

**LASALLE PARISH SHERIFF
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024**



TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1 - 3
REQUIRED SUPPLEMENTAL INFORMATION (PART I)	
Management's Discussion and Analysis	4 - 6
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position.....	7
Statement of Activities.....	8
FUND FINANCIAL STATEMENTS	
Governmental Funds	
Balance Sheet.....	9
Reconciliation of Fund Balances on the Balance Sheet for Governmental Funds to Net Position of Governmental Activities on the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balance	11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities.....	12
Fiduciary Funds:	
Statement of Fiduciary Net Position	13
Statement of Changes in Fiduciary Net Position	14
NOTES TO FINANCIAL STATEMENTS	15 - 26
REQUIRED SUPPLEMENTAL INFORMATION (PART II)	
Statements of Revenues, Expenditures and Changes in Fund Balances (Budget and Actual)	
General Fund	27
Schedule of Changes in Net OPEB Liability – Retiree Healthcare Plan.....	28
Schedule of Net Pension Liability Data – Cost Sharing Retirement Systems.....	29
Schedule of Employer Contributions – Cost Sharing Retirement Systems	30
OTHER SUPPLEMENTAL INFORMATION	
<u>Combining Schedules – Custodial Funds</u>	
Combining Statement of Fiduciary Net Position – Custodial Funds.....	31
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds.....	32
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer.....	33
Justice System Funding Schedule – Collecting / Disbursing Entity	34 - 35
OTHER INFORMATION	
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.....	
	36 - 37
Schedule of Findings.....	38
Management's Corrective Action Plan.....	39
Schedule of Prior Year Findings.....	40
INFORMATION REQUIRED BY LOUISIANA R.S. 24:513 B(1).....	Appendix A
STATEWIDE AGREED UPON PROCEDURES	Appendix B



Independent Auditor's Report

The Honorable Lane Windham
LaSalle Parish Sheriff

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 LaSalle Parish Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

160 Browns Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

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 LaSalle Parish Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the LaSalle Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the information listed below be presented to supplement the basic financial statements.

- Management's Discussion and Analysis
- Statements of Revenue, Expenditures and Changes in Fund Balances (Budget vs Actual)
- Schedule of Changes in Net OPEB Liability – Retiree Healthcare Plan
- Schedule of Net Pension Liability Data – Cost Sharing Retirement Systems
- Schedule of Employer Contributions – Cost Sharing Retirement Systems

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

- Combining Schedules – Custodial Funds
- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

- Justice System Funding Schedule – Collecting / Disbursing Entity

The other supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 17, 2024, on our consideration of the LaSalle Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the LaSalle Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the LaSalle Parish Sheriff's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Certified Public Accountants
October 17, 2024

**LaSalle Parish Sheriff
Management’s Discussion and Analysis
June 30, 2024**

This section of the annual financial report presents our discussion and analysis of the LaSalle Parish Sheriff’s financial performance during the fiscal year ended June 30, 2024.

Overview of Financial Statements

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the LaSalle Parish Sheriff’s financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the LaSalle Parish Sheriff as a whole using accounting methods similar to those used by private-sector companies. The government-wide financial statements report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the LaSalle Parish Sheriff’s assets and all liabilities. All of the Sheriff’s activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by property taxes, sales taxes and grants.

Fund Financial Statements

Fund financial statements provide detailed information regarding the LaSalle Parish Sheriff’s most significant activities and are not intended to provide information for the Sheriff’s Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Sheriff has two types of funds that are described as follows:

- **Governmental Funds** – These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the LaSalle Parish Sheriff’s finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.
- **Fiduciary Funds** – The fiduciary funds account for assets held by the Sheriff as an agent on behalf of individuals and organizations. The fiduciary funds are custodial in nature and are used to account for resources held on behalf of various beneficial interests.

FINANCIAL ANALYSIS OF THE LASALLE PARISH SHERIFF AS A WHOLE

An analysis of the government-wide Statement of Net Position is presented as follows:

	June 30,	
	2024	2023
<u>Assets:</u>		
Cash and Cash Equivalents	\$ 8,155,313	\$ 7,399,141
Receivables	172,167	149,096
Net Pension Asset	----	----
Leased Vehicles	231,291	129,952
Capital Assets – Land	91,324	91,324
Capital Assets	1,014,213	913,499
Total Assets	9,664,308	8,683,012
Deferred Outflow of Resources	4,544,653	5,255,713

**LaSalle Parish Sheriff
Management's Discussion and Analysis
June 30, 2024**

Liabilities:

Accounts Payable and Other Payables	210,560	82,748
Long Term Debt		
Net Other Post-Employment Benefits	5,119,296	6,282,561
Net Pension Liability	3,599,401	3,356,710
Capital Lease Obligation	235,452	133,090
Total Liabilities	<u>9,164,709</u>	<u>9,855,109</u>
Deferred Inflow of Resources	<u>3,824,040</u>	<u>3,203,588</u>

Net Position:

Invested in Capital Assets	1,105,537	871,733
Unrestricted	114,675	8,295
Total Net Position	<u>\$ 1,220,212</u>	<u>\$ 880,028</u>

As the presentation appearing above demonstrates, the largest portion of the net position is invested in capital assets that are used to conduct public safety operations. The remaining balance of unrestricted net position may be used to meet ongoing obligations.

An analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended June 30,	
	2024	2023
<u>Revenues:</u>		
Program Revenue:		
Charges for Services	\$ 427,127	\$ 381,625
Operating Grants and Contributions	317,704	342,840
Capital Grants and Contributions	----	----
General Revenue:		
Property Taxes	3,545,739	3,290,891
Sales Taxes	1,695,159	1,607,586
Revenue Sharing	87,379	85,516
Prison Reimbursement	846,649	868,531
Other	808,122	548,312
Total Revenue	<u>7,727,879</u>	<u>7,125,301</u>
<u>Program Expenses:</u>		
Public Safety	7,378,125	6,557,680
Interest on Long-Term Debt	9,570	4,845
Total Program Expenses	<u>7,387,695</u>	<u>6,562,525</u>
Change in Net Position	340,184	562,776
Net Position Beginning	880,028	317,252
Net Position Ending	<u>\$ 1,220,212</u>	<u>\$ 880,028</u>

Net position has increased by \$340,184 during the fiscal year ended June 30, 2024, due to prudent use of the Sheriff's Office resources.

Financial Analysis of the LaSalle Parish Sheriff's Funds

For the year ended June 30, 2024, governmental fund balances increased by \$651,431. Differences between the increase in fund balances and the increase in government-wide net position are attributable to including

**LaSalle Parish Sheriff
Management's Discussion and Analysis
June 30, 2024**

capital assets, leases and costs associated with benefits that employees have earned in the government wide presentation. These items do not meet the criteria for being reported in the fund financial statements.

Budget Highlights

Variiances between the original budget and actual results were within limits prescribed by state law. Furthermore, no budget revisions were necessary.

Capital Asset Administration

For the year ended June 30, 2024, significant capital asset acquisitions included upgrades to the Dispatch Console and CAD system, replacing existing equipment that has reached the end of its useful life and depreciating existing assets.

Debt Administration

Debt is limited to long-term lease agreements that were executed to acquire new vehicles. Activity was limited to incurring new lease obligations to replace leases that ended and making scheduled payments due on existing obligations.

Factors Expected to Affect Future Operations

At the present time, management is not aware of factors that are expected to affect future operations.

LaSalle Parish Sheriff

Statement of Net Position

June 30, 2024

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 8,155,313
Receivables (net)	172,167
Leased Vehicles	231,291
Capital Assets - Land	91,324
Capital Assets - Depreciable	<u>1,014,213</u>
Total Assets	<u>9,664,308</u>
<u>Deferred Outflows of Resources</u>	
Pension Funding Deferrals	2,404,542
OPEB Funding Deferrals	<u>2,140,111</u>
Total Deferred Outflows	<u>4,544,653</u>
<u>Liabilities</u>	
Accounts Payable and Other Payables	210,560
Long-Term Liabilities	
Net Other Post Employment Benefits	5,119,296
Net Pension Liability	3,599,401
Lease Obligations	
Due within one year	90,260
Due in more than one year	<u>145,192</u>
Total Liabilities	<u>9,164,709</u>
<u>Deferred Inflows of Resources</u>	
Pension Funding Deferrals	233,658
OPEB Funding Deferrals	<u>3,590,382</u>
Total Deferred Inflows	<u>3,824,040</u>
<u>Net Position</u>	
Invested in Capital Assets, Net of Related Debt	1,105,537
Restricted	-
Unrestricted	<u>114,675</u>
Total Net Position (Deficit)	<u>\$ 1,220,212</u>

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

LaSalle Parish Sheriff

Statement of Activities

For the Year Ended June 30, 2024

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expenses) Revenue and Changes in Net Position</u>	
		<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>		<u>Capital Grants and Contributions</u>
<u>Governmental Activities</u>					
Public Safety					
Law Enforcement	\$ 7,378,125	\$ 427,127	\$ 317,704	\$ -	\$ (6,633,294)
Interest on Long-Term Debt	<u>9,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,570)</u>
Total Governmental Activities	<u>7,387,695</u>	<u>427,127</u>	<u>317,704</u>	<u>-</u>	<u>(6,642,864)</u>
<u>General Revenues</u>					
Taxes					
					3,545,739
					1,695,159
					87,379
					846,649
					<u>808,122</u>
					<u>6,983,048</u>
					340,184
					<u>880,028</u>
					<u>\$ 1,220,212</u>

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

LaSalle Parish Sheriff

Balance Sheet - Governmental Funds

June 30, 2024

	<u>General Fund</u>
Assets	
Cash and Cash Equivalents	\$ 8,155,313
Receivables	<u>172,167</u>
Total assets	<u>\$ 8,327,480</u>
Liabilities and Fund Balance	
<u>Liabilities</u>	
Accounts Payable	\$ 210,560
Total liabilities	<u>210,560</u>
<u>Fund Balance</u>	
Unassigned	<u>8,116,920</u>
Total Fund Balances	<u>8,116,920</u>
Total Liabilities and Fund Balance	<u>\$ 8,327,480</u>

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

LaSalle Parish Sheriff

Reconciliation of the Governmental Funds Balance

Sheets to the Statement of Net Position

June 30, 2024

Total Fund Balances - Governmental Funds	\$ 8,116,920
Amounts reported for governmental activities in the statement of net position are different because:	
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	(8,954,149)
Deferred inflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet	(3,824,040)
Capital assets and rights acquired under leasing arrangements used in governmental activities are not financial resources and therefore are not reported in the funds.	1,336,828
Deferred outflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet	<u>4,544,653</u>
Net Position of Governmental Activities	<u>\$ 1,220,212</u>

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

LaSalle Parish Sheriff

Statement of Revenue, Expenditures and Changes in Fund Balance - Governmental Funds For the Year Ended June 30, 2024

	<u>General Fund</u>
<u>Revenues:</u>	
Taxes	
Property Taxes	\$ 3,545,739
Sales Taxes	1,695,159
Intergovernmental	405,083
Fees, Charges, Fines and Forfeitures	427,127
Prison Reimbursement	846,649
Other	808,122
Total revenues	<u>7,727,879</u>
<u>Expenditures:</u>	
Current	
Public Safety	
Personnel Services	5,189,903
Operating Services	749,418
Materials and Supplies	601,720
Capital Expenditures	628,199
Debt Service	120,465
Total expenditures	<u>7,289,705</u>
Excess (Deficiency) of Revenues Over Expenditures	438,174
<u>Other Financing Sources (Uses)</u>	
Lease Proceeds	<u>213,257</u>
Net Change in Fund Balances	651,431
Fund balance - Beginning of Year	<u>7,465,489</u>
Fund balance - End of Year	<u>\$ 8,116,920</u>

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

LaSalle Parish Sheriff

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Year Ended June 30, 2024

Change in Fund Balances - Governmental Funds \$ 651,431

Some transactions reported in the statement of activities do not require the use of current financial resources. Accordingly, a timing difference exists between when transactions affect the governmental funds and government-wide activities. (522,856)

Governmental funds report debt proceeds as income and repayment of debt as an expenditure; however, these transactions increase and decrease liabilities reported in the statement of net position. The effect of debt proceeds and repayment are presented as follows:

Debt proceeds	(213,257)	
Repayment of debt principal	<u>110,895</u>	(102,362)

Capital outlays are reported in Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. This is the amount by which capital expenditures exceeded depreciation in the current period.

Depreciation	(314,228)	
Capital Expenditures	414,942	
Leased Vehicles	<u>213,257</u>	<u>313,971</u>

Change in Net Position - Government-Wide Statement of Activities \$ 340,184

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

LaSalle Parish Sheriff

Statement of Fiduciary Net Position ***June 30, 2024***

	<u>Custodial Funds</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 458,662
Receivables	<u>-</u>
Total Assets	458,662
<u>Liabilities</u>	
Due to Taxing Bodies and Others	\$ 458,662
Total Liabilities	<u>458,662</u>
<u>Net Position</u>	
Restricted For:	
Individuals, Organizations, and Other Governments	<u>-</u>
Total Net Position	<u>\$ -</u>

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

LaSalle Parish Sheriff

Statement of Changes in Fiduciary Net Position - Custodial Funds For the Year Ended June 30, 2024

	<u>Custodial Funds</u>
<u>Additions</u>	
Bonds and Fines	\$ 339,309
Civil Collections	238,965
Property Taxes and Related Receipts	15,263,375
Revenue Sharing	307,888
Prisoner Housing	467,257
Other	<u>9,133</u>
Total Additions	<u>16,625,927</u>
<u>Deductions</u>	
Completed and Pending Distributions	
Distribution of Fines	210,380
Distribution of Court Cost and Fees	129,564
Distribution of Prisoner Housing	467,179
Refunds to Litigants	134,168
Distribution to Taxing Bodies	15,051,976
Distribution to Pension Plans	436,039
Administrative Expenses	<u>196,621</u>
Total Deductions	<u>16,625,927</u>
Net Increase (Decrease) in Fiduciary Net Position	-
Fiduciary Net Position - Beginning	<u>-</u>
Fiduciary Net Position - Ending	<u>\$ -</u>

Lasalle Parish Sheriff
Notes to Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

The Governmental Accounting Standards Board (GASB) established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the reporting entity to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the LaSalle Parish Sheriff's Office is considered a primary government. Furthermore, based on application of the criteria presented above, the Sheriff's Office has no component units.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the LaSalle Parish Sheriff's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the LaSalle Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the LaSalle Parish Sheriff as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2024

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services and most grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. The Sheriff's funds include governmental funds and fiduciary funds described as follows:

Governmental Funds

Major individual funds are reported as separate columns in the fund financial statements. Sheriff's major funds are described as follows:

General Fund – The general fund is the primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Fiduciary Funds

Fiduciary funds utilized by the Sheriff's Office are limited to agency funds that account for assets held as an agent on behalf of individuals and organizations. The fiduciary funds are custodial in nature.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources
Fiduciary Funds	Accrual Basis	Economic Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is generally considered available if it is collected within 60 days of year end or may otherwise be available to finance current expenditures. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported other financing sources and repayment of long-term debt is reported as an expenditure of funds.

Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2024

Budget Practices

Budgets are adopted on the modified accrual basis of accounting, as discussed in the Governmental Funds. Annual appropriated budgets are usually adopted for the General Fund. All annual appropriations lapse at the end of the fiscal year.

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

- The Sheriff prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
- A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.
- A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
- After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- All budgets are controlled at the fund level, and are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Sheriff.

Capital Assets

Capital assets include buildings, equipment and vehicles that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives range from 3 to 40 years depending on the nature of the capital asset.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Highly liquid investments include amounts held in investment pools that hold highly liquid securities.

Internal Activity

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. In preparing the government-wide financial statements, internal activity is eliminated.

Supplemental Wages

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits.

Accounting for Fiduciary Activities

Governmental Accounting Standards require a governmental unit to recognize a liability to beneficiaries of a fiduciary fund when an event occurs that compels the government to disburse the resources, or if the beneficiary does not need to take action to compel the government to disburse the resources. The Sheriff's office recognizes the liability upon the initial receipt of funds from beneficiaries, as there is no need for the beneficiary to perform any action to compel the Sheriff to return the funds.

**LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2024**

NOTE 2 – TAXES

Operations of the Sheriff's Office are supported by both property and sales taxes. Details regarding both sources are presented as follows:

Property Taxes

Property taxes are assessed based on values determined by the LaSalle Parish Tax Assessor. These taxes are billed and collected by the Sheriff's civil office. For the year ended June 30, 2024, the Sheriff has levied property taxes as follows:

	<u>Millage</u>	<u>Expiration</u>
Millage for general operations authorized by Louisiana Revised Statutes.	34.26	N/A

Ad valorem taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from ad valorem taxes are recognized as revenue in the year billed.

Sales Taxes

In December 2018, voters approved the renewal of a twelve year ½ cent sales tax on all retail sales in LaSalle Parish to fund the operations of the Sheriff's Department.

NOTE 3 - CASH AND CASH EQUIVALENTS

The LaSalle Parish Sheriff's cash balances at June 30, 2024 are summarized as follows:

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash on Hand	\$ 500	\$ ----	\$ 500
Deposits in Financial Institutions	320,708	458,662	779,370
Cash Equivalents	7,834,105	----	7,834,105
Total	\$ 8,155,313	\$ 458,662	\$ 8,613,975

Deposits in financial institutions totaled \$1,020,835 (collected book balance). These deposits are secured from risk by \$645,601 in Federal Deposit Insurance and pledged securities with a market value of \$1,565,431. The pledged securities are held by a custodial bank in the name of the pledging institution (fiscal agent). However, State Law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

The LaSalle Parish Sheriff limits credit risk by requiring pledged securities in the manner described above. In addition, interest rate risk is minimized by acquiring only those certificates of deposit that have an original maturity of two years or less.

Cash Equivalents

Cash equivalents consist entirely of amounts invested in the Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

Generally accepted accounting principles require disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2024

LAMP is an external investment pool that, to the extent practical, invest in a manner consistent with Generally Accepted Accounting Principles for investment pools. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAA by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is (NUMBER- days) (from LAMP's monthly Portfolio Holdings) as of (DATE – month-end).
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

NOTE 4 - RECEIVABLES

Receivables at year end are summarized as follows:

	<u>General Fund</u>
<u>Accounts Receivable</u>	
Sales Taxes	\$ 91,190
Due from LaSalle Corrections	45,461
Other	35,516
Total Receivables	<u>\$ 172,167</u>

NOTE 5 – CAPITAL ASSETS

A summary of the LaSalle Parish Sheriff's capital assets is provided as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Land	\$ 91,324	\$ ----	\$ ----	\$ 91,324
<u>Capital Assets Being Depreciated:</u>				
Buildings and Improvements	366,104	5,520	----	371,624
Vehicles, Furniture & Equipment	3,011,557	411,433	195,785	3,227,205
Less Accumulated Depreciation	(2,464,162)	(284,943)	(164,489)	(2,584,616)
Total Subject to Depreciation	<u>913,499</u>	<u>132,010</u>	<u>31,296</u>	<u>1,014,213</u>
Total Net of Depreciation	<u>\$ 1,004,823</u>	<u>\$ 132,010</u>	<u>\$ 31,296</u>	<u>\$ 1,105,537</u>

**LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2024**

NOTE 6 – PAYABLES

Accounts payable at year end are summarized as follows:

	<u>General Fund</u>
Payable to Vendors	\$ 143,163
Accrued Liabilities	2,223
Accrued Salaries	<u>65,174</u>
Total Payables	<u>\$ 210,560</u>

NOTE 7 - RISK MANAGEMENT

The LaSalle Parish Sheriff is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The LaSalle Parish Sheriff insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 8 – RETIREMENT PLAN

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

Eligible employees are entitled to benefits upon retirement amounting to 3½% of average final compensation for each year of creditable service. Eligibility is based on hire dates and lengths of service. Retirement benefit cannot exceed 100% of their final-average salary. The System also provides death and disability benefits. Benefits are established or amended by state statute.

Funding Policy - Plan members are required by state statute to contribute 10.25% of their annual covered salary and the LaSalle Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.50% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the LaSalle Parish Sheriff are established and may be amended by state statute. The LaSalle Parish Sheriff's contributions to the System for the previous three years were equal to the required contributions for each year.

Financial Summary – The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand-alone financial report. The financial report includes information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at la.state.la.us. The plan's fiduciary net position and net pension liability was determined at June 30, 2023 (measurement date and actuarial valuation date) and details are provided as follows:

Total Pension Liability	\$ 5,470,935,030
Plan Fiduciary Net Position	<u>4,592,157,753</u>
Net Pension Liability (Asset)	878,777,277
Sheriff's Office's Proportionate Share (Percentage)	<u>0.409592%</u>
Sheriff's Office's Proportionate Share (Amount)	<u>\$ 3,599,401</u>

The Sheriff's Office's share of the net pension liability was determined based on its proportionate share of employer contributions. The net pension liability presented above was not affected by any special funding situations. Changes in the Sheriff's Office's proportionate share of Plan's net pension liability during the measurement period ending June 30, 2023 are provided as follows:

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2024

Beginning Net Pension Liability	\$ 3,356,710
Employer Contributions	(575,683)
Pension Expense	1,014,003
Change in Deferred Outflows of Resources	(459,955)
Change in Deferred Inflows of Resources	<u>264,326</u>
 Ending Net Pension Liability (Asset)	 <u>\$ 3,599,401</u>

There were no changes between June 30, 2024 and the Plan's measurement date that are expected to have a significant effect on the Sheriff's Office's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ 667,962	\$ 65,877	\$ 602,085
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	719,027	---	719,027
Changes of Assumptions	276,662	---	276,662
Changes in Proportion	13,739	167,781	(154,042)
Employer Contributions Made After the Measurement Date	<u>727,152</u>	<u>----</u>	<u>727,152</u>
 Total Deferrals	 2,404,542	 233,658	 2,170,884
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(727,152)</u>	<u>----</u>	<u>(727,152)</u>
 Deferrals Subject to Amortization	 <u>\$ 1,677,390</u>	 <u>\$ 233,658</u>	 <u>\$ 1,443,732</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2024	\$ 379,904
June 30, 2025	222,856
June 30, 2026	799,799
June 30, 2027	41,173
June 30, 2028	<u>----</u>
 Total	 <u>\$ 1,443,732</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

**LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2024**

Valuation Date	June 30, 2023
Actuarial Cost Method	Individual Entry Age Normal
Investment Rate of Return	6.85% net of investment expense
Projected Salary Increases	5.0% (2.50% Inflation, 2.50% Merit)
Expected Remaining Service Lives	5-7 Years
Mortality Rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Estimates of arithmetic real rates of return for each major asset class based on target asset allocation are presented as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Expected Real Rate of Return
Equity Securities	62%	6.69%	4.15%
Fixed Income	25%	4.92%	1.23%
Alternative Investments	13%	5.77%	0.75%
Totals	100%		6.13%
Inflation			2.49%
Expected Arithmetic Nominal Return			8.62%

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

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2024

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

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.85% Discount Rate	Current Discount Rate 6.85%	1% Increase 7.85% Discount Rate
Net Pension Liability	\$ 6,378,199	\$ 3,599,401	\$ 1,281,932

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS

Details regarding other post-employment benefits (OPEB) that the Sheriff's Office provides for its workforce are provided as follows:

Plan Description

The Sheriff's Office's established policies and procedures include providing certain healthcare benefits for retirees. This policy amounts to a single-employer defined benefit healthcare plan (the Plan) administered by the Sheriff's Office. The Plan provides medical benefits through the Sheriff's group health insurance plan which covers both active and retired members. Benefits under the plan are made available to employees upon actual retirement. The Plan does not issue a publicly available financial report. Plan participants are typically eligible for healthcare benefits when they become eligible for benefits from the Louisiana Sheriffs Pension and Relief Fund.

Funding Policy

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The Sheriff's Office has not established a trust fund to finance the cost of benefits and the Plan has no assets.

Employees covered by benefit terms – As of the measurement date June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	22
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	64
	86

Total OPEB Liability

The Sheriff's total OPEB liability is \$5,119,296 as of the measurement date June 30, 2024, the end of the fiscal year.

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2024

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

Inflation	3.0%
Salary increases	3.0%, including inflation
Prior Discount rate	3.65%
Discount rate	3.93%
Healthcare cost trend rates	5.5% annually for 5 years, then 4.14%
Mortality	120% of Pub-2010 for General Employees and Healthy Retirees with MP-2021 scale

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2024, the end of the applicable measurement period.

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

Changes in the Total OPEB Liability

Balance at June 30, 2023	\$ 6,282,561
Changes for the year:	
Service cost	185,545
Interest	232,700
Differences between expected and actual experience	(690,508)
Changes in assumptions	(769,251)
Benefit payments and net transfers	(121,751)
Net changes	<u>(1,163,265)</u>
Balance at June 30, 2024	<u>\$ 5,119,296</u>

Sensitivity to Rates

Net OPEB liability calculations are impacted by various rate assumptions. An analysis of how the liability would be effected by changes in various rate assumptions is presented as follows:

	Discount Rate		
	Baseline Less 1%	Baseline 3.65%	Baseline Plus 1%
Net OPEB Liability	\$ 6,107,859	\$ 5,119,296	\$ 4,342,610

	Healthcare Cost Trend Rate		
	Baseline Less 1% 4.5%	Baseline 5.5%	Baseline Plus 1% 6.5 %
Net OPEB Liability	\$ 4,407,099	\$ 5,119,296	\$ 6,036,782

**LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2024**

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

For the year ended June 30, 2024, the Sheriff recognized OPEB expense of \$106,276. At June 30, 2024, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 738,940	\$ (1,447,761)
Changes in assumptions	1,401,171	(2,142,621)
Total	<u>\$ 2,140,111</u>	<u>\$ (3,590,382)</u>

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

Years ending June 30:	
2025	\$ (311,969)
2026	(311,969)
2027	(311,969)
2028	(311,969)
2029	(311,969)
Thereafter	109,574

NOTE 10 – CONTINGENCIES:

Existing conditions that may have financial consequences are referred to as contingencies. Contingencies existing at June 30, 2024 are described as follows:

Litigation:

Like most governmental units with extensive and diverse operations, the Sheriff's Office is occasionally named as a defendant in litigation. The Sheriff's Office has insurance to protect against the possibility of unfavorable judgments and at year end management does not expect any financial exposure related to litigation.

Grant Compliance:

The Sheriff's Office receives state and federal assistance through various grant programs. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

NOTE 11 – EX-OFFICIO TAX COLLECTOR (AD VALOREM TAX COLLECTIONS AND DISTRIBUTIONS)

Disclosures related to the Sheriff's function as ex officio tax collector required by Louisiana Law are presented as follows:

- The amount of cash on hand in the tax collector account at June 30, 2024 was \$48,629.
- Taxes collected and taxes assessed that remain uncollected are provided below:

**LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2024**

Taxing Authority	Taxes	
	Taxes Collected	Assessed and Uncollected
LaSalle Parish Police Jury	\$ 3,875,424	\$ (89)
LaSalle Parish Sheriff	3,556,917	(49)
LaSalle Parish School Board	4,588,939	(65)
Fire District Eden-Fellowship	74,571	180
Fire District Little Creek	90,840	432
Fire District Rogers-Nebo	150,347	(21)
Fire District Summerville-Rose	125,952	(79)
Fire District Whitehall	71,583	(82)
Forestry Tax	24,608	(27)
Hospital District #1	312,929	(173)
Hospital District #2	321,818	86
LaSalle Sewer District #1	80,430	(79)
Levee District	7,393	(12)
Louisiana Tax Commission	12,563	----
PW Ambulance District #1	447,470	(6)
PW Assessment District	930,238	(13)
PW Council on Aging	92,401	(1)
Recreation District #10	74,348	(59)
Recreation District #22	181,173	(63)
Recreation District #5	75,338	23
	<u>\$ 15,095,282</u>	<u>\$ (97)</u>

NOTE 12 – LEASE OBLIGATIONS

The Sheriff's Office has entered into various leasing arrangements to acquire vehicles necessary to conduct operations. Under the terms of the agreements, the Sheriff's Office is obligated to make fixed payments over periods ranging from 3 to 6 years. The value of the leased vehicles has been determined as follows:

Leased Vehicles	\$ 476,893
Accumulated Amortization	<u>(245,602)</u>
Leased Vehicles (Net of Accumulated Amortization)	<u>\$ 231,291</u>

The lease obligations at year end are summarized below:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion	Long-Term Portion
Lease Obligations	\$ 133,090	\$ 213,257	\$ 110,895	\$ 235,452	\$ 90,260	\$ 145,192

Principal and interest requirements associated with the underlying lease obligation are presented as follows:

	Payment	Principal	Interest
2025	\$ 96,207	\$ 90,260	\$ 5,947
2026	76,630	73,276	3,354
2027	57,884	56,548	1,336
2028	15,602	15,368	234
2029	----	----	----
Total Lease Obligation	<u>\$ 246,323</u>	<u>\$ 235,452</u>	<u>\$ 10,871</u>

LaSalle Parish Sheriff

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual

General Fund

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Taxes	\$ 4,771,000	\$ 5,249,000	\$ 5,240,898	\$ (8,102)
Intergovernmental	429,000	462,000	405,083	(56,917)
Fees, Charges, Fines and Forfeitures	252,000	335,000	427,127	92,127
Prison Reimbursement	947,000	910,000	846,649	(63,351)
Other	674,000	744,000	808,122	64,122
Total revenues	<u>7,073,000</u>	<u>7,700,000</u>	<u>7,727,879</u>	<u>27,879</u>
<u>Expenditures:</u>				
Current				
Public Safety				
Personnel Services	4,991,000	5,063,000	5,189,903	(126,903)
Operating Services	737,000	874,000	749,418	124,582
Materials and Supplies	492,000	549,000	601,720	(52,720)
Other Expenses	44,000	50,000	-	50,000
Capital Expenditures	435,000	419,000	628,199	(209,199)
Debt Service	-	-	120,465	(120,465)
Total expenditures	<u>6,699,000</u>	<u>6,955,000</u>	<u>7,289,705</u>	<u>(334,705)</u>
Excess (Deficiency) of Revenues Over Expenditures	374,000	745,000	438,174	(306,826)
<u>Other Financing Sources (Uses)</u>				
Lease Proceeds	-	-	213,257	213,257
Net Change in Fund Balances	<u>\$ 374,000</u>	<u>\$ 745,000</u>	<u>\$ 651,431</u>	<u>\$ (93,569)</u>

LaSalle Parish Sheriff

Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan

	For the Year Ended June, 30						
	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability							
Beginning Balance	\$ 4,121,308	\$4,359,396	\$ 5,308,599	\$ 8,021,401	\$ 8,891,496	\$ 6,397,356	\$ 6,282,561
Service Cost	208,407	218,695	269,932	321,986	331,958	206,340	185,545
Interest	167,560	172,940	190,525	180,831	195,641	230,119	232,700
Differences between Expected and Actual Experience	(47,958)	336,973	425,772	373,753	(856,117)	(333,610)	(690,508)
Changes in Assumptions or Inputs	-	315,462	1,908,819	80,295	(2,074,312)	(121,312)	(769,251)
Benefit Payments	(89,921)	(94,867)	(82,246)	(86,770)	(91,310)	(96,332)	(121,751)
Ending Balance	<u>4,359,396</u>	<u>5,308,599</u>	<u>8,021,401</u>	<u>8,891,496</u>	<u>6,397,356</u>	<u>6,282,561</u>	<u>5,119,296</u>
Fiduciary Net Positon							
Beginning Balance	-	-	-	-	-	-	-
Employer Contributions	89,921	94,867	82,246	86,770	91,310	96,332	121,751
Benefit Payments	(89,921)	(94,867)	(82,246)	(86,770)	(91,310)	(96,332)	(121,751)
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB Liability	<u>\$ 4,359,396</u>	<u>\$5,308,599</u>	<u>\$ 8,021,401</u>	<u>\$ 8,891,496</u>	<u>\$ 6,397,356</u>	<u>\$ 6,282,561</u>	<u>\$ 5,119,296</u>
Fiduciary Net Position as a Percentage of the Total OPEB Liability							
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Payroll	2,782,446	2,865,919	2,929,213	3,017,089	2,647,947	2,727,385	2,914,108
Net OPEB Liability as a Percentage of Covered Payroll							
	156.7%	185.2%	273.8%	294.7%	241.6%	230.4%	175.7%

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust that meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

LaSalle Parish Sheriff

Schedule of Net Pension Liability Data Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
	(Asset)				
	Percent	Amount			
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2015	0.64%	2,863,068	4,259,319	67.2%	86.6%
June 30, 2016	0.63%	4,027,213	4,333,447	92.9%	82.1%
June 30, 2017	0.65%	2,795,166	3,901,937	71.6%	88.5%
June 30, 2018	0.54%	2,070,975	3,649,903	56.7%	90.4%
June 30, 2019	0.46%	2,178,242	3,217,861	67.7%	88.9%
June 30, 2020	0.47%	3,258,105	3,475,249	93.8%	84.7%
June 30, 2021	0.45%	(220,576)	3,242,869	-6.8%	101.0%
June 30, 2022	0.41%	3,356,710	3,063,561	109.6%	83.9%
June 30, 2023	0.41%	3,599,401	3,288,485	109.5%	83.9%

Notes to Schedule:

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

LaSalle Parish Sheriff

Schedule of Employer Contributions Cost Sharing Retirement Systems

Retirement System / Measurement Date	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2015	606,953	606,845	108	4,259,319	14.25%
June 30, 2016	596,422	595,849	573	4,333,447	13.75%
June 30, 2017	592,409	592,409	-	3,901,937	15.18%
June 30, 2018	473,936	473,936	-	3,649,903	12.98%
June 30, 2019	394,188	394,188	-	3,217,861	12.25%
June 30, 2020	425,718	426,155	(437)	3,475,249	12.26%
June 30, 2021	397,251	398,076	(825)	3,242,869	12.28%
June 30, 2022	375,286	376,228	(942)	3,063,561	12.28%
June 30, 2023	378,176	378,511	(335)	3,288,485	11.51%

Notes to Schedule:

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

LaSalle Parish Sheriff

Combining Statement of Fiduciary Net Position - Custodial Funds

June 30, 2024

	Tax Collector	Civil Fund	Bail Bond Fund	Fines/ Bonds	Court Attendance	Misdemeanor Probation	Corrections Clearing	Total Custodial Funds
<u>Assets</u>								
Cash and Cash Equivalents	\$ 48,629	\$ 30,481	\$ 28,737	\$ 315,558	\$ 1,308	\$ 33,926	\$ 23	\$ 458,662
Receivables	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 48,629</u>	<u>\$ 30,481</u>	<u>\$ 28,737</u>	<u>\$ 315,558</u>	<u>\$ 1,308</u>	<u>\$ 33,926</u>	<u>\$ 23</u>	<u>\$ 458,662</u>
<u>Liabilities</u>								
Due to Taxing Bodies and Others	\$ 48,629	\$ 30,481	\$ 28,737	\$ 315,558	\$ 1,308	\$ 33,926	\$ 23	\$ 458,662
Due to Other Funds	-	-	-	-	-	-	-	-
Total Liabilities	<u>48,629</u>	<u>30,481</u>	<u>28,737</u>	<u>315,558</u>	<u>1,308</u>	<u>33,926</u>	<u>23</u>	<u>458,662</u>
<u>Net Position</u>								
Restricted For:								
Individuals, Organizations and Other Governments	-	-	-	-	-	-	-	-
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LaSalle Parish Sheriff

Combining Statement of Changes in Fiduciary Net Position - Custodial Funds

For the Year Ended June 30, 2024

	Tax Collector	Civil Fund	Bail Bond Fund	Fines/ Bonds	Court Attendance	Misdemeanor Probation	Corrections Clearing	Total Custodial Funds
<u>Additions</u>								
Bonds and Fines	\$ -	\$ -	\$ 55,117	\$ 113,164	\$ -	\$ 171,028	\$ -	\$ 339,309
Civil Collections	-	238,965	-	-	-	-	-	238,965
Property Taxes and Related Receipts	15,263,375	-	-	-	-	-	-	15,263,375
Revenue Sharing	307,888	-	-	-	-	-	-	307,888
Prisoner Housing	-	-	-	-	-	-	467,257	467,257
Other	8,426	72	-	635	-	-	-	9,133
Total Additions	<u>15,579,689</u>	<u>239,037</u>	<u>55,117</u>	<u>113,799</u>	<u>-</u>	<u>171,028</u>	<u>467,257</u>	<u>16,625,927</u>
<u>Deductions</u>								
Completed and Pending Distributions								
Distribution of Fines	-	-	55,117	56,343	-	98,920	-	210,380
Distribution of Court Cost and Fees	-	-	-	57,456	-	72,108	-	129,564
Distribution of Prisoner Housing	-	-	-	-	-	-	467,179	467,179
Refunds to Litigants	-	134,168	-	-	-	-	-	134,168
Distribution to Taxing Bodies	15,051,976	-	-	-	-	-	-	15,051,976
Distribution to Pension Plans	436,039	-	-	-	-	-	-	436,039
Administrative Expenses	91,674	104,869	-	-	-	-	78	196,621
Total Deductions	<u>15,579,689</u>	<u>239,037</u>	<u>55,117</u>	<u>113,799</u>	<u>-</u>	<u>171,028</u>	<u>467,257</u>	<u>16,625,927</u>
Net Increase (Decrease) in Fiduciary Net Position	-	-	-	-	-	-	-	-
Fiduciary Net Position - Beginning	-	-	-	-	-	-	-	-
Fiduciary Net Position - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LaSalle Parish Sheriff

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

Agency Head (Sheriff) - Scott Franklin

Purpose:	
Compensation	\$ 196,198
<u>Benefits</u>	
Health Insurance	8,777
Retirement	22,563
Benefits - Other	4,480
Vehicle Provided by Government	9,524
Travel Reimbursements	3,176
Fuel	6,678

LaSalle Parish Sheriff

**Justice System Funding Schedule - Collecting Disbursing Entity as
Required by Act 87 of the 2020 Regular Legislative Session
For the year ended June 30, 2024**

Cash Basis Presentation	First Six Month Period Ended December 31, 2023	Second Six Month Period Ended June 30, 2024
Beginning Balance of Amounts Collected	\$ 352,398	\$ 355,864
Add: Collections		
Civil Fees	130,992	108,010
Bond Fees	39,129	36,998
Criminal Court Costs/Fees	61,771	109,257
Traffic Court Costs/Fees	39,802	64,362
Interest Earnings on Collected Balances	359	348
Other	-	890
Subtotal Collections	272,053	319,865
Less: Disbursements to Governments & Nonprofits		
LaSalle Parish Clerk of Court, Civil Fees	14,320	10,863
28th Judicial District, Criminal Court Costs/Fees	1,830	2,041
28th Judicial District, Criminal Fines - Other	2,325	3,615
28th Judicial District, Bail Bond Fees	8,402	3,355
Appraisals, Other	2,800	2,275
Cenla Juvenile Detention Center, Criminal Court Costs/Fees	713	1,035
Cenla Juvenile Detention Center, Criminal Fines - Other	1,163	1,807
CMIS CCP 887F, Criminal Court Costs/Fees	288	417
CMIS CCP 887F, Criminal Fines - Other	465	723
Crime Victims Reparation, Criminal Court Costs/Fees	446	421
Crime Victims Reparation, Criminal Fines - Other	267	472
Garnishments, Civil Fees	76,720	61,409
Judicial Administrator, Supreme Court, Criminal Court Costs/Fees	47	71
Judicial Administrator, Supreme Court, Criminal Fines - Other	77	121
Drug Abuse Education, Criminal Court Costs/Fees	727	1,073
LA Commision on Law Enforcement, Criminal Court Costs/Fees	661	1,307
LA Commision on Law Enforcement, Criminal Fines - Other	35	-
LA Dept. of Wildlife and Fisheries, Criminal Court Costs/Fees	65	100
LA Rehab - THSCI, Criminal Fines - Other	470	745
LA Rehab - THSCI, Criminal Court Costs/Fees	350	320
LA State Police, CCRP 887C - Intoxilyzer, Criminal Court Costs/Fees	825	600
LA State Police, Criminal Fines - Other	325	500
LaSalle Indigent Defender Board, Criminal Court Costs/Fees	4,375	6,121
LaSalle Indigent Defender Board, Criminal Fines - Other	6,975	10,845
LaSalle Indigent Defender Board, Bail Bond Fees	8,770	3,523
LaSalle Parish Clerk of Court, Criminal Court Costs/Fees	4,875	6,907
LaSalle Parish Clerk of Court, Criminal Fines - Other	3,875	6,025

LaSalle Parish Sheriff

Justice System Funding Schedule - Collecting Disbursing Entity as
 Required by Act 87 of the 2020 Regular Legislative Session (Continued)
 For the year ended June 30, 2024

Cash Basis Presentation	First Six Month Period Ended December 31, 2023	Second Six Month Period Ended June 30, 2024
Less: Disbursements to Governments & Nonprofits (Continued)		
LaSalle Parish Clerk of Court, Bail Bond Fees	368	168
LaSalle Parish Police Jury, Criminal Court Costs/Fees	26,169	37,603
LaSalle Parish Police Jury, Criminal Fines - Other	9,884	14,127
LaSalle Parish Police Jury Off Duty Officers, Criminal Fines - Other	660	1,205
LaSalle Parish Police Jury Postage, Criminal Court Costs/Fees	37	-
LaSalle Parish Police Jury Trial Fees, Criminal Court Costs/Fees	784	918
LaSalle Parish Police Jury Witness Fees, Criminal Court Costs/Fees	1,350	1,515
North LA Crime Lab, Criminal Court Costs/Fees	4,437	6,984
North LA Crime Lab, Criminal Fines - Other	940	1,490
North LA Crime Lab, Bail Bond Fees	368	168
Reed Walters, 28th Judicial Dist, District Attorney, Criminal Court Costs/Fees	5,868	8,486
Reed Walters, 28th Judicial Dist, District Attorney, Criminal Fines - Other	3,956	5,293
Reed Walters, 28th Judicial Dist, District Attorney, Postage	108	171
Reed Walters, 28th Judicial Dist, District Attorney, Bail Bond Fees	9,690	3,943
Less: Amounts Retained by the Sheriff's Office		
Civil Fees	39,027	32,640
Criminal Court Cost / Fees	6,523	10,180
Bond Fees	11,530	4,783
Traffic Fines	3,528	6,046
Criminal Court - D.A.R.E.	437	2,364
Crimestoppers - Criminal Court Fines	324	514
Crimestoppers - Traffic Fines	408	430
Less: Disbursements to Individuals /3rd Party Collection		
Bond Fee Refunds	-	-
Subtotal Disbursements / Retainage	268,587	265,719
Ending Balance of Amounts Collected but not Disbursed	\$ 355,864	\$ 410,010



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Lane Windham
LaSalle Parish Sheriff

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, each major fund, and the aggregate remaining fund information of the LaSalle Parish Sheriff, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise LaSalle Parish Sheriff's basic financial statements, and have issued our report thereon dated October 17, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

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



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

160 Browns Bend Road
Alexandria, Louisiana 71303
Online: CeniaCPAs.com

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.



Rozier, McKay & Willis
Certified Public Accountants
October 17, 2024

**LaSalle Parish Sheriff
Schedule of Findings
For the Year Ended June 30, 2024**

**Part I
Summary of Auditor's Results**

Financial Statements

- The Independent Auditor's Report on the financial statements for the LaSalle Parish Sheriff as of June 30, 2024 and for the year then ended expressed an unmodified opinion.
- No deficiencies in internal control over financial reporting were reported in connection with the audit.
- No instances of noncompliance material to the financial statements were detected.

**Part II
Findings Relating to the Financial Statements Which are Required to be
Reported in Accordance with Generally Accepted Governmental Auditing Standards:**

- None

**Part III
Findings and Questioned Costs for Federal Awards Which
Shall Include Audit Findings as Defined by the Uniform Guidance:**

- None

**LaSalle Parish Sheriff
Management's Corrective Action Plan
June 30, 2024**

SECTION I Internal Control and Compliance Material to the Financial Statements	
No findings were reported in the schedule of findings.	Response – N/A
SECTION II Internal Control and Compliance Material to Federal Awards	
No findings were reported in the schedule of findings.	Response – N/A
SECTION III Management Letter	
No management letter was issued with this report.	Response – N/A

LaSalle Parish Sheriff
Schedule of Prior Year Findings and Responses
June 30, 2024

SECTION I Internal Control and Compliance Material to the Financial Statements	
No findings were reported in the schedule of findings.	Response – N/A
SECTION II Internal Control and Compliance Material to Federal Awards	
No findings were reported in the schedule of findings.	Response – N/A
SECTION III Management Letter	
No management letter was issued with this report.	Response – N/A

APPENDIX A

Information Required By Louisiana Revised Statute 24:513B(1)

STATE OF LOUISIANA, PARISH OF LASALLE

AFFIDAVIT

Lane Windham, Sheriff of LaSalle Parish

BEFORE ME, the undersigned authority, personally came and appeared, Lane Windham, the Sheriff of LaSalle Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct, to the best of his knowledge, information and belief:

\$48,629 is the amount of cash on hand in the tax collector account on June 30, 2024.

He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year 2023, by taxing authority are true and correct, to the best of his knowledge, information and belief.

All itemized statements of all taxes assessed and uncollected, which indicate the reason for the failure to collect, by taxing authority are true and correct to the best of his knowledge information and belief.



Signature
Sheriff of LaSalle Parish

Sworn to and subscribed before me, Notary this 6 day of Nov., 2024, in my office in Jena, Louisiana.



(Signature)
Martiel W. Jones # 77830
Ex Officio Notary, LaSalle Parish Sheriff's Dept.

LaSalle Parish, LA (Commission)

APPENDIX B
Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the LaSalle Parish Sheriff and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the LaSalle Parish Sheriff (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2023 through June 30, 2024. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity 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 described above. 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.

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

We are required to be independent of the entity 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.

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
October 17, 2024



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

160 Browns Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Travel and expense reimbursements• Ethics• Debt Service• Disaster Recovery / Business Continuity• Sexual Harassment	<p>Policies were provided for the following categories:</p> <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Travel and expense reimbursements• Ethics• Debt Service• Disaster Recovery / Business Continuity• Sexual Harassment <p>Policies for Debt Service were not applicable because no debt was issued or outstanding, with the exception of vehicle leases featuring non appropriation clauses.</p>	<p><i>N/A - No findings or criticisms were reported.</i></p>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>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:</p> <p>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.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i></p>	<p>N/A – The Sheriff is solely responsible for governing the agency. Accordingly, no meetings are necessary.</p> <p>N/A – The Sheriff is solely responsible for governing the agency. Accordingly, no meetings are necessary.</p>	<p><i>N/A – No findings or criticisms were reported.</i></p> <p><i>N/A – No findings or criticisms were reported.</i></p>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.	N/A – The Sheriff is solely responsible for governing the agency. Accordingly, no meetings are necessary.	<i>N/A – No findings or criticisms were reported.</i>
d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.	N/A – The Sheriff is solely responsible for governing the agency. Accordingly, no meetings are necessary.	<i>N/A – No findings or criticisms were reported.</i>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>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</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>Evidence of preparation within a two month period was present.</p> <p>Bank reconciliations include evidence that the Sheriff reviews and approves the reconciliations monthly.</p> <p>There were no reconciling items that have been outstanding for more than 12 months.</p>	<p><i>N/A - No findings or criticisms were reported.</i></p> <p><i>N/A - No findings or criticisms were reported.</i></p> <p><i>N/A - No findings or criticisms were reported.</i></p>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
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.	Deposits are prepared by an employee that does not engage in collections.	<i>N/A - No findings or criticisms were reported.</i>
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.	Collections are posted by personnel that are not engaged in collections.	<i>N/A - No findings or criticisms were reported.</i>
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 verifies the reconciliation.	Reconciliations are completed by personnel that are not responsible for collecting cash.	<i>N/A - No findings or criticisms were reported.</i>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	The applicable employees are bonded.	<i>N/A - No findings or criticisms were reported.</i>
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		

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that 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).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>For each transaction selected, receipts are appropriately numbered when applicable.</p> <p>For each transaction selected, receipts and other documentation agree with deposit slips.</p> <p>For each transaction selected, deposit slips agree with bank statements.</p> <p>For each transaction selected, deposits were made within one business day.</p> <p>For each transaction selected, deposit documentation agreed with the general ledger.</p>	<p><i>N/A - No findings or criticisms were reported.</i></p> <p><i>N/A - No findings or criticisms were reported.</i></p> <p><i>N/A - No findings or criticisms were reported.</i></p> <p><i>N/A - No findings or criticisms were reported.</i></p> <p><i>N/A - No findings or criticisms were reported.</i></p>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
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).	A list and the necessary representations was provided.	<i>N/A – No findings or criticisms were reported.</i>
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.	Multiple employees are involved in purchasing.	<i>N/A – No findings or criticisms were reported.</i>
b) At least two employees are involved in processing and approving payments to vendors.	Multiple employees are involved in processing and approving.	<i>N/A – No findings or criticisms were reported.</i>
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.	Only personnel that are not authorized to sign checks can add vendors.	<i>N/A – No findings or criticisms were reported.</i>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>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.</p>	<p>Employees responsible for signing checks give the signed checks to an employee to mail who is not responsible for processing payments.</p>	<p><i>N/A – No findings or criticisms were reported.</i></p>
<p>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:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p>	<p>Disbursements were supported by original invoices.</p> <p>Evidence of segregation was apparent.</p>	<p><i>N/A – No findings or criticisms were reported.</i></p> <p><i>N/A – No findings or criticisms were reported.</i></p>
<p>11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no</p>	<p>The electronic disbursement selected was approved by persons authorized to disburse funds.</p>	<p><i>N/A – No findings or criticisms were reported.</i></p>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.		

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
<p>12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>	<p>A list and representations were provided.</p>	<p><i>N/A - No findings or criticisms were reported.</i></p>
<p>13 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:</p> <p>a. Observe that 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) was reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>Evidence of review was present.</p> <p>No finance charges or late fees were incurred.</p>	<p><i>N/A - No findings or criticisms were reported.</i></p> <p><i>N/A - No findings or criticisms were reported.</i></p>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that 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).	Purchases were supported by documentation, business purpose was apparent, and transactions selected did not include meals.	<i>N/A - No findings or criticisms were reported.</i>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that 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).</p>	<p>Reimbursements were consistent with per diem rates where applicable.</p> <p>Reimbursements were consistent with actual cost where applicable.</p> <p>Supporting documentation was available, including participants in meals.</p>	<p><i>N/A - No findings or criticisms were reported.</i></p> <p><i>N/A - No findings or criticisms were reported.</i></p> <p><i>N/A - No findings or criticisms were reported.</i></p>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	The approval process was documented.	<i>N/A - No findings or criticisms were reported.</i>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>16 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>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 that the invoice and related payment agreed to the terms and conditions of the contract.</p>	<p>N/A – Based on management's representation, there were no contracts initiated or renewed during the current fiscal period.</p> <p>N/A – Based on management's representation, there were no contracts initiated or renewed during the current fiscal period.</p> <p>N/A – Based on management's representation, there were no contracts initiated or renewed during the current fiscal period.</p> <p>N/A – Based on management's representation, there were no contracts initiated or renewed during the current fiscal period.</p>	<p><i>N/A – No findings or criticisms were reported.</i></p> <p><i>N/A – No findings or criticisms were reported.</i></p> <p><i>N/A – No findings or criticisms were reported.</i></p> <p><i>N/A – No findings or criticisms were reported.</i></p>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	The list and representations were obtained.	<i>N/A – No findings or criticisms were reported.</i>
18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:		
a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	Necessary documentation was available.	<i>N/A – No findings or criticisms were reported.</i>
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	Evidence of approval was provided.	<i>N/A – No findings or criticisms were reported.</i>
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	Where applicable, leave taken was properly reflected in the payroll records.	<i>N/A – No findings or criticisms were reported.</i>
19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination	No employees received termination payments during the current fiscal period.	<i>N/A – No findings or criticisms were reported.</i>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files. 20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	The necessary representations were provided.	<i>N/A – No findings or criticisms were reported.</i>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p>	<p>Certificates demonstrating one hour of ethics training were available for each employee selected.</p> <p>Signature verification was available for each employee selected.</p>	<p><i>N/A – No findings or criticisms were reported.</i></p> <p><i>N/A – No findings or criticisms were reported.</i></p>
<p>22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>An ethics designee has been appointed.</p>	<p><i>N/A – No findings or criticisms were reported.</i></p>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	N/A – Based on the representation provided no debt was issued during the period.	<i>N/A – No findings or criticisms were reported.</i>
24 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	N/A – Debt was limited to equipment leases with no significant covenants.	<i>N/A – No findings or criticisms were reported.</i>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
25 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	Management has represented that no misappropriations occurred.	<i>N/A - No findings or criticisms were reported.</i>
26 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	The notice was posted as required.	<i>N/A - No findings or criticisms were reported.</i>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>27 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</p> <p>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.</p> <p>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.</p> <p>c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.</p>	<p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p>	<p><i>N/A - No findings or criticisms were reported.</i></p> <p><i>N/A - No findings or criticisms were reported.</i></p> <p><i>N/A - No findings or criticisms were reported.</i></p>

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.	See above comment	<i>N/A - No findings or criticisms were reported.</i>
29 Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267 ¹ . The requirements are as follows: <ol style="list-style-type: none">1. Hired before June 9, 2020 - completed the training; and2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.	Though cybersecurity training is offered to employees, the entity does not have a policy requiring mandatory cybersecurity training.	We will review cybersecurity training requirements and complete implementation as necessary.

LaSalle Parish Sheriff

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
30 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.	Documentation of sexual harassment training was provided for each employee selected.	<i>N/A - No findings or criticisms were reported.</i>
31 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	The policy appears on the website.	<i>N/A - No findings or criticisms were reported.</i>
32 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.	Per management's representation, the number of employees that completed training requirements is retained; however a report of complaints received is not completed due to no complaints being received.	<i>N/A - No findings or criticisms were reported.</i>