

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

The Honorable Charles Guillory
Evangeline Parish Sheriff
Ville Platte, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Evangeline Parish Sheriff (the Sheriff), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Sheriff as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and the schedule of employer contributions, pages 38 – 43, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial 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.

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

Other Information

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

The fiduciary funds combining financial statements and justice system funding schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. 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, the fiduciary funds combining statements and justice system funding schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The tax collector fund affidavit has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2021, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 Sheriff's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
September 22, 2021

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Statement of Net Position
June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 1,203,405
Receivables, net	168,566
Due from other governmental units	30,862
Prepaid items	36,139
Capital assets, net	<u>157,827</u>
Total assets	<u>1,596,799</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Other postemployment benefit obligation	1,535,383
Pension plan	<u>1,108,162</u>
Total deferred outflows of resources	<u>2,643,545</u>
 LIABILITIES	
Accounts and other accrued payables	105,521
Long-term liabilities:	
Compensated absences payable -	
Due in more than one year	79,592
Other postemployment benefit obligation payable	6,331,035
Net pension liability	<u>1,394,439</u>
Total liabilities	<u>7,910,587</u>
 DEFERRED INFLOWS OF RESOURCES	
Other post-employment benefit obligation	275,830
Pension plan	<u>350,527</u>
Total deferred inflows of resources	<u>626,357</u>
 NET POSITION	
Net investment in capital assets	157,827
Unrestricted	<u>(4,454,427)</u>
Total net position	<u><u>\$ (4,296,600)</u></u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Statement of Activities
For the Year Ended June 30, 2021

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Public safety:				
Law enforcement	<u>\$ 4,713,934</u>	<u>\$ 1,452,569</u>	<u>\$ 363,540</u>	<u>\$ (2,897,825)</u>
General revenues:				
Taxes -				
Ad valorem taxes, levied for general purposes				1,531,848
State revenue sharing				70,977
State supplemental pay				165,596
Nonemployer pension contribution				90,112
Miscellaneous				242,209
Interest and investment earnings				<u>2,890</u>
Total general revenues				<u>2,103,632</u>
Change in net position				(794,193)
Net position, beginning				<u>(3,502,407)</u>
Net position, ending				<u>\$ (4,296,600)</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Balance Sheet
Governmental Fund - General Fund
June 30, 2021

ASSETS

Cash and interest-bearing deposits	\$ 1,203,405
Receivables, net	168,566
Due from other governmental units	30,862
Prepaid items	<u>36,139</u>
Total assets	<u>\$ 1,438,972</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 67,588
Other accrued liabilities	36,346
Due to defendants	<u>1,587</u>
Total liabilities	<u>105,521</u>
Deferred inflows of resources:	
Unavailable revenue - property taxes	<u>58,687</u>
Fund balance:	
Nonspendable	36,139
Unassigned	<u>1,238,625</u>
Total fund balance	<u>1,274,764</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,438,972</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2021

Total fund balance for the governmental fund at June 30, 2021		\$ 1,274,764
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:		
Buildings, net of \$26,090 accumulated depreciation	\$ 27,375	
Furniture, fixtures, and equipment, net of \$187,280 accumulated depreciation	76,934	
Vehicles, net of \$296,814 accumulated depreciation	<u>53,518</u>	157,827
Deferred outflows of expenditures are not a use of current resources and, therefore, are not reported in the funds.		
Pension plan	1,108,162	
Other postemployment benefit obligation	<u>1,535,383</u>	2,643,545
Some of the Sheriff's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources at the fund level.		
Unavailable revenue - ad valorem taxes		58,687
Some liabilities are not due and payable from current financial resources and are, therefore, not reported in the fund.		
Compensated absences payable	(79,592)	
Other post employment benefit obligation payable	(6,331,035)	
Net pension liability	<u>(1,394,439)</u>	(7,805,066)
Deferred inflows of contributions are not available resources, and, therefore, are not reported in the funds.		
Pension plan	(350,527)	
Other postemployment benefit obligation	<u>(275,830)</u>	<u>(626,357)</u>
Total net position of governmental activities at June 30, 2021		<u>\$ (4,296,600)</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended June 30, 2021

Revenues:	
Ad valorem taxes	\$ 1,531,314
Intergovernmental revenues -	
Federal grants	337,672
State grants	6,695
State revenue sharing	70,977
State supplemental pay	165,596
Local government	36,268
Fees, charges, and commissions for services -	
Civil and criminal	107,133
Court attendance	12,100
Feeding and keeping prisoners	544,197
Other	709,629
Interest income	2,890
Miscellaneous	304,624
Total revenues	<u>3,829,095</u>
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	2,194,856
Operating services	712,285
Operations and maintenance	929,305
Capital outlay	<u>31,124</u>
Total expenditures	<u>3,867,570</u>
Net change in fund balance	(38,475)
Fund balance, beginning	<u>1,313,239</u>
Fund balance, ending	<u>\$ 1,274,764</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2021

Total net change in fund balance for the year ended June 30, 2021 per the statement of revenues, expenditures and changes in fund balance		\$ (38,475)
The change in net position reported for governmental activities in the statement of activities is different because:		
<p style="margin-left: 40px;">Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay which is considered an expenditure on the statement of revenues, expenditures and changes in fund balance	\$ 31,124	
Depreciation expense	<u>(74,641)</u>	(43,517)
<p style="margin-left: 40px;">Some of the Sheriff's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources at the fund level.</p>		
Net change in unavailable revenue - ad valorem taxes		534
<p style="margin-left: 40px;">Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Compensated absences payable	(16,169)	
Other postemployment benefit obligation payable	(765,239)	
Net pension liability	<u>68,673</u>	<u>(712,735)</u>
Change in net position for the year ended June 30, 2021 per the statement of activities		<u>\$ (794,193)</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	<u>Custodial Funds</u>
ASSETS	
Cash and interest-bearing deposits	\$ 2,374,488
Accounts receivable	<u>3,551,763</u>
Total assets	<u>5,926,251</u>
LIABILITIES	
Accounts payable	<u>2,107,689</u>
NET POSITION	
Restricted for individuals, organizations, and other governments	<u>\$ 3,818,562</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff
Ville Platte, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

	<u>Custodial Funds</u>
Additions:	
Sheriff's sales, suits, and seizures	\$ 159,814
Garnishments	48,477
Bonds	20,385
Fines and costs	792,984
Inmates	30,324,750
Taxes, fees, etc., paid to tax collector	17,875,770
Other additions	<u>603,629</u>
Total additions	<u>49,825,809</u>
Deductions:	
Taxes, fees, etc., distributed to taxing bodies and others	17,978,048
Deposits settled to -	
Clerk of Court	106,089
Police Jury	176,704
District Attorney	353,148
Indigent Defender Board	238,979
Litigants and attorneys	202,855
Inmates	79,236
Other settlements	<u>32,380,679</u>
Total reductions	<u>51,515,738</u>
Net change in fiduciary net position	(1,689,929)
Net position - beginning, as restated	<u>5,508,491</u>
Net position - ending	<u><u>\$ 3,818,562</u></u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Evangeline Parish Sheriff (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, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff is responsible 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 and anti-drug abuse programs. When requested, the Sheriff aids 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, state revenue sharing funds, fines, costs, and bond forfeitures imposed by the district court.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

(1) Summary of Significant Accounting Policies

The accompanying basic financial statements of the Evangeline Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds and activities that are controlled by the Sheriff. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish policy jury as required by Louisiana law, the Sheriff is financially independent.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for the Sheriff as an economic unit. The government-wide financial statements report the Sheriff's ability to maintain service levels and continue to meet its obligations as they come due. Fiduciary funds are omitted from the government-wide financial statements.

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

Fund Financial Statements (FFS)

The accounts of the Sheriff are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all governmental funds. The Sheriff reports the following funds:

Governmental Fund -

General Fund – The General Fund is the primary operating fund of the Sheriff and is used to account for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff's policy.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Fiduciary Funds -

Custodial funds account for assets held by the Sheriff for various local governments and inmates and others. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

C. Measurement Focus and Basis of Accounting

Measurement Focus

The measurement focus determines the accounting and financial reporting treatment applied to a fund.

The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income.

Basis of Accounting

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

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. An exception to this is grant revenue collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the Sheriff's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Sheriff's general revenues.

Allocation of indirect expenses

The Sheriff reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity

Cash and interest-bearing deposits

Cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Sheriff. They are stated at cost, which approximates market.

Receivables

In the governmental-wide statements, receivables, including amounts due from other governmental units, consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities consist of restitution owed from employees and fees for housing and feeding prisoners.

Accounts receivable for restitution owed from former employees is reported net of an allowance. The allowance amount was \$111,133 at June 30, 2021.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets, which include buildings, furniture, fixtures and equipment, and vehicles, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The Sheriff maintains a threshold level of \$5,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Vehicles	5 years
Buildings	7-40 years
Furniture, fixtures and equipment	5-20 years

In the fund financial statements, the acquisition of capital assets used in governmental fund operations is accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated Absences

Employees of the Sheriff's office earn 4.62 hours per pay period of vacation after one year of service. Employees with over five years of service earn 6.15 hours per pay period. Vacation time vests and employees may accumulate up to 200 hours. Employees of the Sheriff's office earn 1.54 hours per pay period of sick leave after one year of service. Sick leave accumulates and is available for employees when needed; however, it does not vest nor is it payable at termination of employment.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

For fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a current fund liability of the governmental fund that will pay it. In the government-wide statements, amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are recorded as non-current liabilities.

Other Postemployment Benefits (OPEB)

The total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense (see note 7), have been determined using the flow of economic resources measurement focus and full accrual basis of accounting. In the governmental fund financial statements contributions are recognized as expenditures when due.

Pensions

The net pension liability/asset, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense (see note 8), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. 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 the plan, and additions to/deductions from 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. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

Deferred Outflows of Resources and Deferred Inflows of Resources

Deferred outflows of resources represent a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred outflows of resources and deferred inflows of resources in the government-wide statements are related to its pension and other post-employment benefit obligation plans. Deferred inflows of resources in the General Fund are related to unavailable delinquent ad valorem taxes.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or laws through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. It is the Sheriff's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.
- c. Unrestricted net position consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Nonspendable includes fund balance amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints requiring they remain intact. The Sheriff's nonspendable fund balance includes prepaid items.
- b. Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors, contributors or amounts constrained due to constitutional provisions or enabling legislation or the laws or regulations of other governments.
- c. Committed includes fund balance amounts that can be used only for specific purposes determined by a formal action of the Sheriff, which is the highest level of decision-making authority for the Sheriff's office.
- d. Assigned includes fund balance amounts that are constrained by the Sheriff's intent to be used for specific purposes, that are neither restricted nor committed. The assignment of fund balance is authorized by a directive approved by the Sheriff.
- e. Unassigned includes fund balance amounts which have not been classified within the above-mentioned categories.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

It is the Sheriff's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Sheriff uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

E. Revenues and Expenditures

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. The taxes are generally collected in December, January, and February of the fiscal year. Intergovernmental revenues and fees, charges, and commissions for services are recorded when the Sheriff is entitled to the funds.

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

F. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2021, the Sheriff had cash and interest-bearing deposits (book balances) as follows:

	Governmental Activities	Fiduciary Funds	Total
Noninterest-bearing deposits	\$ 3,087	\$ -	\$ 3,087
Interest-bearing deposits	1,200,318	2,374,488	3,574,806
Total	\$ 1,203,405	\$ 2,374,488	\$ 3,577,893

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2021, bank balances were secured as follows:

Bank balances	<u>\$ 4,304,263</u>
Federal deposit insurance	250,000
Pledged securities	<u>4,054,263</u>
 Total	 <u>\$ 4,304,263</u>

Deposits in the amount of \$4,054,263 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the Sheriff's name. The Sheriff does not have a policy for custodial credit risk.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1st of each year. Taxes are levied in October and are billed to taxpayers in December. Billed taxes are due by December 31st and become delinquent on January 1st of the following year. The taxes are based on assessed values determined by the Evangeline Parish Assessor and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2021, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 5.62 mills on property with net assessed valuations totaling \$252,752,196.

Total law enforcement taxes levied during 2021 were \$1,420,471. Ad valorem taxes receivable was \$61,156 at June 30, 2021.

The unsettled cash balance of the Tax Collector Fund at June 30, 2021 consists of the following:

Interest and other taxes	\$ 66,001
Ad valorem taxes paid under protest	<u>176,004</u>
 Total	 <u>\$ 242,005</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

The amount of taxes collected for the current tax year, by taxing authority is as follows:

Department of Agriculture & Forestry	\$ 14,349
Evangeline Parish Police Jury	5,508,879
Evangeline Parish Council on Aging	251,100
Evangeline Parish Law Enforcement	1,356,907
Evangeline Parish Fire Districts	2,190,502
Evangeline Parish School Board	6,844,752
Evangeline Parish Assessor	772,616
Evangeline Parish Gravity Drainage Districts	110,094
Evangeline Parish Water Districts	373,331
Evangeline Parish Communication District	251,605
Louisiana Tax Commission	35,158
Total	<u>\$17,709,293</u>

The amount of all taxes assessed and uncollected, by taxing authority is as follows:

	Decreases to tax roll	Adjudication of taxes	Other	Total
Department of Agriculture & Forestry	\$ 11	\$ -	\$ 7	\$ 18
Police Jury	9,875	7,945	294,437	312,257
Council on Aging	467	411	10,981	11,859
Law Enforcement	2,524	2,222	59,342	64,088
Fire Districts	10,512	2,185	108,467	121,164
School Board	12,974	11,492	293,521	317,987
Assessor	1,437	1,265	33,789	36,491
Gravity Drainage Districts	121	170	845	1,136
Water Districts	267	150	109,622	110,039
Communication District	467	411	10,981	11,859
Total	<u>\$38,655</u>	<u>\$26,251</u>	<u>\$921,992</u>	<u>\$986,898</u>

(4) Due from Other Governmental Units

Amounts due from other governmental units at June 30, 2021 consists of the following:

Evangeline Parish Police Jury	\$ 10,284
Courthouse security	3,600
State of Louisiana - inmate housing	16,978
Total	<u>\$30,862</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) Capital Assets

Capital asset activity for the year ended June 30, 2021 follows:

	<u>Balance</u> <u>7/1/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2021</u>
Governmental activities:				
Buildings	\$ 53,465	\$ -	\$ -	\$ 53,465
Furniture, fixtures, and equipment	264,214	-	-	264,214
Vehicles	<u>519,697</u>	<u>31,124</u>	<u>200,489</u>	<u>350,332</u>
Total	<u>837,376</u>	<u>31,124</u>	<u>200,489</u>	<u>668,011</u>
Less: accumulated depreciation				
Buildings	23,840	2,250	-	26,090
Furniture, fixtures, and equipment	135,990	51,290	-	187,280
Vehicles	<u>476,202</u>	<u>21,101</u>	<u>200,489</u>	<u>296,814</u>
Total	<u>636,032</u>	<u>74,641</u>	<u>200,489</u>	<u>510,184</u>
Net capital assets	<u>\$ 201,344</u>	<u>\$ (43,517)</u>	<u>\$ -</u>	<u>\$ 157,827</u>

Depreciation expense in the amount of \$74,641 was charged to the public safety law enforcement governmental activity.

(6) Long-Term Liabilities

The following is a summary of long-term liability transactions for the year ended June 30, 2021:

	<u>Balance</u> <u>7/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/2021</u>	<u>Amount due</u> <u>in one year</u>
Compensated absences	<u>\$16,711</u>	<u>\$ 154,550</u>	<u>\$ 91,669</u>	<u>\$ 79,592</u>	<u>\$ -</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(7) Post-Retirement Health Care and Life Insurance Benefits

General Information about the OPEB Plan

Plan Description: The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. These benefits are provided through the Louisiana Sheriff's Association. The plan is a multiple employer defined benefit health care plan administered by the Louisiana Sheriff's Insurance Advisory Committee. The plan provisions and contribution rates are contained in the official plan documents. The plan does not issue a publicly available financial report.

Benefits Provided: The Sheriff pays 100% of the monthly premiums for retirees and active employees. Retirees may choose to continue coverage for their spouse at the retiree's expense. The Sheriff recognizes the cost of providing these benefits as expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis.

Employees Covered by Benefit Terms - At July 1, 2019, the following employees were covered by the benefit terms:

Active employees	44
Inactive employees entitled to but not yet receiving benefit payments	-
Inactive employees currently receiving benefit payments	13
	57

Total OPEB Liability

The Sheriff's total OPEB liability of \$6,331,035 was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2019.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age	
Inflation	2.50%	
Salary increases, including inflation	3.00%	
Discount rate	1.92%	
Prior year discount rate	2.45%	
Health care cost trend rates:		
Medical	0.0% for 2021, varying gradually until an ultimate rate of 5.0% for 2031 and beyond.	

The discount rate of 1.92% was based on the Fidelity General Obligation AA 20-Year Yield of as the measurement date.

Mortality rates for active employees were based on the PubS.H-2010 Employee, Generational with MP-2020 for males or females, as appropriate.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Mortality rates for retirees were based on the PubS.H.-2010 Healthy Retiree Generational with MP-2020 for males or females, as appropriate.

Changes in the Total OPEB Liability

The following presents changes in the total OPEB liability:

Balance at June 30, 2020	<u>\$5,470,876</u>
Changes for the year:	
Service cost	532,135
Interest cost	114,152
Differences between expected and actual experience	(302,134)
Changes in assumptions/inputs	632,983
Benefit payments	<u>(116,977)</u>
Net change in total OPEB liability	<u>860,159</u>
Balance at June 30, 2021	<u><u>\$6,331,035</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the Sheriff's total OPEB liability calculated using the discount rate of 1.92%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	0.92%	1.92%	2.92%
Total OPEB Liability	<u>\$8,307,403</u>	<u>\$6,331,035</u>	<u>\$5,556,934</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the Sheriff's total OPEB liability, calculated using the current healthcare cost trend rate as well as what the Sheriff's total OPEB liability would be if it were calculated using trend rates that are one percentage point lower or one percentage point higher than the current trend rates:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	<u>\$5,389,356</u>	<u>\$6,331,035</u>	<u>\$8,718,870</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the Sheriff recognized an OPEB expense of \$882,217. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 247,550	\$ 275,830
Changes of assumptions or other inputs	1,287,833	-
Total	\$ 1,535,383	\$ 275,830

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

Year Ended June 30,	
2022	\$ 235,930
2023	235,930
2024	234,676
2025	170,554
2026	170,554
Thereafter	211,909
	\$ 1,259,553

(8) Pension Plan

Plan Description

Employees of the Sheriff are provided with retirement benefits through a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. The Fund issues a stand-alone audit report that can be obtained on the Legislative Auditor's website, www.la.gov.

Retirement Benefits

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

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 sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service; the accrual rate is three and one-third 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 fifty.

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

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

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

Cost-of-Living Adjustments

Cost of living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2020, the actual employer contribution rate was 12.25% with an additional -0-% allocated from the Funding Deposit Account. 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 from nonemployer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense. Non-employer contributions for the year ended June 30, 2020 were \$90,112. Contributions to the pension plan from the Sheriff were \$205,479 for the year ending June 30, 2021.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

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

At June 30, 2021, the Sheriff reported a liability of \$1,394,439 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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 participating employers, actuarially determined. At June 30, 2020, the Sheriff's proportion was 0.201475%, which was an increase of 0.017634% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$226,690.

Actuarial Methods and Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	6 years
Investment Rate of Return	7.00%, net of investment expense
Discount Rate	7.00%
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees, Healthy Retirees, and Safety Disabled Retirees, multiplied by 120% for males and 115% for females, each with full generation projection using the appropriate MP2019 scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

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

The long-term expected rate of return on pension plan investments was determined using a building block method 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 rates are combined to produce the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding expected inflation.

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2020, were as follows:

Asset Class	Long-Term Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62%	6.8%	4.2%
Fixed Income	23%	2.4%	0.6%
Alternative Investments	<u>15%</u>	4.7%	<u>0.7%</u>
Totals	<u>100%</u>		5.5%
Inflation			<u>2.4%</u>
Expected Arithmetic Nominal Return			<u>7.9%</u>

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Sensitivity to Changes in the Discount Rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

	1.0% Decrease 6.00%	Current Discount Rate 7.00%	1.0% Increase 8.00%
Net pension liability	<u>\$2,532,786</u>	<u>\$1,394,439</u>	<u>\$445,114</u>

At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 162,982
Changes of assumptions	342,740	-
Net differences between projected and actual earnings on pension plan investments	335,493	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	224,450	187,545
Contributions subsequent to the measurement date	<u>205,479</u>	<u>-</u>
Total	<u>\$1,108,162</u>	<u>\$ 350,527</u>

Deferred outflows of resources of \$205,479 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Net Amount Recognized in Pension Expense
2022	\$ 71,035
2023	143,136
2024	153,342
2025	155,145
2026	<u>29,498</u>
	<u>\$552,156</u>

At June 30, 2021, the Sheriff reported a payable of \$32,732 for the contractually required contribution for the month of June 2021. This amount is included in liabilities and reported as accounts and other payables in these financial statements.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(9) Risk Management

The Sheriff is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the Sheriff maintains commercial insurance policies covering automobile liability, medical payments, uninsured motorist and collision, and surety bond coverage. In addition to the above policies, the Sheriff maintains a public official's liability policy and a law enforcement policy. No claims were paid, which exceeded the policies' coverage amount, on any of the policies during the past three years.

(10) Litigation and Claims

At June 30, 2021, the Sheriff is subject to various lawsuits and claims, many of which arise in the normal course of business. Although their outcome is not presently determinable, it is the opinion of legal counsel that resolution of these matter will not have a material adverse effect on the financial condition of the Sheriff.

(11) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the Evangeline Parish Police Jury. These expenditures are not included in the accompanying financial statements.

(12) On-Behalf Payment of Salaries

The State of Louisiana paid the Sheriff's deputies \$165,596 of supplemental pay during the year ended June 30, 2021. Such payments are recorded as intergovernmental revenues and public safety expenditures in the government-wide and General Fund financial statements.

(13) Compensation, Benefits and Other Payments to Sheriff

A detail of compensation, benefits, and other payments made to Sheriff Charles Guillory for the year ended June 30, 2021 follows:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 161,778
Expense allowance	16,178
Benefits - insurance	7,905
Benefits - retirement	21,800
Cell phone	478
Conference	138
	<u>\$ 208,277</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(14) Tax Abatements

The Evangeline Parish Sheriff is subject to property tax abatements as follows:

A lease agreement between the Industrial Development Board and Pine Prairie Energy Center, LLC, allowed for the exemption of ad valorem taxes. This agreement, which was approved by the Evangeline Parish Police Jury, is for the inducement of economic development in Evangeline Parish. The tax exemption will continue for the term of the lease. For the year ended June 30, 2021 the Sheriff abated ad valorem tax in the amount of \$161,632.

The Industrial Ad Valorem Tax Exemption Program (ITEP) is provided through the Louisiana Department of Economic Development, (authorized pursuant to Article VII, Part II, Section 21(F) of the Louisiana Constitution of 1974). This program authorizes the abatement of ad valorem taxes for a period of up to ten years on capital improvements and equipment related to manufacturing. The Sheriff abated property taxes to entities in the parish through the ITEP in the amount of \$38,714 for the year ended June 30, 2021.

(15) New Accounting Pronouncements

As of July 1, 2020, the Sheriff adopted the requirements of GASB Statement No. 84, *Fiduciary Activities*. This Statement improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement establishes criteria for identifying fiduciary activities of all state and local governments.

With the adoption of GASB Statement No. 84, a statement of fiduciary net position and a statement of changes in fiduciary net position have been presented as part of the basic financial statements. These statements consist of the Sheriff's custodial funds (formerly agency funds). The changes have the following effect on the accounts listed below at June 30, 2020:

Accounts Affected	As Previously Reported	After adoption of GASB 84
Accounts receivable	\$ -	\$ 5,340,710
Accounts payable	-	1,028,740
Due to taxing bodies and others	1,196,521	-
Net position restricted for individuals, organizations, and other governments	-	5,508,491

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(16) Subsequent Event

On April 24, 2021, the voters of Evangeline Parish approved a 1% perpetual sales and use tax that will be levied beginning July 1, 2021. The collections from the sales and use tax are estimated to be approximately \$3,700,000 per year and will be used for the purposes of paying all lawful expenses of the sheriff's office, including but not limited to capital expenditures, equipment acquisition, and salaries.

(17) Risks and Uncertainties

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may have and may continue to impact the Sheriff's ongoing operations. The extent and severity of the potential impact on future operations is unknown at this time.

**REQUIRED SUPPLEMENTARY
INFORMATION**

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2021

	Budget		Actual	Variance With
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 1,490,000	\$ 1,490,000	\$ 1,531,314	\$ 41,314
Intergovernmental revenues -				
Federal grants	65,000	711,574	337,672	(373,902)
State grants	28,167	-	6,695	6,695
State revenue sharing	-	-	70,977	70,977
State supplemental pay	114,000	165,735	165,596	(139)
Local government	-	-	36,268	36,268
Fees, charges, and commissions for services -				
Civil and criminal	150,000	192,633	107,133	(85,500)
Court attendance	-	-	12,100	12,100
Feeding and keeping prisoners	800,000	694,050	544,197	(149,853)
Other	321,500	642,849	709,629	66,780
Interest income	-	-	2,890	2,890
Miscellaneous	198,800	263,475	304,624	41,149
Total revenues	<u>3,167,467</u>	<u>4,160,316</u>	<u>3,829,095</u>	<u>(331,221)</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	1,784,157	2,388,934	2,194,856	194,078
Operating services	587,862	757,303	712,285	45,018
Operations and maintenance	635,415	967,585	929,305	38,280
Capital outlay	143,167	46,494	31,124	15,370
Total expenditures	<u>3,150,601</u>	<u>4,160,316</u>	<u>3,867,570</u>	<u>292,746</u>
Net change in fund balance	16,866	-	(38,475)	(38,475)
Fund balance, beginning	<u>1,313,239</u>	<u>1,313,239</u>	<u>1,313,239</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,330,105</u>	<u>\$ 1,313,239</u>	<u>\$ 1,274,764</u>	<u>\$ (38,475)</u>

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 532,135	\$ 209,313	\$ 190,115	\$ 184,577
Interest cost	114,153	107,434	118,727	129,736
Differences between expected and actual experience	(302,134)	326,724	(22,926)	7,520
Changes in assumptions/inputs	632,982	706,855	407,664	-
Benefit payments	<u>(116,977)</u>	<u>(110,396)</u>	<u>(124,180)</u>	<u>(119,132)</u>
Net change in OPEB liability	860,159	1,239,930	569,400	202,701
Total OPEB liability, beginning	<u>5,470,876</u>	<u>4,230,946</u>	<u>3,661,546</u>	<u>3,458,845</u>
Total OPEB liability, ending	<u>\$6,331,035</u>	<u>\$5,470,876</u>	<u>\$4,230,946</u>	<u>\$3,661,546</u>
Covered payroll	<u>\$1,308,983</u>	<u>\$1,270,857</u>	<u>\$ 634,499</u>	<u>\$ 616,018</u>
Total OPEB liability as a percentage of covered payroll	<u>483.66%</u>	<u>430.49%</u>	<u>666.82%</u>	<u>594.39%</u>

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

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2021 *

Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Sheriff's Pension and Relief Fund:					
2021	0.201475%	\$ 1,394,439	\$ 1,469,769	94.9%	84.73%
2020	0.183841%	869,610	1,293,413	67.2%	88.91%
2019	0.150588%	577,452	1,010,114	57.2%	90.41%
2018	0.118746%	514,203	820,397	62.7%	88.49%
2017	0.207145%	1,314,728	1,417,619	92.7%	82.10%
2016	0.203953%	909,124	1,355,049	67.1%	86.61%
2015	0.315554%	1,249,595	1,488,658	83.9%	87.34%

* The amounts presented have a measurement date of the previous fiscal year end.

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

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Employer Contributions
For the Year Ended June 30, 2021

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
Sheriff's Pension and Relief Fund:					
2021	\$ 205,479	\$ 205,479	\$ -	\$ 1,677,382	12.25%
2020	180,047	180,047	-	1,469,769	12.25%
2019	158,443	158,443	-	1,293,413	12.25%
2018	128,790	128,790	-	1,010,114	12.75%
2017	112,805	112,805	-	820,397	13.75%
2016	194,923	194,923	-	1,417,619	13.75%
2015	193,094	193,094	-	1,355,049	14.25%

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

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted. All budgetary appropriations lapse at the end of each fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff.

(2) OPEB Plan

Changes in Benefit Terms – There were no changes in benefit terms.

Changes of Assumptions –

<u>Year Ended</u> <u>June 30</u>	<u>Discount</u> <u>Rate</u>
2021	1.92%
2020	2.45%
2019	3.13%
2018	3.62%
2017	4.00%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of the Governmental Accounting Standards Board Statement No. 75 to pay related benefits.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Required Supplementary Information (Continued)

(3) Retirement System

Changes in Benefit Terms – There were no changes in benefit terms for the pension plan.

Changes of Assumptions –

* Year Ended June 30,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
2021	7.000%	7.000%	2.500%	6 years	5.00%
2020	7.100%	7.100%	2.500%	6 years	5.50%
2019	7.250%	7.250%	2.600%	6 years	5.50%
2018	7.400%	7.500%	2.775%	7 years	5.50%
2017	7.500%	7.600%	2.875%	7 years	5.50%
2016	7.600%	7.700%	2.875%	6 years	5.50%
2015	7.700%	7.700%	3.000%	6 years	6.00%

**The amount presented have a measurement date of the previous fiscal year end.*

OTHER SUPPLEMENTARY INFORMATION

FIDUCIARY FUND TYPE - CUSTODIAL FUNDS

Sheriff's Fund

To account for funds held in connection with civil suits, sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Bond and Fine Fund

To account for the collection of bonds, fines and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Prisoner Maintenance Fund

To account for the collection and payment of prisoner maintenance revenue as per the agreement entered into between the Evangeline Parish Law Enforcement District and The GEO Group, Inc.

Prisoner's Money Fund

To account for the receipts and disbursements made to the individual prison inmate accounts.

Evangeline Parish Sheriff
Ville Platte, Louisiana

Fiduciary Funds - Custodial Funds
Combining Statement of Fiduciary Net Position
June 30, 2021

	Sheriff's Fund	Tax Collector Fund	Bond and Fine Fund	Prisoner Maintenance Fund	Prisoner's Money Fund	Totals
ASSETS						
Cash and interest-bearing deposits	\$ 34,039	\$ 242,005	\$ 118,109	\$ 1,972,146	\$ 8,189	\$ 2,374,488
Accounts receivable	-	862,650	-	2,689,113	-	3,551,763
Total assets	34,039	1,104,655	118,109	4,661,259	8,189	5,926,251
LIABILITIES						
Accounts payable	5,723	28,118	103,198	1,967,677	2,973	2,107,689
NET POSITION						
Restricted for individuals, organizations, and other governments	\$ 28,316	\$ 1,076,537	\$ 14,911	\$ 2,693,582	\$ 5,216	\$ 3,818,562

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Fiduciary Funds - Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Bond and Fine Fund</u>	<u>Prisoner Maintenance Fund</u>
Additions:				
Sheriff's sales, suits, and seizures	159,814	-	-	-
Garnishments	48,477	-	-	-
Bonds	-	-	20,385	-
Fines and costs	-	-	792,984	-
Inmates	-	-	-	30,324,750
Taxes, fees, etc., paid to tax collector	-	17,875,770	-	-
Other additions	<u>66,049</u>	<u>182,396</u>	<u>276,129</u>	<u>-</u>
Total additions	<u>274,340</u>	<u>18,058,166</u>	<u>1,089,498</u>	<u>30,324,750</u>
Deductions:				
Taxes, fees, etc., distributed to taxing bodies and others	-	17,978,048	-	-
Deposits settled to -				
Clerk of Court	41,814	-	64,275	-
Police Jury	-	-	176,704	-
District Attorney	-	-	353,148	-
Indigent Defender Board	-	-	238,979	-
Litigants and attorneys	202,855	-	-	-
Inmates	-	-	-	-
Other settlements	<u>19,891</u>	<u>-</u>	<u>255,298</u>	<u>32,105,490</u>
Total reductions	<u>264,560</u>	<u>17,978,048</u>	<u>1,088,404</u>	<u>32,105,490</u>
Net change in fiduciary net position	9,780	80,118	1,094	(1,780,740)
Net position - beginning, as restated	<u>18,536</u>	<u>996,419</u>	<u>13,817</u>	<u>4,474,322</u>
Net position - ending	<u>\$ 28,316</u>	<u>\$ 1,076,537</u>	<u>\$ 14,911</u>	<u>\$ 2,693,582</u>

Prisoner's Money Fund	<u>Totals</u>
-	159,814
-	48,477
-	20,385
-	792,984
-	30,324,750
-	17,875,770
<u>79,055</u>	<u>603,629</u>
<u>79,055</u>	<u>49,825,809</u>
-	17,978,048
-	106,089
-	176,704
-	353,148
-	238,979
-	202,855
79,236	79,236
<u>-</u>	<u>32,380,679</u>
<u>79,236</u>	<u>51,515,738</u>
(181)	(1,689,929)
<u>5,397</u>	<u>5,508,491</u>
<u>\$ 5,216</u>	<u>\$ 3,818,562</u>

STATE OF LOUISIANA, PARISH OF EVANGELINE
AFFIDAVIT

Charles Guillory, Sheriff of Evangeline Parish

BEFORE ME, the undersigned authority, personally came and appeared, Charles Guillory, the Sheriff of Evangeline Parish, State of Louisiana, who after being duly sworn, deposed and said:

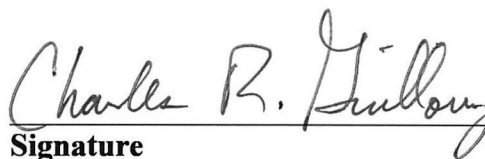
The following information is true and correct:

\$242,005 is the amount of cash on hand in the tax collector account on June 30, 2021;

He further deposed and said:

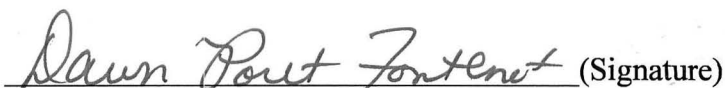
All itemized statements of the amount of taxes collected for tax year 2020, by taxing authority, are true and correct.

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 Evangeline Parish

SWORN to and subscribed before me, Notary, this 22nd day of September, 2021, in my office in Ville Platte, Louisiana.

 (Signature)

DAWN PORET FONTENOT (Print), # 68198

Notary Public

Expires upon Death (Commission)

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Entity Name: Evangeline Parish Sheriff
LLA Entity ID#: 3084
Date that reporting period ended: 6/30/2021

	First Six Month Period Ended <u>12/31/2020</u>	Second Six Month Period Ended <u>6/30/2021</u>
Cash Basis Presentation		
Receipts From:		
13th Judicial District Attorney - Asset forfeiture/sale	<u>\$ 4,850</u>	<u>\$ 23,375</u>

Collection Types to be used in "Receipts From:" section above
Civil fees
Bond fees
Asset forfeiture/sale
Pre-Trial Diversion Program fees
Criminal court costs/fees
Criminal fines - contempt
Criminal fines - other
Restitution
Probation/parole/supervision fees
Service/collection fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest earnings on collected balances
Other

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Entity Name: Evangeline Parish Sheriff
LLA Entity ID#: 3084
Date that reporting period ended: 6/30/2021

	First Six Month Period Ended <u>12/31/2020</u>	Second Six Month Period Ended <u>6/30/2021</u>
Cash Basis Presentation		
Beginning balance of amounts collected	<u>\$ 26,821</u>	<u>\$ 29,252</u>
Add: Collections		
Civil fees	258,227	120,784
Bond fees	-	-
Asset forfeiture/sale	-	-
Pre-Trial Diversion Program fees	-	-
Criminal court costs/fees	-	-
Criminal fines - contempt	-	-
Criminal fines - other	-	-
Restitution	-	-
Probation/parole/supervision fees	-	-
Service/collection fees	-	-
Interest earnings on collected balances	55	7
Other	-	-
Subtotal Collections	<u>258,282</u>	<u>120,791</u>
Less Disbursements to Governments & Nonprofits		
Evangeline Parish Clerk of Court/Civil fees	23,079	18,735
Louisiana Department of Justice/Garnishment	2,768	4,369
Less Amounts Retained by Collecting Agency		
Collection fee for collecting/disbursing to others based on percentage of collection	-	-
Collection fee for collecting/disbursing to other based on fixed amount	-	-
Amount "self-disbursed" to collecting agency	-	-
Civil fees, Garnishments	61,125	44,098
Less Disbursements to Individuals/3rd party collection or processing agencies:		
Civil fee refunds	-	-
Bond fee refunds	-	-
Restitution payments to individuals	-	-
Other disbursements to individuals	168,879	47,336
Payment to 3rd party collecting/processing agencies	-	-
Subtotal Disbursements/Retainage	<u>255,851</u>	<u>114,538</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u><u>\$ 29,252</u></u>	<u><u>\$ 35,505</u></u>
Ending balance of "partial payments" collected but not disbursed	<u>\$ -</u>	<u>\$ -</u>

Other information:		
Ending balance of total amounts assessed but not yet collected	-	-
Total waivers during the fiscal period	-	-

**INTERNAL CONTROL, COMPLIANCE,
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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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*

The Honorable Charles Guillory
Evangeline Parish Sheriff
Ville Platte, 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, the major fund, and the aggregate remaining fund information of the Evangeline Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated September 22, 2021.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as items 2021-001, 2021-002, 2021-003, 2021-004, 2021-005, 2021-006, and 2021-007 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as items 2021-008, 2021-009, and 2021-010.

Sheriff's Response to Findings

The Sheriff's response to the findings identified in our audit is described in the accompanying schedule of current and prior year 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 the Sheriff's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff'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 Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
September 22, 2021

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2021

Part I: Current Year Findings Relating to an Audit in Accordance with Government Auditing Standards:

A. Internal Control

2021-001 Reconciliation of the Civil Cash Account

Fiscal year finding initially occurred: 2013

CONDITION: The Sheriff's Civil Fund cash at year end did not reconcile to the civil account holding report of amounts due to others.

CRITERIA: The Civil Fund must have documentation reconciling the cash to a list of amounts due to others.

CAUSE: The Sheriff did not ensure that the Civil Fund cash reconciled with the holding report of amounts due to others.

EFFECT: Failure to reconcile civil cash activity may cause civil collections to be improperly accounted for and/or disbursed.

RECOMMENDATION: The Sheriff should ensure that the civil cash balance agrees with the holding report of amounts to due others. Discrepancies should be investigated immediately and corrected.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Sheriff will reconcile the civil cash balance with the holding report and investigate discrepancies immediately.

2021-002 Reconciliation of the Cash Bond Fee Account

Fiscal year finding initially occurred: 2020

CONDITION: The Sheriff's list of outstanding cash bond fees did not reconcile to the bond fee cash account balance.

CRITERIA: The Sheriff must maintain an accurate list of all outstanding cash bond fees.

CAUSE: The Sheriff did not maintain an accurate list of all outstanding cash bond fees.

EFFECT: Failure to reconcile bond fee cash activity may cause bond fees to be improperly accounted for and/or disbursed.

RECOMMENDATION: The Sheriff should maintain an accurate list of all outstanding cash bond fees that reconciles to the cash balance.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Sheriff will maintain a list of outstanding cash bond fees that reconciles to the cash balance.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2021 (Continued)

2021-003 Reconciliation of the Commissary Funds

Fiscal year finding initially occurred: 2020

CONDITION: The Sheriff's list of outstanding commissary funds did not reconcile to the cash balance.

CRITERIA: The Sheriff must maintain an accurate list of outstanding commissary funds that reconciles to the commissary funds on hand.

CAUSE: The Sheriff did not maintain an accurate list of commissary funds on hand at year end.

EFFECT: Failure to maintain a proper commissary list may cause the Sheriff to improperly distribute funds to prisoners upon release.

RECOMMENDATION: The Sheriff should maintain an accurate list of all commissary funds that reconciles to the cash on hand.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Sheriff will maintain a list of outstanding commissary funds that reconciles to the cash balance.

2021-004 Reconciliation of Fine Cash Collections Activity

Fiscal year finding initially occurred: 2020

CONDITION: The Sheriff's subsequent distribution of fine collections at year end did not reconcile to the fine account cash balance.

CRITERIA: The Sheriff should ensure that all fines collected are properly distributed.

CAUSE: The Sheriff did not investigate discrepancies between fine cash on hand and subsequent distributions.

EFFECT: Failure to reconcile fine cash activity may cause fines to be improperly accounted for and/or disbursed incorrectly.

RECOMMENDATION: The Sheriff should ensure that all fines collected are properly distributed.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Sheriff will maintain a list of fine collections that reconciles to the cash balance.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2021 (Continued)

2021-005 Lack of Controls over Purchases

Fiscal year finding initially occurred: 2021

CONDITION: There is a lack of controls over the purchasing system. Invoices are not officially approved, and the purchase order system is not properly utilized.

CRITERIA: Controls over purchasing are necessary in order to strengthen accountability and protect the assets of the Sheriff.

CAUSE: Policies and procedures for purchasing and disbursements were not followed.

EFFECT: This could cause payment of unauthorized expenditures which is a violation of Article VII §14 of the Louisiana Constitution.

RECOMMENDATION: The Sheriff's purchase order system should be followed as outlined in the policies and procedures. The Sheriff should approve all invoices by indicating on the invoice his initials and the date.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The purchase order system will be correctly implemented as noted in the policies and procedures. All invoices will be approved by the Sheriff with indication of his approval on the invoice.

2021-006 Lack of Controls over Credit Cards

Fiscal year finding initially occurred: 2021

CONDITION: There is a lack of controls over credit card use. The Sheriff's purchase and disbursement policies were not followed for credit card charges.

CRITERIA: Controls over credit cards are necessary in order to strengthen accountability and protect the assets of the Sheriff.

CAUSE: Policies and procedures for credit cards were not followed and lacked necessary controls.

EFFECT: This could cause payment of unauthorized expenditures which is a violation of Article VII §14 of the Louisiana Constitution.

RECOMMENDATION: The Sheriff should revise policies and procedures over credit cards to include proper controls and have procedures in place to monitor those controls.

MANAGEMENT'S CORRECTIVE ACTION PLAN: Policies and procedures over credit cards will be revised to include appropriate controls and monitoring of procedures will be implemented.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2021 (Continued)

2021-007 Controls and Processes over Ticket Books

Fiscal year finding initially occurred: 2021

CONDITION: Ticket books were not stored in a secure location and a sign-out sheet was not properly maintained. Ticket logs were not prepared for each individual ticket book and no ticket reconciliations were conducted. In addition, there were no written policies and procedures for maintaining, issuing, and accounting for traffic tickets.

CRITERIA:

- LRS 32:398.1 *Uniform Traffic Citations*, states that "The chief administrative officer of each traffic-enforcement agency shall issue these books, maintain a record of each book and each citation contained therein issued to all individual members of the traffic enforcement agency and shall require and retain a receipt for each book issued."
- LRS 32:398.3(B) *Audit of Citation Records*, states that "Each record of traffic citations required in this Part shall be audited quarterly by the appropriate fiscal officer of the governmental agency to which the traffic enforcement agency is responsible."
- Written policies and procedures are necessary to provide a clear understanding of what should be done, how it should be done, who should do it, and when it should be done.

CAUSE: There were no policies and procedures in place for (1) internal controls over ticket administration and processes, and (2) compliance with Louisiana Revised Statutes applicable to ticket administration.

EFFECT: Fines from ticket revenues may not be properly accounted for and compliance with laws and regulations may be violated.

RECOMMENDATION: The Sheriff should implement written policies and procedures over maintaining, issuing, and accounting for traffic tickets. Ticket books should be safeguarded and have proper sign-out procedures in place. Ticket logs should be prepared for all ticket books and a quarterly reconciliation should be performed as required by LRS 32:398.3(B).

MANAGEMENT'S CORRECTIVE ACTION PLAN: Written policies and procedures will be prepared and controls over those procedures will be monitored. Accounting for tickets will be implemented as required by LRS 32:398.1 and 32:398.3(B).

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2021 (Continued)

B. Compliance

2021-008 Distribution of Bond Fees

Fiscal year finding initially occurred: 2018

CONDITION: The Sheriff did not verify conclusion of criminal prosecution before distributing quarterly bond fees.

CRITERIA: The Sheriff must verify conclusion of criminal prosecution before distributing quarterly bond fees as required by LRS 15:85.1.

CAUSE: The Sheriff did not follow the verification requirements of LRS 15:85.1.

EFFECT: Bond fees could be improperly disbursed.

RECOMMENDATION: The Sheriff should verify conclusion of criminal prosecution before distributing quarterly bond fees.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The District Attorney's computer system is not able to generate a listing of concluded criminal prosecutions each month. The Sheriff has determined that it is not cost effective to hire a deputy to verify conclusion of criminal prosecution before distributing quarterly bond fees.

2021-009 Budget Amendment

Fiscal year finding initially occurred: 2021

CONDITION: Budgeted revenues exceeded actual revenues by five percent or more in the General Fund.

CRITERIA: LRS 39:1311 et seq, *Budgetary Authority and Control*, provides for "amending the budget when total revenue plus projected revenue are failing to meet total budget revenues by 5% or more, or when total expenditures plus projected expenditures exceed budgeted expenditures by 5% or more."

CAUSE: The Sheriff failed to monitor revenues and amend the budget to reflect current collections.

EFFECT: The Sheriff could have overspent causing a negative fund balance.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2021 (Continued)

RECOMMENDATION: We recommend that the Sheriff monitor revenue collections on a monthly basis and amend the budget in accordance with the requirements of LRS 39:1311 of the Louisiana Local Government Budget Act.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Sheriff will amend the budget in accordance with the provisions of LRS 39:1311 of the Local Government Budget Act.

2021-010 Controls and Processes over Ticket Books

See finding 2021-007.

Part II: Prior Year Findings Relating to an Audit in Accordance with *Government Auditing Standards*:

A. Internal Control

2020-001 Reconciliation of the Civil Cash Account

Fiscal year finding initially occurred: 2013

CONDITION: The Sheriff's Civil Fund cash at year end did not reconcile to the civil account holding report of amounts due to others.

RECOMMENDATION: The Sheriff should ensure that the civil cash balance agrees with the holding report of amounts to due others. Discrepancies should be investigated immediately and corrected.

CURRENT STATUS: Unresolved. See finding 2021-001.

2020-002 Reconciliation of the Cash Bond Fee Account

Fiscal year finding initially occurred: 2020

CONDITION: The Sheriff's list of outstanding cash bond fees did not reconcile to the bond fee cash account balance.

RECOMMENDATION: The Sheriff should maintain an accurate list of all outstanding cash bond fees that reconciles to the cash balance.

CURRENT STATUS: Unresolved. See finding 2021-002.

2020-003 Reconciliation of the Commissary Funds

Fiscal year finding initially occurred: 2020

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2021 (Continued)

CONDITION: The Sheriff's list of outstanding commissary funds did not reconcile to the cash balance.

RECOMMENDATION: The Sheriff should maintain an accurate list of all commissary funds that reconciles to the cash on hand.

CURRENT STATUS: Unresolved. See finding 2021-003.

2020-004 Reconciliation of Fine Cash Collections Activity

Fiscal year finding initially occurred: 2020

CONDITION: The Sheriff's subsequent distribution of fine collections at year end did not reconcile to the fine account cash balance.

RECOMMENDATION: The Sheriff should ensure that all fines collected are properly distributed.

CURRENT STATUS: Unresolved. See finding 2021-004.

B. Compliance

2020-005 Distribution of Bond Fees

Fiscal year finding initially occurred: 2018

CONDITION: The Sheriff did not verify conclusion of criminal prosecution before distributing quarterly bond fees.

RECOMMENDATION: The Sheriff should verify conclusion of criminal prosecution before distributing quarterly bond fees as required by LRS 15:85.1.

CURRENT STATUS: Unresolved. See finding 2021-008.

2020-006 Untimely Distribution of Bond Fees

Fiscal year finding initially occurred: 2020

CONDITION: The Sheriff did not make distributions from the bond fee account on a quarterly basis.

CURRENT STATUS: Resolved.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2021 (Continued)

2020-007 Untimely Distribution of Fines Collected

Fiscal year finding initially occurred: 2020

CONDITION: The Sheriff did not disburse collections of fines on a monthly basis.

CURRENT STATUS: Resolved.

2020-008 Undocumented Payment of Leave

Fiscal year finding initially occurred: 2020

CONDITION: The Sheriff did not maintain proper leave records for former Sheriff Eddie Soileau and, therefore, payout of leave to the former Sheriff upon the end of his term was not tracked, and the basis for payment was not established.

CURRENT STATUS: Resolved.

2020-009 Late Payment of Retirement Contributions

Fiscal year finding initially occurred: 2020

CONDITION: The Sheriff did not submit the May 2020 retirement contributions within 30 days of month end.

CURRENT STATUS: Resolved.