

WEST CARROLL PARISH SHERIFF

Oak Grove, Louisiana

Annual Financial Report

As of and for the Year Ended June 30, 2022



WEST CARROLL PARISH SHERIFF
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Annual Financial Report
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INDEPENDENT AUDITORS' REPORT

**The Honorable Scott Mathews
West Carroll Parish Sheriff
Oak Grove, Louisiana**

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 through 11, the Budgetary Comparison Schedule on page 43, the Schedule of Changes in Net OPEB Liability and Related Ratios on page 44, Schedule of Proportionate Share of Net Pension Liability on page 45, and the Schedule of the Employer's Pension Contributions on page 46 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

Honorable Scott Mathews
West Carroll Parish Sheriff
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accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The Schedule of Taxes Collected; the Schedule of Uncollected Taxes; the Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head; the Affidavit – Tax Collector Fund; and the Act 87 Collecting and Disbursing Entity and Receiving Entity Schedules are presented for purposes of additional analysis is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement 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 other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2022 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, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
December 5, 2022

**REQUIRED SUPPLEMENTAL INFORMATION
(PART A)**

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2022

Management's discussion and analysis of the West Carroll Parish Sheriff's (the Sheriff's) financial performance provides an overall review of the Sheriff's financial activities for the fiscal year ended June 30, 2022. The intent of this discussion and analysis is to look at the Sheriff's financial performance as a whole. The reader should read this discussion in conjunction with the Notes to the Basic Financial Statements and the financial statements, which are all included in this report, to enhance their understanding of the West Carroll Parish Sheriff's financial performance.

Financial Highlights

- Net position increased by \$544,831.
- Revenues increased \$224,967 (11%) with an increase in fees, fines, and charges for services.
- Expenses decreased \$53,038 (3%) mainly due to a changes in post-employment benefits.

Using this Annual Financial Report

This report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the West Carroll Parish Sheriff as a whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and the Statement of Activities provide information about the activities of the Sheriff as a whole and present a longer-term view of the Sheriff's finances. Also included in the financial statements are the Fund Financial Statements, which report on governmental activities of the Sheriff. These statements provide more detail than the Government-Wide Financial Statements about the services that were financed in the short-term as well as what remains for future spending in the Sheriff's General Fund. The General Fund is the West Carroll Parish Sheriff's only governmental fund.

Reporting the Sheriff as a Whole

Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities report information about the Sheriff as a whole and his activities in a way to try to inform the reader as to how the Sheriff did financially during the 2021-22 fiscal year. In short, is the Sheriff better off financially or is he worse off financially than he was this time last year? These statements report all assets and liabilities of the Sheriff on the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash was received or paid.

These two statements report the Sheriff's net position and the change in that position. This change in net position is important because it tells the reader that, for the Sheriff as a whole, the financial position of the Sheriff improved or declined. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors affecting the Sheriff include the parish's property tax base, the continued housing of State prisoners in the parish jail, and the state and federal governments continued funding of grants.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2022

The Statement of Net Position and the Statement of Activities report the governmental activities of the Sheriff. Most of the Sheriff's programs and services are reported here including salaries and related benefits, operating services, statutory charges, and materials and supplies.

Reporting the Sheriff's Most Significant Fund (General Fund)

Fund Financial Statements

The analysis of the Sheriff's General Fund, which is the Sheriff's only major fund, begins on page 9. Fund Financial Statements provide detailed information about the Sheriff's major fund (General Fund). The Sheriff uses one fund to account for his general operating financial transactions.

Governmental Funds

Most of the Sheriff's activities are reported as governmental funds (General Fund and Sheriff's Fund), which focus on how money flows into and out of the funds and the balance left at year-end available for spending in future periods. The funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental funds statements provide a detailed short-term view of the Sheriff's general government operations and the basic services he provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance protective and investigative programs. The relationship (or difference) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is provided through reconciliations.

The Sheriff as Trustee

Reporting the Sheriff's Fiduciary Responsibilities

The Sheriff is the trustee, or fiduciary, for the Tax Collector Fund. The Tax Collector Fund accounts for assets held by the Sheriff as an agent for deposits held for various taxing bodies. All of the Sheriff's fiduciary activities are reported in the Statement of Changes in Fiduciary Net Position on page 21. These activities have been excluded from the Sheriff's other financial statements because the Sheriff cannot use these assets to finance his operations. The Sheriff is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The Sheriff as a Whole

The Sheriff's net position increased by \$544,831 from a deficit of \$2,568,864 at June 30, 2021 to a deficit of \$2,024,033 at June 30, 2022. Of the \$2,024,033 deficit in the net position at June 30, 2022, the unrestricted net position reflected a deficit balance of \$2,177,471, the restricted net position was a positive balance of \$4,017, and the net investment in capital assets was a positive balance of \$149,421. The following analysis focuses on the net assets (Table 1) and change in net position (Table 2) of the Sheriff's governmental activities.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2022

Table 1
Governmental Activities
Net Position

	June 30,	
	2022	2021
Assets		
Current and other assets	\$ 1,349,319	\$ 1,000,852
Capital assets, net	149,421	98,367
Total Assets	1,498,740	1,099,219
 Deferred Outflows of Resources	 614,592	 886,031
 Liabilities		
Current and other liabilities	38,664	13,019
Long-term liabilities	2,438,583	4,207,651
Total Liabilities	2,477,247	4,220,670
 Deferred Inflows of Resources	 1,660,118	 333,444
 Net Position		
Net investment in capital assets	149,421	98,367
Restricted	4,017	5,236
Unrestricted	(2,177,471)	(2,672,467)
Total Net Position	\$ (2,024,033)	\$ (2,568,864)

The deficit balance of \$2,177,471 in the unrestricted net position represents the accumulated results of all past years' operations and the implementation of GASB 68 and GASB 75.

The results of this year's operations for the Sheriff as a whole are reported in the Statement of Activities on page 14. Table 2 reports the information from the Statement of Activities in a different format so that total revenue for the year can be more easily identifiable.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2022

Table 2
Governmental Activities
Changes in Net Position

	Year Ended	
	June 30,	
	<u>2022</u>	<u>2021</u>
Revenues		
Program Revenues		
Federal, State, and Local Grants	\$ 252,932	\$ 347,207
General Revenues		
Ad valorem taxes	893,427	917,093
State revenue sharing	45,118	45,114
Fee, charges, and commissions for services	781,061	524,339
Use of money and property - interest earnings	1,178	678
Other general revenues	210,101	124,419
Total revenues	<u>2,183,817</u>	<u>1,958,850</u>
Functions/Program Expenses		
Public Safety		
Personal services and related benefits	782,446	1,190,147
Operating services	515,864	207,434
Statutory charges	90,876	82,701
Materials and supplies	205,506	182,285
Travel and other charges	3,854	1,467
Depreciation expense	40,440	27,990
Total expenses	<u>1,638,986</u>	<u>1,692,024</u>
Increase (decrease) in net position	<u>\$ 544,831</u>	<u>\$ 266,826</u>

Governmental Activities

As reported in the Statement of Activities on page 14, the net cost of governmental activities this year was \$1,638,986. The taxpayers in the parish provided \$893,427 in ad valorem taxes to help meet the total cost of governmental activities. Ad valorem tax revenue was down in 2021-22 by \$23,666 or 2.6 percent. The Sheriff collected \$781,061 from fees and commissions during the year to help meet the total cost of governmental activities.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2022

Table 3 presents the total cost of each of the Sheriff's four largest functions – personnel services and related benefits, operating services, statutory charges and materials and supplies, as well as each function's net cost (total cost less revenues generated by the activities). Net cost shows the financial burden that was placed on the Sheriff's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3
Governmental Activities
Years Ended June 30, 2022 and 2021

	Total Cost of Services		Net Cost of Services	
	2022	2021	2022	2021
General Government				
Public Safety	\$ 1,638,986	\$ 1,692,024	\$ 604,993	\$ 820,478

The Sheriff's Funds

The Sheriff uses the General Fund to help him control and manage money to provide police protection to the citizens of West Carroll Parish. Accounting for money of the General Fund in a separate fund helps the reader to determine whether the Sheriff is being accountable for the resources taxpayers and others provide to him and it may also give the reader more insight into the Sheriff's overall financial health.

The Sheriff's General Fund had a fund balance (Deficit) of \$1,268,328 at June 30, 2022. The fund balance increased \$285,731 over the previous year.

General Fund Budgetary Highlights

The Sheriff, in accordance with state law, must adopt a budget on the General Fund no later than fifteen days prior to the beginning of the fiscal year. In accordance with state law, the Sheriff may have unfavorable variances of 5 percent of total revenues or expenditures in a fund before he is legally required to amend the budget. The Sheriff adopted his 2021-22 budget on March 8, 2021, and revised the budget on February 4, 2022. The estimated revenues increased from the original budget to the final amended budget by 11% or \$171,020 from \$1,502,271 to \$1,673,291 in the final amended budget. The change in budgeted revenues was attributable mainly to the Sheriff receiving more in grant revenue than originally anticipated. The estimated expenditures increased from the original budget to the final budget by \$62,508 primarily attributable to the anticipated increase in personnel services.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2022

Capital Assets

Capital assets of the Sheriff used in performance of general operations of the Sheriff's office are recorded in the Fund Financial Statements as expenditures when purchased. The amount represents the original cost of the assets. Depreciation of capital assets is not recognized in the Fund Financial Statements as explained in the Notes to the Basic Financial Statements. In the Government-wide Financial Statements, the capital assets are recorded as assets at their original cost at the time of purchase. Capital assets purchased by grantors and donated to the Sheriff are recorded as capital assets at their actual cost. Depreciation of capital assets has been recognized in the Government-wide Financial Statements.

At June 30, 2022, as reported on the Statement of Net Position, the Sheriff had \$149,421 invested in furniture and equipment, net of depreciation. Net capital assets increased by \$51,054 or 51.9 percent during the current fiscal year. For more detail of capital assets, see Note 5 of the Notes to the Basic Financial Statements. Table 4 presents capital assets, net of depreciation, at June 30, 2022 and 2021.

Table 4
Governmental Activities
Capital Assets, Net of Depreciation
June 30, 2022 and June 30, 2021

	June 30,	
	2022	2021
Furniture and equipment	\$ 149,421	\$ 98,367

Long-term obligations

At the end of the fiscal year, the Sheriff had total Long-Term Obligations of \$2,400,273 which consists of \$14,932 accrued annual vacation and compensated absences, \$2,423,651 in other post-retirement benefits payable (OPEB) and \$38,310 in net pension asset. This amount represents a decrease from 2021 of \$1,807,378. The decrease is primarily attributable to the decrease in other post-employment benefits as more fully explained in the notes to the financial statements.

For the Future

The Sheriff is optimistic that he will secure necessary funding for operating his office so that he can continue the level of services he is currently providing to the citizens of West Carroll Parish.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2022

Contacting the Sheriff's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Sheriff's finances and to show the Sheriff's accountability for the money he receives. If you have questions about this report or need additional financial information contact Scott Mathews, Sheriff of West Carroll Parish, at P.O. Box 744, Oak Grove, LA 71263 or by phone at (318) 428-2331 or by e-mail to wcpso@yahoo.com.

BASIC FINANCIAL STATEMENTS

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES
June 30, 2022

ASSETS

Cash and cash equivalents	\$ 1,261,641
Receivables	49,368
Net Pension Asset	38,310
Capital assets, net	149,421
Total assets	<u>1,498,740</u>

DEFERRED OUTFLOWS OF RESOURCES

Pensions	220,561
Other post-employment benefits	394,031
Total deferred outflows of resources	<u>614,592</u>

LIABILITIES

Accounts payable and accrued expenses	38,664
Long-term liabilities:	
Due within one year	14,932
Due after one year	2,423,651
Total liabilities	<u>2,477,247</u>

DEFERRED INFLOWS OF RESOURCES

Pensions	449,954
Other post-employment benefits	1,210,164
Total deferred inflows of resources	<u>1,660,118</u>

NET POSITION (DEFICIT)

Net investment in capital assets	149,421
Restricted	4,017
Unrestricted (deficit)	(2,177,471)
Total net position (deficit)	<u>\$ (2,024,033)</u>

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
STATEMENT OF ACTIVITIES
GOVERNMENTAL ACTIVITIES
For the Year Ended June 30, 2022

<u>ACTIVITIES</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITIONS</u>
		<u>FEEES, FINES AND CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS</u>	<u>CAPITAL GRANTS</u>	
Governmental Activities					
General Government - Public safety	\$ 1,638,986	\$ 781,061	\$ 252,932	\$ -	\$ (604,993)
Total	<u>\$ 1,638,986</u>	<u>\$ 781,061</u>	<u>\$ 252,932</u>	<u>\$ -</u>	<u>\$ (604,993)</u>
General revenues					
Property taxes					893,427
State revenue sharing					45,118
Interest and investment earnings					1,178
Miscellaneous					<u>210,101</u>
Total general revenues					<u>1,149,824</u>
Change in net position					544,831
Net position (deficit) - at beginning of year					<u>(2,568,864)</u>
Net position (deficit) - at end of year					<u>\$ (2,024,033)</u>

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

FUND FINANCIAL STATEMENT (FFS)

WEST CARROLL PARISH SHERIFF**Oak Grove, Louisiana****GOVERNMENTAL FUNDS****BALANCE SHEET****June 30, 2022**

	<u>General Fund</u>	<u>Sheriff's Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 1,257,624	\$ 4,017	\$ 1,261,641
Receivables	<u>49,368</u>	<u>-</u>	<u>49,368</u>
Total assets	<u>\$ 1,306,992</u>	<u>\$ 4,017</u>	<u>\$ 1,311,009</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable and accrued expenses	\$ <u>38,664</u>	\$ <u>-</u>	\$ <u>38,664</u>
Total liabilities	<u>38,664</u>	<u>-</u>	<u>38,664</u>
Fund balance			
Unassigned	1,268,328	-	1,268,328
Restricted	<u>-</u>	<u>4,017</u>	<u>4,017</u>
Total fund balance	<u>1,268,328</u>	<u>4,017</u>	<u>1,272,345</u>
Total liabilities and fund balance	<u>\$ 1,306,992</u>	<u>\$ 4,017</u>	<u>\$ 1,311,009</u>

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Reconciliation of the Governmental Funds'
Balance Sheet to the Statement of Net Position
June 30, 2022

Total fund balance (deficit) - Governmental Funds \$ 1,272,345

The cost of capital assets (a building and furniture and equipment) purchased is reported as an expenditure in the Governmental Funds. The Statement of Net Assets includes those capital assets among the assets of the Sheriff as a whole. The cost of those capital assets is allocated over their estimated useful lives in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in the Governmental Funds.

Cost of capital assets	\$	661,859	
Accumulated depreciation		<u>(512,438)</u>	149,421
Deferred Outflows of Resources			
Pensions		220,561	
Other post-employment benefits		<u>394,031</u>	614,592
Long term liabilities applicable to the Sheriff's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Assets. At June 30, 2020, the Sheriff had the following balances in long-term liabilities:			
Compensated Absences		(14,932)	
Net Pension Asset (Liability)		38,310	
Other Post Employment Benefits		<u>(2,423,651)</u>	(2,400,273)
Deferred Inflows of Resources - Pensions			
Pensions		(449,954)	
Other post-employment benefits		<u>(1,210,164)</u>	<u>(1,660,118)</u>
NET POSITION (DEFICIT)			\$ <u>(2,024,033)</u>

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

Statement D

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended June 30, 2022

	<u>General Fund</u>	<u>Sheriff's Fund</u>	<u>Total</u>
REVENUES			
Ad valorem taxes	\$ 893,427	\$ -	\$ 893,427
Intergovernmental revenues:			
Grant Income	207,489	-	207,489
State grants:			
State revenue sharing (net)	45,118	-	45,118
State supplemental pay	45,444	-	45,444
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	47,476	-	47,476
Civil and criminal fees	86,203	396,497	482,700
Court attendance	3,162	-	3,162
Transporting prisoners	18,104	-	18,104
Feeding and keeping prisoners	187,341	-	187,341
Tax notices, etc.	10,513	-	10,513
Officer witness fees	31,763	-	31,763
Use of money and property	1,178	-	1,178
Miscellaneous	153,601	-	153,601
TOTAL REVENUES	1,730,819	396,497	2,127,316
EXPENDITURES			
Public safety			
Current:			
Personnel services and related benefits	991,710	-	991,710
Operating services	118,148	397,716	515,864
Statutory charges	90,876	-	90,876
Materials and supplies	205,506	-	205,506
Travel and other charges	3,854	-	3,854
Capital outlay	34,994	-	34,994
TOTAL EXPENDITURES	1,445,088	397,716	1,842,804
Excess of revenues over expenditures	285,731	(1,219)	284,512
Fund Balance at Beginning of Year	982,597	5,236	987,833
FUND BALANCE AT END OF YEAR	\$ 1,268,328	\$ 4,017	\$ 1,272,345

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Reconciliation of the Governmental Funds'
Statement of Revenues, Expenditures, and Changes in
Fund Balances to the Statement of Activities
For the Year Ended June 30, 2022

Net change in fund balance - Governmental Funds \$ 284,512

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

Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceed capital outlays in the period and the amount proceeds from sale of assets exceeded the gain from the sales of capital assets:

Capital Outlays	\$ 34,994	
Depreciation	<u>(40,440)</u>	(5,446)

Compensated Absences (vacation pay) earned exceeded amounts used	(7,373)	
Donated Capital Assets	56,500	
Change in Net Pension Liability	107,802	
Change to the post-employment benefit payable	<u>108,836</u>	<u>265,765</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 544,831

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
FIDUCIARY FUND - CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2022

ASSETS

Cash and cash equivalents	\$ 20,870
Total assets	\$ <u>20,870</u>

LIABILITIES

Accounts payable	\$ -
Total liabilities	\$ <u>-</u>

NET POSITION

Restricted for:	
Individuals, organizations, and other governments	\$ 20,870
Total net position	\$ <u>20,870</u>

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
FIDUCIARY FUND - CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Deposits	
Suits, seizures, sales and other additions	\$ 390,604
Interest earnings	-
Taxes, fees, etc., paid to tax collector	<u>5,097,820</u>
Total additions	<u>5,488,424</u>
REDUCTIONS	
Taxes, fees, etc., distributed to taxing bodies and others	<u>5,501,045</u>
Total deductions	<u>5,501,045</u>
Net increase (decrease) in fiduciary net position	(12,621)
Net Position - Beginning	<u>33,491</u>
Net Position - Ending	<u>\$ 20,870</u>

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

INTRODUCTION

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

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

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem (property) taxes, parish occupational licenses, state revenue sharing funds, and 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.

The Tax Collector collects and disburses ad valorem taxes for various governmental units in the parish of West Carroll. The Tax Collector also collects and disburses various fees assessed to taxpayers by the parish.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and the component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sheriff includes all funds, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of 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 by the parish police jury as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BASIS OF PRESENTATION

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

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. However, fiduciary funds are not included. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

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

Fund Financial Statements (FFS)

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Funds -

General Fund - The General Fund is the primary operating fund of the Sheriff and it accounts 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 policies. The General Fund is the only major fund of the Sheriff.

Sheriff's Fund - The Sheriff's Fund is a special revenue fund that handles revenues from Sheriff's sales, garnishments, and the service of court documents and then disburses these collected funds to appropriate entities.

Fiduciary Funds -

Fiduciary funds' reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff are custodial funds. The custodial funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections), collection and distribution of fines and costs, and inmate funds.

These funds are custodial in nature, have an economic resources measurement focus, and use the accrual basis of accounting. In addition, the custodial funds are not available to support the Sheriff's operations.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Fund – Agency Funds Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Non-exchange transactions are recognized when the Sheriff has an enforceable legal claim to the revenues, expenses, gains, losses, assets and liabilities.

Fund Financial Statements

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

sources. This approach is then reconciled, through adjustment, to a government-wide view of Sheriff operations.

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. 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.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

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.

D. BUDGET PRACTICES

The Sheriff adopts an annual cash budget on the General Fund prior to the beginning of each fiscal year. In accordance with Louisiana Revised Statutes 39:1301-1314 the Sheriff amends the budget when actual revenues are not meeting anticipated revenues by 5 percent or more and when actual expenditures are exceeding budgeted expenditures by 5 percent or more.

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not used by the Sheriff in his accounting practices.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. CASH AND INTEREST-BEARING DEPOSITS

Cash and interest-bearing deposits include amounts in the demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market

G. UNCOLLECTIBLE ALLOWANCE

The statements contain no provision for uncollectible accounts. The Sheriff is of the opinion that such allowance would be immaterial in relation to the basic financial statements taken as a whole.

H. CAPITAL ASSETS

Capital assets, which include a building and furniture and equipment, are capitalized at historical cost, where the actual cost is known. Capital assets provided by the parish police jury through grants are recorded as capital assets at actual cost. The capital assets are depreciated over their estimated useful lives. The Sheriff considers assets with an initial individual cost of more than \$100 and an estimated useful life of 2 years or more as a capital asset.

Capital assets are recorded in the Statement of Position and depreciation expense is recorded in the Statement of Activities. Estimated useful life is the Sheriff's estimate of how long the asset is expected to meet service demands. Capital assets have not been assigned a salvage value because the Sheriff feels that the salvage value is immaterial.

Straight-line depreciation is used on all capital assets based on the following estimated useful lives:

Building	5 years
Furniture and equipment	2 to 10 years

I. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

J. COMPENSATED ABSENCES

Full-time deputies of the Sheriff's office earn from 40 to 104 hours of annual leave each year depending on length of service with the Sheriff's office. Annual leave is earned each month. A maximum of 36 hours of vacation can be accumulated and carried forward into a new calendar year along with any accumulated compensatory time earned. Upon termination of employment, unused annual leave and compensatory time is paid to deputies

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

at the deputies' current rates of pay. Annual leave that has been claimed by deputies as of the end of the fiscal year is recorded as an expenditure in the year claimed. Annual leave accrued as of the end of the fiscal year is valued using deputies' current rates of pay and the total is included in the Statement of Net Assets as a long-term liability. The Sheriff and the deputies are not required to contribute to the retirement system for annual leave payments. Accrued annual leave will be paid from future years' resources.

Full-time deputies earn 80 hours of sick leave each year. Sick leave may not be accumulated and carried forward to a new calendar year. Upon termination of employment, unused sick leave is not paid to employees. At June 30, 2022, there was \$14,932 in accumulated and vested benefits relating to sick leave that require accrual or disclosure to conform with GASB Codification Section C60.

K. EQUITY CLASSIFICATIONS

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

- i. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- ii. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- iii. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, equity is classified as "fund balance". Fund balance is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Fund balance is classified according to its useful purpose or function of restriction at year-end in one or more of the following categories:

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes but are not restricted nor committed.

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

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

L. ESTIMATES

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

M. CONTINGENCIES

The Sheriff is exposed to various risks of loss related to torts; theft 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 its property, automobiles, law enforcement professional liability, and surety bond coverage. The West Carroll Parish Police Jury maintains insurance coverage on the building and its contents. No claims were paid on any of the policies during the past three years that exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2022.

N. PENSION PLANS

The West Carroll Parish Sheriff's Office is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund (Fund) as described in Note 6. For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Fund, and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the Plan.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 2 - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year ended June 30, 2022:

Authorized Millage	13.48
Levied Millage	13.48

The following are the top five principal taxpayers and their related ad valorem tax revenue for the Sheriff:

Tax Payer	Assessed Value	Ad Valorem Tax Revenue for Sheriff
Trunkline Gas Company	\$ 16,046,330	\$ 216,305
Energy Transfer Crude Oil Comp	\$ 9,635,100	\$ 129,881
Southern National Gas Company	\$ 1,989,540	\$ 26,819
Entergy Louisiana Holdings, Inc.	\$ 1,918,030	\$ 25,855
A N R Pipeline Company	\$ 1,732,740	\$ 23,357

Note 3 - CASH AND CASH EQUIVALENTS

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 in national banks. At June 30, 2022, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$1,282,382 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Petty Cash	\$ 500	-	\$ 500
Interest-bearing Deposits	1,224,738	20,741	1,245,479
Noninterest-bearing Deposits	36,403	-	36,403
Total	\$ 1,261,641	\$ 20,741	\$ 1,282,382

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 3 - CASH AND CASH EQUIVALENTS (continued)

Cash and cash equivalents (bank balances other than these backed by the U.S. government) at June 30, 2022, are secured, as follows:

Bank balances	\$1,405,181
Federal deposit insurance	307,369
FHLB Letter of Credit	1,097,812
Total	\$1,405,181

Credit risk. Under state law, the Sheriff may invest funds in obligations of the United States, in federally-insured investments, or in time deposits with state banks organized under Louisiana law, the laws of any other state in the union, or the laws of the United States. The Sheriff's cash balances are not exposed to credit risk.

Concentration of credit risk. The Sheriff does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not place limits on credit concentration.

Interest rate risk. The Sheriff manages exposure to declines in fair values by limiting the maturity of its investments to no longer than one year.

Note 4 - RECEIVABLES

The General Fund receivables of \$49,368 at June 30, 2022, are as follows:

Class of Receivable	Amount
Revenues:	
Feeding and keeping prisoners	\$ 17,037
Civil and criminal fees	3,188
Commissions	6,244
Grant Revenue	13,445
Transporting prisoners	2,614
Miscellaneous revenue	6,840
Total	\$ 49,368

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 5 - CAPITAL ASSETS

A summary of changes in capital assets (building and furniture and equipment) and depreciation follows:

	<u>June 30,</u> <u>2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30,</u> <u>2022</u>
Governmental Activities				
Capital assets, being depreciated				
Building	\$ 1,336	\$ -	\$ -	\$ 1,336
Furniture and equipment	<u>569,258</u>	<u>91,494</u>	<u>(229)</u>	<u>660,523</u>
Total capital assets, being depreciated	570,594	91,494	(229)	661,859
Less accumulated depreciation				
Building	(1,336)	-	-	(1,336)
Furniture and equipment	<u>(470,891)</u>	<u>(40,440)</u>	<u>229</u>	<u>(511,102)</u>
Total	(472,227)	(40,440)	229	(512,438)
Governmental activities capital assets, net	<u>\$ 98,367</u>	<u>\$ 51,054</u>	<u>\$ -</u>	<u>\$ 149,421</u>

Depreciation expense for the year ended June 30, 2022 of \$40,440 was charged to public safety.

Note 6 - PENSION PLAN

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

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

The Sheriff's office implemented Government Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pensions and Statement 71 on Pension Transition for Contributions Made Subsequent to the Measurement Date- an Amendment of GASB 68. These standards require the Sheriff's office to record its proportional share of each of the pension plans Net Pension Liability and report the following disclosures:

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 6 - PENSION PLAN (continued)

Plan Description:

The Louisiana Sheriff's Pension and Relief Fund is the administrator of a cost-sharing, multiple employer defined benefit plan. The plan provides retirement, disability and survivor benefits to employees of sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriff's Association and the Sheriff's Pension and Relief Fund's office as provided for in LRS 11:2171.

Members who joined the system on or before December 31, 2011, are eligible for regular retirement benefits upon attaining 30 years of creditable service at any age, or 12 years of creditable service and aged 55 years is entitled to retirement benefit payable monthly for life, equal to 3.33 percent of his final average compensation for each year of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least 10 years of creditable service may retire at age 60. 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. Members who joined the system on or after January 1, 2012, who retires at or after age 62 with at least 12 years of creditable service, at or after age 60 with at least 20 years of creditable service, or at 55 with 30 years of creditable service is entitled to a retirement benefit payable monthly for life, equal to 3.00 percent. For members with 30 or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual times the member's final average compensation each year of creditable service. In any case, the retirement benefit cannot exceed 100 percent of their final average salary. Members with 20 or more years of service may retire with a reduced retirement at age 55. For members eligible on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest 36 consecutive months (60 highest consecutive months for member employed between July 1, 2006 and July 1, 2013) or joined months if service was interrupted. The earnings to be considered for each 12 month period within the 36 month (or 60 month) period shall not exceed 125% of the preceding 12 months. For members joining after July 1, 2013, final compensation is based on the average monthly earnings during the highest 60 consecutive months and the earnings to be considered for each 12 month period within the 60 months shall not exceed 115% of the preceding 12 month period.

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

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under 18 years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 6 - PENSION PLAN (continued)

average compensation up to a maximum of 60% of final average compensation if there are more than 4 children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit.

The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

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

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

Cost of living 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.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2021, the actual employer contribution rate was 12.25% with an additional 0% allocated from the Funding Deposit Account. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2022.

Plan members are required by state statute to contribute 10.25 percent of their annual covered salary and the Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.25 percent of annual covered payroll.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 6 - PENSION PLAN (continued)

Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Parish Sheriff's contributions to the System, for the years ending June 30, 2022, 2021 and 2020, were \$80,606, \$68,995, and \$69,349 respectively.

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

At June 30, 2022, the Sheriff reported an asset of \$38,310 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Sheriff's proportion was .077308%, which was an increase of .000624% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Sheriff recognized pension expense of \$8,659 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, (\$1,935).

At June 30, 2022, 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	\$ -	\$ (53,343)
Changes of assumptions	117,890	-
Net difference between projected and actual earnings on pension plan investments	-	(345,955)
Changes in proportion and differences between Employer contributions and proportionate share of contributions	22,065	(50,656)
Employer contributions subsequent to the measurement date	80,606	-
Total	<u>\$ 220,561</u>	<u>\$ (449,954)</u>

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 6 - PENSION PLAN (continued)

The Sheriff reported a total of \$80,606 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2021 which will be recognized as a reduction in net pension liability in the year ended June 30, 2022.

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

Year	LSRPF
2022	\$ (58,928)
2023	(57,624)
2024	(79,950)
2025	(113,497)
2026	-
	<u>\$ (309,999)</u>

Actuarial Assumptions

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2021 – 5 years
	2018 and 2020 – 6 years
	2016 and 2017 – 7 years
	2015 – 6 years
	2014 – 6 years
Investment Rate of Return	6.9%, net of investment expense
Discount Rate	6.9%
Projected salary increases	5.0% (2.50% inflation, 2.5% merit)
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees, Below-Median Healthy Retirees and Disabled Retirees multiplied by 120% for males and 115% for females for active members, annuitants and beneficiaries, and disabled annuitants each with full generational projection using the appropriate MP2019 scale.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 6 – PENSION PLAN (continued)

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments 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.

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

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2015 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund’s liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Equity securities	62%	7.08%	4.39%
Fixed Income	25%	1.44%	0.36%
Alternative Investments	13%	4.38%	0.57%
Total	100%		5.32%
Inflation			2.55%
Expected Arithmetic Nominal Return			7.87%

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 6 - PENSION PLAN (continued)

Discount Rate

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

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LSPRF			
Rates	5.9%	6.9%	7.9%
WCSO Share of NPL	\$ 420,640	\$ (38,310)	\$ (420,928)

Note 7 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description. The Sheriff participates in a group defined health, life and dental insurance benefit retirement plan authorized by Louisiana Revised Statute RS:33-1448, which is administered by the Louisiana Sheriffs' Association. The Plan provides health insurance for regular employees that retire at age 55 or older and at least 15 years of full-time service or that retire at any age with at least 30 years of service. The Sheriff pays 100% of the retirees' insurance premiums. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75.

Benefits Provided. The Sheriff provides medical, dental, vision, and life insurance coverage for eligible employees, retirees, and their dependents through the Louisiana Sheriff's Association. The Sheriff pays for the cost of the retiree's coverage. The retiree can elect to cover his or her spouse and dependents but must pay the entire premium for their coverage. Upon the death of the retiree, the spouse and dependent children can continue coverage, subject to eligibility requirements.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 7 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

The Sheriff pays for eligible retirees to have \$10,000 of life insurance coverage for the life of the retiree. Eligible retirees may elect to have additional coverage up to the amount they had upon retirement, but the additional coverage will be paid by the retiree. The cost of additional coverage is \$.55 per \$1,000 of coverage per month.

Employees covered by benefit terms – At July 1, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	11
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>16</u>
	27

Total OPEB Liability

The Sheriff's total OPEB liability of \$2,423,651 was measured as of June 30, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	3.69%,
Healthcare cost trend rates	Varies annually

The discount rate was based on the 6/30/2022 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubS.H-2010 Employee Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

Mortality rates for retirees were based on the PubS.H-2010 Health Retiree Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 7 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Changes in the Total OPEB Liability

Balance at June 30, 2021	\$	3,669,350
Changes for the year:		
Service cost		194,901
Interest		73,122
Differences between expected and actual experience		(31,863)
Changes in Assumptions/Inputs		(1,369,079)
Benefit payments		(112,780)
		<hr/>
Balance at June 30, 2022	\$	<u>2,423,651</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.69%) or 1-percentage-point higher (4.69%) than the current discount rate:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Total OPEB Liability	\$ 2,805,857	\$ 2,423,651	\$ 2,116,465

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

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Total OPEB Liability	\$ 2,125,840	\$ 2,423,651	\$2,803,951

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 7 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

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

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$3,944. At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 50,611	\$ 183,355
Changes of assumptions or other inputs	<u>343,420</u>	<u>1,026,809</u>
	\$ 394,031	\$ 1,210,164

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

2023	(266,336)
2024	(303,140)
2025	(303,140)
2026	47,095
2027	9,388
2028	-
	<u>\$ (816,133)</u>

Note 8 - DEFERRED COMPENSATION PLAN

The Sheriff offers a deferred compensation plan to employees of his office under the provisions of Internal Revenue Service Code 457 (Deferred Compensation Plan). The deferred compensation plan is strictly on a voluntary basis with only employee contributions being made to the Plan. The assets in the Plan are held in trust solely for the benefit of participants and their beneficiaries. Therefore, in accordance with GASB Statement No. 31, they are not reported in the Sheriff's financial statements.

Note 9 - COMPENSATED ABSENCES

At June 30, 2022, employees of the Sheriff have accumulated and vested \$14,932 of employee leave benefits, which were computed in accordance with GASB Codification Section C60. The leave benefits have been recorded in the Government-wide Financial Statements' Statement of Net Assets as a long-term liability and in the Statement of Activities as an expense.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 10 - LONG-TERM OBLIGATIONS

At the end of the fiscal year, the Sheriff had total Long-Term Obligations of \$2,400,273 which consists of \$14,932 accrued annual vacation and compensated absences, \$2,423,651 in other post-retirement benefits payable (OPEB) and \$38,310 in net pension asset.

Note 11 - TAX COLLECTIONS OTHER THAN AD VALOREM AND DISBURSEMENTS

Act 711 of the 2010 Louisiana legislative session amended LRS 24:51 (B) to provide required footnote disclosure in the financial statements for local governments that collect tax for other taxing jurisdictions.

For the year ended June 30, 2022, the Sheriff collected and disbursed the following:

<u>Distribution</u>	<u>Occupational Licenses</u>	<u>Collection Fee</u>	<u>Final</u>
West Carroll Parish Police Jury	\$ 79,564	(\$ 11,941)	\$ 67,623

Note 12 - LITIGATION AND CLAIMS

At June 30, 2022, the Sheriff was not involved in any lawsuits. The Sheriff's legal counsel was not aware of any unasserted claims or assessments.

Note 13 - ON-BEHALF PAYMENTS

The Sheriff's office is located in the parish courthouse. Expenditures for operation and maintenance of the parish courthouse, as required by statute, are paid by the West Carroll Parish Police Jury. These expenditures are not included in the accompanying Basic Financial Statements.

Certain employees of the West Carroll Parish Sheriff receive supplemental pay from the state of Louisiana. In accordance with GASB Statement No. 24, the Sheriff recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$45,444 for the year ended June 30, 2022.

Note 14 - SUBSEQUENT EVENT REVIEW

The Sheriff has evaluated subsequent events through December 5, 2022, the date which the financial statements were available to be issued resulting in no adjustments.

REQUIRED SUPPLEMENTAL INFORMATION

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>FINAL BUDGET</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>POSITIVE</u>
				<u>(NEGATIVE)</u>
BUDGETARY FUND BALANCE (DEFICIT)				
AT BEGINNING OF YEAR	\$ 456,949	\$ 982,597	\$ 982,597	\$ -
RESOURCES (Inflows)				
Ad valorem taxes	917,100	889,900	893,427	3,527
Intergovernmental revenues:				
Grants-Federal and Local	25,000	200,000	207,489	7,489
Commission on state revenue sharing	45,096	45,118	45,118	-
State and local supplemental pay	36,000	42,000	45,444	3,444
Fees, charges, and commissions for services:				
Commissions on licenses, etc.	40,000	36,400	47,476	11,076
Civil and criminal fees	66,600	66,100	86,203	20,103
Court attendance	3,000	2,900	3,162	262
Transporting prisoners	23,000	16,475	18,104	1,629
Feeding and keeping prisoners	208,100	198,898	187,341	(11,557)
Tax notices, etc.	8,000	8,000	10,513	2,513
Officer Witness Fees	-	-	31,763	31,763
Use of money and property - interest earnings	1,000	1,000	1,178	178
Miscellaneous	127,875	165,000	143,046	(21,954)
Other sources:				
Proceeds from sale of assets	1,500	1,500	10,556	9,056
Total resources	<u>1,502,271</u>	<u>1,673,291</u>	<u>1,730,820</u>	<u>57,529</u>
 Amounts available for appropriations	 1,959,220	 2,655,888	 2,713,417	 57,529
CHARGES TO APPROPRIATIONS (Outflows)				
Current:				
Public safety:				
Personal services and related benefits	899,792	976,400	991,710	(15,310)
Operating services	101,500	95,000	118,148	(23,148)
Statutory charges	87,000	84,000	90,876	(6,876)
Materials and supplies	138,000	94,450	205,506	(111,056)
Travel and other charges	2,000	2,450	3,854	(1,404)
Capital outlay	5,000	43,500	34,994	8,506
Total charges to appropriations	<u>1,233,292</u>	<u>1,295,800</u>	<u>1,445,088</u>	<u>(149,288)</u>
 BUDGETARY FUND BALANCE				
AT END OF YEAR	<u>\$ 725,928</u>	<u>\$ 1,360,088</u>	<u>\$ 1,268,329</u>	<u>\$ (91,759)</u>

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
For the Year Ended June 30, 2022

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total OPEB Liability					
Service Cost	\$ 114,856	\$ 118,301	\$ 132,353	\$ 173,347	\$ 194,901
Interest	96,067	87,335	97,324	87,173	73,122
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	11,285	(95,075)	88,569	(196,620)	(31,863)
Changes of assumptions	-	279,095	175,374	262,343	(1,369,079)
Benefit payments	(96,546)	(87,180)	(82,563)	(83,291)	(112,780)
Net change in total OPEB liability	<u>125,662</u>	<u>302,476</u>	<u>411,057</u>	<u>242,952</u>	<u>(1,245,699)</u>
Total OPEB liability - beginning	<u>2,587,203</u>	<u>2,712,865</u>	<u>3,015,341</u>	<u>3,426,398</u>	<u>3,669,350</u>
Total OPEB liability - ending	<u>\$ 2,712,865</u>	<u>\$ 3,015,341</u>	<u>3,426,398</u>	<u>3,669,350</u>	<u>2,423,651</u>
Covered-employee payroll	\$ 604,287	\$ 622,415	\$ 850,206	\$ 875,712	\$ 698,805
Total OPEB liability as a percentage of covered employee payroll	448.9%	484.5%	403.0%	419.0%	346.8%

Notes to Schedule

Changes of Benefit Terms: None

Changes of Assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period.

2018	3.62%
2019	3.13%
2020	2.45%
2021	1.92%
2022	3.69%

Mortality Rates

2018	RPH-2014 Employee and Healthy Annuity, Generational with MP-2018
2019	PubS.H-2010 Employee and Healthy Retiree, Generational with MP-2018
2020	PubS.H-2010 Employee and Healthy Retiree, Generational with MP-2019
2021	PubS.H-2010 Employee and Healthy Retiree Generational with MP-2020
2022	PubS.H-2010 Employee and Healthy Retiree, Generational with MP-2021

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

WEST CARROLL PARISH SHERIFF'S OFFICE
Oak Grove, Louisiana
Schedule of Proportionate Share of Net Pension Liability
Sheriffs' Pension and Relief Fund
For the Year Ended June 30, 2022

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee 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
June 30, 2014	0.0853%	\$ 337,852	\$ 581,368	58.11%	87.34%
June 30, 2015	0.0817%	\$ 518,541	\$ 635,239	81.63%	86.61%
June 30, 2016	0.0864%	\$ 529,162	\$ 675,375	78.35%	82.10%
June 30, 2017	0.0934%	\$ 404,335	\$ 708,567	57.06%	88.49%
June 30, 2018	0.0979%	\$ 375,416	\$ 654,882	57.33%	90.41%
June 30, 2019	0.0887%	\$ 419,732	\$ 566,125	74.14%	88.91%
June 30, 2020	0.0767%	\$ 530,742	\$ 563,237	94.23%	84.73%
June 30, 2021	0.0773%	\$ (38,310)	\$ 658,019	-5.82%	101.03%

This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.

* Amounts presented were determined as of the measurement date (prior fiscal year).

WEST CARROLL PARISH SHERIFF'S OFFICE
Oak Grove, Louisiana
Schedule of the Employer's Pension Contributions
Sheriffs' Pension and Relief Fund
For the Year Ended June 30, 2022

Actuarial Valuation Date	Contractually Required Contribution	Actual Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	\$ 77,210	\$ 77,210	\$ -	\$ 581,368	13.28%
June 30, 2016	\$ 81,167	\$ 81,167	\$ -	\$ 635,239	12.78%
June 30, 2017	\$ 85,695	\$ 85,695	\$ -	\$ 675,375	12.69%
June 30, 2018	\$ 85,923	\$ 85,923	\$ -	\$ 708,567	12.13%
June 30, 2019	\$ 75,957	\$ 75,957	\$ -	\$ 654,882	11.60%
June 30, 2020	\$ 69,349	\$ 69,349	\$ -	\$ 566,125	12.25%
June 30, 2021	\$ 68,995	\$ 68,995	\$ -	\$ 563,237	12.25%
June 30, 2022	\$ 80,606	\$ 80,606	\$ -	\$ 658,019	12.25%

This schedule is to be build prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.

For reference only:

¹ *Employer contribution rate multiplied by employer's covered employee payroll*

² *Actual employer contributions remitted to the Sheriffs' Pension and Relief Fund*

³ *Employer's covered employee payroll amount for the fiscal year ended noted*

OTHER SUPPLEMENTAL INFORMATION

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
SCHEDULE OF TAXES COLLECTED
For the Year Ended June 30, 2022

Taxing Authority	<u>Taxes Collected</u>
LA Department of Agriculture and Forestry	\$ 3,410
LA Tax Commission	14,170
West Carroll Parish School Board Parish Wide	776,338
West Carroll Parishwide Drainage	95,728
Tensas Basin Levee District	117,145
West Carroll Parish School Board Ward 1	131,979
West Carroll Parish Library	313,578
West Carroll Assessment District	355,824
West Carroll Parish School Board Regular	427,119
West Carroll Parish Police Jury (General Fund)	398,073
West Carroll Parish School Board Constitutional	494,455
West Carroll Parish Road and Bridge	692,500
Health Unit	66,017
West Carroll Parish Law Enforcement	<u>889,883</u>
Total	<u>\$ 4,776,219</u>

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
SCHEDULE OF UNCOLLECTED TAXES
June 30, 2022

Taxing Authority	Uncollected Taxes
LA Department of Agriculture and Forestry	\$ -
LA Tax Commission	-
West Carroll Health Unit	-
West Carroll Parishwide Drainage	-
Tensas Basin Levee District	-
West Carroll Parish School Board Ward 1	-
West Carroll Parish Library	-
West Carroll Assessment District	-
West Carroll Parish School Board Regular	-
West Carroll Parish Police Jury (General Fund)	-
West Carroll Parish School Board Constitutional	-
West Carroll Parish Road and Bridge	-
West Carroll Parish School Board Parish Wide	-
West Carroll Parish Law Enforcement	-
Total	\$ <u><u>-</u></u>

WEST CARROLL PARISH SHERIFF
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
JUNE 30, 2022

Agency Head
 Sheriff Scott Mathews

Salary		\$ 182,190
Benefits		
Retirement	\$ 22,124	
Medical Insurance	7,905	
Dental Insurance	277	
Life Insurance	2,382	
AD&D Insurance	171	
Vision	68	
Mod Adjustment	210	
Risk Management	1,020	
Total Benefits	<u>34,157</u>	
Medicare Match		2,578
Travel/Meals		2,783
Dues		135
Fuel Expenses/Vehicle Maintenance		5,412
Cell Phone		600
Equipment		<u>89</u>
Total		<u><u>\$ 227,944</u></u>

STATE OF LOUISIANA

PARISH OF WEST CARROLL

AFFIDAVIT

SCOTT MATHEWS, SHERIFF OF WEST CARROLL PARISH

BEFORE ME, the undersigned authority, personally came and appeared, Scott Mathews, the sheriff of West Carroll Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$24,742 is the amount of cash on hand in the tax collector account on June 30, 2022;

He further deposed and said:

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

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

Scott D. Mathews
SCOTT MATHEWS, SHERIFF

Sworn to and subscribed before me, Notary, this 5 th day of Dec, 2022, in my office in

Oak Grove, Louisiana.

Carol Deere (Signature)

Carol Deere

_____, (Print), # #138229

Notary Public

_____, (Commission)

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED JUNE 30, 2022

	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 38,727	\$ 23,070
Add: Collections		
Civil Fees	39,684	356,813
Bond Fees	22,647	19,299
Criminal Court Costs/Fees	55,648	54,330
Criminal Fines - Other	62,684	83,438
Restitution	12,976	34,533
Interest Earnings on Collected Balances	25	23
Other	37,300	7,750
Subtotal Collections	<u>230,964</u>	<u>556,186</u>
Less: Disbursements to Governments & Nonprofits		
5th JDC District Attorney	Criminal Court Costs/Fees 4,520	3,860
5th JDC District Attorney	Criminal Fines - Other 7,628	10,616
5th JDC District Attorney	Bond Fees 5,568	4,746
West Carroll Clerk of Court	Civil Fees 4,947	6,659
West Carroll Clerk of Court	Criminal Court Costs/Fees 7,812	7,524
West Carroll Clerk of Court	Bond Fees 360	388
5th JDC Indigent Defender Board	Criminal Court Costs/Fees 10,050	8,238
5th JDC Indigent Defender Board	Bond Fees 4,668	3,775
North LA Crime Lab	Criminal Court Costs/Fees 14,506	17,720
North LA Crime Lab	Bond Fees 360	388
LCLE	Criminal Court Costs/Fees 2,741	3,705
West Carroll Police Jury	Criminal Court Costs/Fees 3,590	3,060
5th JDC Judge Fund	Criminal Fines - Other 30,908	33,384
5th JDC Judge Expense Fund	Criminal Court Costs/Fees 1,625	1,440
5th JDC Combined Court Fund	Criminal Fines - Other 16,225	27,989
5th JDC Combined Court Fund	Bond Fees 4,308	3,387
LA State Police	Criminal Court Costs/Fees 775	275
DA Hot Check Fund	Criminal Court Costs/Fees 649	-
Town of Oak Grove	Criminal Court Costs/Fees 943	-
DHH-TH/SCI T.F.	Criminal Court Costs/Fees 665	410
CMIS	Criminal Court Costs/Fees 718	647
Department of Wildlife and Fisheries	Criminal Court Costs/Fees 776	1,903
Keep Louisiana Beautiful	Criminal Court Costs/Fees 50	50

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED JUNE 30, 2022

	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>
Cash Basis Presentation		
Less: Amounts Retained by Collecting Agency		
Criminal Court Costs/Fees	6,229	5,500
Bond Fees	7,383	6,615
Civil Fees	4,866	20,280
Criminal Fines - Other	7,923	11,450
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	-	-
Bond Fee Refunds	-	-
Restitution Payments to Individuals	12,976	34,533
Other Disbursements to Individuals	82,852	335,956
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	<u>246,621</u>	<u>554,498</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	<u>\$ 23,070</u>	<u>\$ 24,758</u>

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED JUNE 30, 2022

Cash Basis Presentation	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>
Receipts From:		
Jefferson Parish Clerk of Court- Civil Fees	\$ 37	\$ -
East Carroll Parish Clerk of Court - Civil Fees	109	71
Ouachita Clerk of Court - Civil Fees	429	538
City Court of Bastrop - Civil Fees	433	106
Richland Parish Clerk of Court - Civil Fees	125	52
West Carroll Clerk of Court - Civil fees	6,870	6,555
Monroe City Court - Civil fees	248	122
Morehouse Clerk of Court - Civil Fees	90	439
West Monroe City Court - Civil Fees	135	91
Orleans Clerk of Court - Civil Fees	31	77
Madison Clerk of Court - Civil Fees	42	-
City of Ruston - Civil Fees	138	-
Tensas Clerk of Court - Civil Fees	-	36
Terrebonne Clerk of Court - Civil Fees	30	-
Natchitoches Clerk of Court - Civil Fees	-	247
Bossier Clerk of Court - Civil Fees	-	67
Plaquemines Clerk of Court - Civil Fees	37	31
Iberville Clerk of Court - Civil Fees	62	-
St Martin Clerk of Court - Civil Fees	40	-
Alexandria City Court - Civil Fees	39	-
Webster Parish Clerk of Court - Civil Fees	82	-
Total Receipts	<u>\$ 8,977</u>	<u>\$ 8,432</u>

**OTHER REPORTS REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***

CAMERON, HINES & COMPANY

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Certified Public Accountants

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INDEPENDENT AUDITORS' 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

**West Carroll Parish Sheriff
Oak Grove, 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 West Carroll Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 5, 2022.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

West Carroll Parish Sheriff
Oak Grove, Louisiana

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2022-01.

Management's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
December 5, 2022

WEST CARROLL PARISH SHERIFF
Schedule of Findings and Responses
As of and For the Year Ended June 30, 2022

We have audited the component unit financial statements of the West Carroll Parish Sheriff as of and for the year ended June 30, 2022, and have issued our report thereon dated December 5, 2022. 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. Our audit of the financial statements as of June 30, 2022, resulted in an unmodified opinion.

Section I- **Summary of Auditors' Results**

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

Internal Control

Material Weakness ___ yes X no

Significant Deficiencies not considered to be
 Material Weaknesses ___ yes X no

Compliance

Compliance Material to Financial Statements X yes ___ no

B. Federal Awards (None)

Material Weakness Identified ___ yes ___ no

Significant Deficiencies not considered to be
 Material Weaknesses ___ yes ___ no

Type of Opinion on Compliance For Major Programs (No Major Programs)

Unmodified ___ Modified ___

Disclaimer ___ Adverse ___

Are their findings required to be reported in accordance with the Uniform Guidance? N/A

C. Identification of Major Programs: N/A

Name of Federal Program (or cluster)

Federal AL Number(s)

Dollar threshold used to distinguish between Type A and Type B Programs. N/A

Is the auditee a "low-risk" auditee, as defined by the Uniform Guidance? N/A

WEST CARROLL PARISH SHERIFF
Schedule of Findings and Responses
As of and For the Year Ended June 30, 2022 (continued)

Section II- Financial Statement Findings

2022-01 Budget Variance

Condition:

The Sheriff had an unfavorable variance of greater than five percent for the fiscal year.

Criteria:

Louisiana Revised Statute 39:1311 requires the Sheriff to adopt a budget amendment if there is a five percent or greater shortage in revenue or a five percent or greater overage in expenditures or if there is a five percent or greater variance in the actual fund balance at the beginning of the year.

Cause:

The Sheriff did not amend the budget in time for increases in office and fuel expenses.

Potential Effect:

The Sheriff could spend more funds than it has available.

Recommendation:

The Sheriff should continue to monitor revenues and expenditures throughout the year to ensure actual revenues and expenditures are within the five percent variance of the budgeted revenues and expenditures.

Management's Response:

The Sheriff will more closely monitor revenues and expenditures throughout the year and make amendments to the original budget as necessary.

Section III- Federal Award Findings and Question Costs- N/A

WEST CARROLL PARISH SHERIFF
Summary Schedule of Prior Audit Findings
As of and For the Year Ended June 30, 2022

There were no audit findings reported in the audit for the year ended June 30, 2021.

WEST CARROLL PARISH SHERIFF
OAK GROVE, LOUISIANA

*Independent Accountants' Report on
Applying Agreed-Upon Procedures*

For the Year Ended June 30, 2022



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Scott Matthews
West Carroll Parish Sheriff

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

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

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:¹
 - a) *Budgeting*, including preparing, adopting, monitoring, and amending the budget.
 - b) *Purchasing*, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) *Disbursements*, including processing, reviewing, and approving.
 - d) *Receipts/Collections*, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties,

¹ For governmental organizations, the practitioner may eliminate those categories and subcategories not applicable to the organization's operations. For quasi-public organizations, including nonprofits, the practitioner may eliminate those categories and subcategories not applicable to public funds administered by the quasi-public.

reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics²**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Findings: Eight exceptions noted where the Sheriff's written policies and procedures did not address each of the categories and subcategories listed above.

Board or Finance Committee³

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly

² The Louisiana Code of Ethics is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If ethics is applicable to a nonprofit, the nonprofit should have written policies and procedures relating to ethics.

³ These procedures are not applicable to entities managed by a single elected official, such as a sheriff or assessor.

- c) budget-to-actual, at a minimum, on proprietary funds⁴, and semi-annual budget- to-actual, at a minimum, on all special revenue funds⁷. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds⁵ if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
- d) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Findings: The Sheriff operates without the assistance of a Board or Council. These steps are not applicable.

Bank Reconciliations

- 3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts⁶ (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Findings: No exceptions noted.

⁴Proprietary and special revenue funds are defined under GASB standards. The related procedure addresses these funds as a way to verify that boards are provided with financial information necessary to make informed decisions about entity operations, including proprietary and special revenue operations that are not required to be budgeted under the Local Government Budget Act.

⁵ R.S. 24:513 (A)(1)(b)(iv) defines public funds.

⁶ Accounts selected may exclude savings and investment accounts that are not part of the entity's daily business operations.

Collections (excluding electronic funds transfers)⁷

4. Obtain a listing of deposit sites⁸ for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations⁹ and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.

⁷ The Collections category is not required to be tested if the entity has a third party contractor performing all collection functions (i.e., receiving collections, preparing deposits, and making deposits).

⁸ A deposit site is a physical location where a deposit is prepared and reconciled.

⁹ A collection location is a physical location where cash is collected. An entity may have one or more collection locations whose collections are brought to a deposit site for deposit. For example, in a school district a collection location may be a classroom and a deposit site may be the school office.

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- e) Trace the actual deposit per the bank statement to the general ledger.

Findings: There were four instances where we could not determine if the deposit was made within one business day of receipt due to there not being a date of receipt shown on the items received.

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

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]
- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
 - a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Findings: No exceptions noted.

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

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards¹⁰. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing)¹¹. For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Findings: No exceptions noted.

Travel and Travel-Related Expense Reimbursements¹² (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

¹⁰ Including cards used by school staff for either school operations or student activity fund operations.

¹¹ For example, if 3 of the 5 cards selected were fuel cards, only 10 transactions would be selected for each of the 2 credit cards. Conceivably, if all 5 cards randomly selected under procedure #12 were fuel cards, Procedure #13 would not be applicable.

¹² Non-travel reimbursements are not required to be tested under this category.

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Findings: No exceptions noted.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law¹³ (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
 - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Findings: No exceptions noted.

Payroll and Personnel

16. Obtain a listing of employees and officials¹⁴ employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
- a) Observe all selected employees or officials¹⁵ documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not

¹³ If the entity has adopted the state Procurement Code, replace "Louisiana Public Bid Law" with "Louisiana Procurement Code."

¹⁴ "Officials" would include those elected, as well as board members who are appointed.

¹⁵ "Officials" would include those elected, as well as board members who are appointed.

document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

e)

Findings: No exceptions noted.

*Ethics*¹⁶

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

Findings: No exceptions noted.

*Debt Service*¹⁷

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

¹⁶ The Louisiana Code of Ethics is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If ethics is applicable to a nonprofit, the procedures should be performed.

¹⁷ This AUP category is generally not applicable to nonprofit entities; however, if applicable, the procedures should be performed.

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

Findings: The Sheriff did not have any debt in the fiscal year. These steps are not applicable.

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe the entity has posted, on its premises¹⁸ and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.¹⁹

Findings: One exception noted where the Sheriff did not have posted on its website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Information Technology Disaster Recovery/Business Continuity

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

¹⁸ Observation may be limited to those premises that are visited during the performance of other procedures under the AUPs.

¹⁹ This notice is available for download or print at www.lja.la.gov/hotline.

antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Findings: We performed the procedure and discussed the results with management.

Sexual Harassment²⁰

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
28. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
 - a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Findings: One exception noted where the employees/officials did not complete at least one hour of sexual harassment training during the calendar year.

One exception noted where annual sexual harassment report for the current fiscal period was not prepared.

Management’s Response

We concur with the results of the procedures and are working diligently to improve controls.

We were engaged by the Sheriff to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do

²⁰ A private non-profit that is subject to audit by virtue of the receipt of public funds does not appear to be subject to the sexual harassment law, R.S. 42:341, et seq. However, the non-profit could be subject to the law as part of its agreement to receive the public funds.

not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
October 6, 2022