions noted.*

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)  
*No exceptions were noted.*
  - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.  
*No exceptions were noted for this procedure.*
  - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.  
*No exceptions were noted for this procedure.*
  - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.  
*No exceptions were noted for this procedure.*
18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.  
*No exceptions were noted.*
19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.  
*No exceptions were noted for this procedure.*

## **Ethics**

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.  
*We reviewed documentation from management and determined that the employees had completed the required ethics training.*

- 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.

*No exceptions were noted.*

### ***Debt Service***

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

*Not applicable*

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

*Not applicable*

### ***Fraud Notice***

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

*According to management, there was no misappropriation of public funds or assets.*

24. 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.

*The required notice is posted on the Entity's premises and on the website.*

### ***Information Technology Disaster Recovery/Business Continuity***

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25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
  - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

*No exceptions noted.*

- 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.

*No exceptions noted.*

- 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.

*No exceptions noted.*

### **Sexual Harassment**

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- 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.

*Training was completed by each employee no exceptions noted.*

- 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).

*The agency does not have this policy on it's web site, but has it posted in plain sight.*

- 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;

*All five employees no exception noted.*

- b) Number of sexual harassment complaints received by the agency; -

*None were received.*

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

*None were received.*

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

*None received, n/a.*

- e) Amount of time it took to resolve each complaint.

*None – n/a.*

*The agency did not file the required annual report with the state, but plans to correct this issue in the future.*

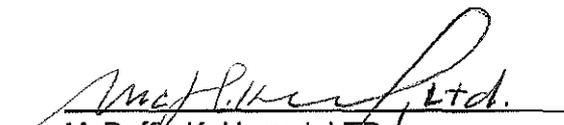
### **Management's Response**

Management of the St. Helena Parish Sheriff's Office concurs with the exceptions noted and are working to address the deficiencies identified.

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

We are required to be independent of St. Helena Parish Sheriff's Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

  
McDuffie K. Herrod, LTD.

Clinton, Louisiana

December 9, 2022