



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



**Rozier McKay  
& Willis** | CERTIFIED PUBLIC  
ACCOUNTANTS

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November 13, 2024

Independent Auditors' Report

The Honorable Steven McCain  
Grant 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 Grant Parish Sheriff, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Grant 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 Grant 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 Grant 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 Grant Parish Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

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



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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 Grant 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 Grant 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 Grant 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 – Non Major Governmental Funds
- 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

***Grant Parish Sheriff***

***November 13, 2024***

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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 November 13, 2024, on our consideration of the Grant 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 Grant 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 Grant Parish Sheriff's internal control over financial reporting and compliance.



Rozier, McKay & Willis  
Certified Public Accountants

# **GRANT PARISH SHERIFF**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2024**

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This section of the annual financial report presents our discussion and analysis of the Grant 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 Grant 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 Grant 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 Grant 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 Grant 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. All of the Grant Parish Sheriff's funds are 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 Grant 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.

### **FINANCIAL ANALYSIS OF THE GRANT PARISH SHERIFF AS A WHOLE**

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

	<b>June 30,</b>	
	<b>2024</b>	<b>2023</b>
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$ 3,502,549	\$ 5,425,298
Receivables	870,929	503,012
Subscription Based Technology	84,199	106,625
Capital Assets – Land	117,454	67,454
Capital Assets	4,362,055	3,939,554
<b>Total Assets</b>	<b>8,937,186</b>	<b>10,041,943</b>
<b>Deferred Outflow of Resources</b>	<b>2,617,010</b>	<b>2,961,399</b>
<b><u>Liabilities:</u></b>		
Accounts Payable and Other Payables	252,493	234,739
Accrued Interest Payable	----	10,134
Long Term Debt		
Compensated Absences	109,036	79,201
Net Other Post-Employment Benefits	4,614,304	3,968,903
Net Pension Liability	3,678,615	3,383,247
Subscription Based Technology Obligations	67,290	88,018
Certificates of Indebtedness	----	500,000
Capital Lease Obligation	246,983	133,111
<b>Total Liabilities</b>	<b>8,968,721</b>	<b>8,397,353</b>
<b>Deferred Inflow of Resources</b>	<b>86,015</b>	<b>197,897</b>

# **GRANT PARISH SHERIFF**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2024**

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**Net Position:**

Invested in Capital Assets	4,232,526	3,873,897
Restricted	823,380	670,662
Unrestricted	(2,556,446)	(136,467)
<b>Total Net Position</b>	<b>\$ 2,499,460</b>	<b>\$ 4,408,092</b>

As the presentation appearing above demonstrates, a portion of the net position is restricted for particular activities. The remaining net position is invested in capital assets that are used to conduct public safety operations. Recognizing long-term liabilities associated with providing retirement benefits and post-retirement healthcare benefits has eliminated the unrestricted net position. Despite the absence of unrestricted net position, sufficient resources are available to meet these obligations for the foreseeable future.

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

	<b>For the Year Ended June 30,</b>	
	<b>2024</b>	<b>2023</b>
<b><u>Revenues:</u></b>		
Program Revenue:		
Charges for Services	\$ 2,035,136	\$ 2,007,229
Operating Grants and Contributions	544,769	628,396
Capital Grants and Contributions	262,500	87,500
General Revenue:		
Property Taxes	3,419,338	3,028,738
Sales Taxes	2,059,720	1,973,280
Revenue Sharing	116,954	128,617
Other	272,844	202,532
Total Revenue	<u>8,711,261</u>	<u>8,056,292</u>
<b><u>Program Expenses:</u></b>		
Public Safety	10,597,003	6,470,672
Interest on Long-Term Debt	22,890	21,818
Total Program Expenses	<u>10,619,893</u>	<u>6,492,490</u>
Change in Net Position	(1,908,632)	1,563,802
Net Position Beginning	<u>4,408,092</u>	<u>2,844,290</u>
Net Position Ending	<u>\$ 2,499,460</u>	<u>\$ 4,408,092</u>

Net position has decreased by \$1,908,632 representing a change of 43.3% from the net asset balance for the previous year. The decrease is attributable to actuarially determined liabilities associated with providing retirement and post-retirement benefits, and using a portion of reserves to enhance services.

### **FINANCIAL ANALYSIS OF THE GRANT PARISH SHERIFF'S FUNDS**

For the year ended June 30, 2024, governmental fund balances increased by \$1,572,586. Differences between fund balances and government-wide net position are attributable to including capital assets, debts and costs associated 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**

Budgets for the General Fund and the Major Special Revenue Funds have been amended to respond to circumstances, make minor changes to revenue projections and make other modifications to address matters that were not anticipated when the initial budget was prepared.

# **GRANT PARISH SHERIFF**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2024**

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### **CAPITAL ASSET ADMINISTRATION**

For the year ended June 30, 2024, capital asset acquisitions included minor additions to facilities, replacing existing equipment that has reached the end of its useful life, acquiring additional facilities to enhance operations, and depreciating existing assets.

### **DEBT ADMINISTRATION**

New debt was limited to executing automotive leases. The remaining activity was limited to repaying a \$500,000 Certificate of Indebtedness and repaying existing debt that was executed to acquire vehicles.

### **FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS**

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



# **Grant Parish Sheriff**

## **Statement of Net Position**

**June 30, 2024**

	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 3,502,549
Receivables (net)	870,929
Subscription Based Technology	84,199
Capital Assets - Land	117,454
Capital Assets - Depreciable	<u>4,362,055</u>
<b>Total Assets</b>	<u>8,937,186</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	
Pension Funding Deferrals	<u>2,617,010</u>
<b><u>LIABILITIES</u></b>	
Accounts Payable and Other Payables	252,493
Long-Term Liabilities	
Compensated Absences	109,036
Net Other Post Employment Benefits	4,614,304
Net Pension Liability	3,678,615
Subscription Based Technology Obligations	67,290
Lease Obligations	
Due within one year	105,368
Due in more than one year	<u>141,615</u>
<b>Total Liabilities</b>	<u>8,968,721</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	
Pension Funding Deferrals	<u>86,015</u>
<b><u>NET POSITION</u></b>	
Invested in Capital Assets, Net of Related Debt	4,232,526
Restricted	823,380
Unrestricted	<u>(2,556,446)</u>
<b>Total Net Position (deficit)</b>	<u><u>\$ 2,499,460</u></u>

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

# **Grant 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	\$ 10,597,003	\$ 2,035,136	\$ 544,769	\$ 262,500	\$ (7,754,598)
Interest on Long-Term Debt	<u>22,890</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,890)</u>
Total Governmental Activities	<u>10,619,893</u>	<u>2,035,136</u>	<u>544,769</u>	<u>262,500</u>	<u>(7,777,488)</u>
<u>General Revenues</u>					
Taxes					
					3,419,338
					2,059,720
					116,954
					<u>272,844</u>
					<u>5,868,856</u>
					(1,908,632)
					<u>4,408,092</u>
					<u>\$ 2,499,460</u>

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

# **Grant Parish Sheriff**

## **Balance Sheet - Governmental Funds**

**June 30, 2024**

	<u>General</u>	<u>Emergency 911 Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,692,351	\$ 736,443	\$ 73,755	\$ 3,502,549
Receivables	839,028	31,901	-	870,929
Due From Other Funds	-	-	5,169	5,169
<b>Total assets</b>	<u>\$ 3,531,379</u>	<u>\$ 768,344</u>	<u>\$ 78,924</u>	<u>\$ 4,378,647</u>
<b>Liabilities and Fund Balance</b>				
<b><u>Liabilities</u></b>				
Accounts Payable	\$ 228,605	\$ -	\$ 23,888	\$ 252,493
Due to Other Funds	5,169	-	-	5,169
<b>Total liabilities</b>	<u>233,774</u>	<u>-</u>	<u>23,888</u>	<u>257,662</u>
<b><u>Fund Balance</u></b>				
Restricted For:				
Emergency Communications	-	768,344	-	768,344
Animal Control	-	-	4,256	4,256
Youth Programs	-	-	37,705	37,705
Chappel Operations and Maintenance	-	-	13,075	13,075
Unassigned	<u>3,297,605</u>	<u>-</u>	<u>-</u>	<u>3,297,605</u>
<b>Total Fund Balances</b>	<u>3,297,605</u>	<u>768,344</u>	<u>55,036</u>	<u>4,120,985</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 3,531,379</u>	<u>\$ 768,344</u>	<u>\$ 78,924</u>	<u>\$ 4,378,647</u>

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

# **Grant Parish Sheriff**

## **Reconciliation of the Governmental Funds Balance**

### **Sheets to the Statement of Net Position**

**June 30, 2024**

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Total Fund Balances - Governmental Funds	\$ 4,120,985
Amounts reported for governmental activities in the statement of net position are different because:	
Long term liabilities and related accrued interest are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	(8,716,228)
Deferred inflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet	(86,015)
Subscriptions to technology solutions used in governmental activities are not financial resources and therefore are not reported in the funds.	84,199
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	4,479,509
Deferred outflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet	<u>2,617,010</u>
Net Position of Governmental Activities	<u><u>\$ 2,499,460</u></u>

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

# **Grant Parish Sheriff**

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

	General	Emergency 911 Fund	Other Governmental Funds	Total Governmental Funds
<b><u>Revenues:</u></b>				
Taxes				
Property Taxes	\$ 3,419,338	\$ -	\$ -	\$ 3,419,338
Sales Taxes	2,059,720	-	-	2,059,720
Intergovernmental	928,573	-	-	928,573
Fees, Charges, Fines and Forfeitures	1,731,566	264,811	34,409	2,030,786
Other	318,334	10,136	30,132	358,602
Total revenues	<u>8,457,531</u>	<u>274,947</u>	<u>64,541</u>	<u>8,797,019</u>
<b><u>Expenditures:</u></b>				
Current				
Public Safety				
Personnel Services	5,952,559	-	-	5,952,559
Operating Services	1,595,919	-	-	1,595,919
Materials and Supplies	1,084,042	-	30,361	1,114,403
Other Expenses	88,087	-	-	88,087
Capital Expenditures	1,201,183	-	-	1,201,183
Debt Service	624,819	-	-	624,819
Total expenditures	<u>10,546,609</u>	<u>-</u>	<u>30,361</u>	<u>10,576,970</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,089,078)	274,947	34,180	(1,779,951)
<b><u>Other Financing Sources (Uses)</u></b>				
Proceeds From Debt	207,365	-	-	207,365
Transfers In	166,409	-	10,000	176,409
Transfers Out	(10,000)	(132,000)	(34,409)	(176,409)
<b>Net Change in Fund Balances</b>	(1,725,304)	142,947	9,771	(1,572,586)
<b>Fund balance - Beginning of Year</b>	<u>5,022,909</u>	<u>625,397</u>	<u>45,265</u>	<u>5,693,571</u>
<b>Fund balance - End of Year</b>	<u>\$ 3,297,605</u>	<u>\$ 768,344</u>	<u>\$ 55,036</u>	<u>\$ 4,120,985</u>

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

# **Grant 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***

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Change in Fund Balances - Governmental Funds \$ (1,572,586)

Some transactions reported in the statement of activities do not require the use of current financial resources. Accordingly, a timing difference exist between when transactions affect the governmental funds and government-wide activities. (31,533)

Increases and decreases in liabilities associated with providing retirement benefits and healthcare to retirees do not require the use of current financial resources and are excluded from the governmental funds. Changes in these liabilities are summarized as follows:

Changes in other post employment benefits	(645,401)	
Changes in net pension liability	(527,875)	(1,173,276)

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	(207,365)	
Repayment of debt principal	<u>603,627</u>	396,262

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. Amounts reported as capital expenditures and depreciation expense are provided as follows:

Capital expenditures reported by Governmental Funds	1,201,183	
Disposal of Capital Assets	(129,748)	
Depreciation expense reported on a government-wide basis	<u>(598,934)</u>	<u>472,501</u>

Change in Net Position - Government-Wide Statement of Activities \$ (1,908,632)

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

# **Grant Parish Sheriff**

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

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	<u>Custodial Funds</u>
<b><u>Assets</u></b>	
Cash and Cash Equivalents	\$ 960,581
Receivables	<u>-</u>
Total Assets	<u>\$ 960,581</u>
<b><u>Liabilities</u></b>	
Due to Taxing Bodies and Others	<u>\$ 755,097</u>
Total Liabilities	<u>755,097</u>
<b><u>Net Position</u></b>	
Restricted For:	
Individuals, Organizations, and Other Governments	<u>205,484</u>
Total Net Position	<u><u>\$ 205,484</u></u>

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

# **Grant Parish Sheriff**

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

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	<u>Custodial Funds</u>
<b><u>Additions</u></b>	
Bonds and Fines	\$ 852,765
Civil Collections	705,442
Property Taxes and Related Receipts	11,737,688
Revenue Sharing	453,971
Sales Taxes	9,475,618
Other	<u>85,988</u>
Total Additions	<u>23,311,472</u>
<b><u>Deductions</u></b>	
Distribution of Fines	315,399
Distribution of Court Cost and Fees	557,881
Refunds to Litigants	578,236
Distribution to Taxing Bodies	21,031,916
Distribution to Pension Plans	336,649
Refunds	141,846
Administrative Expenses	<u>357,899</u>
Total Deductions	<u>23,319,826</u>
Net Increase (Decrease) in Fiduciary Net Position	(8,354)
Fiduciary Net Position - Beginning	<u>213,838</u>
Fiduciary Net Position - Ending	<u>\$ 205,484</u>



# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

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### **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) Statement No. 14 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.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

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Based on the previous criteria, the Grant 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 Grant 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 Grant 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 Grant 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.

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.

Emergency 911 Fund – This fund is used to account for funds dedicated to the providing emergency communications.

##### **Fiduciary Funds**

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

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

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### **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:

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

### **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 and Special Revenue Funds. All annual appropriations lapse at the end of the fiscal year. Budgets for capital projects are adopted on a project-length basis. Because these non-operating budgets primarily serve as a management control function, no comparison between budgeted and actual amounts for funds budgeted on this basis is provided in this document.

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.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

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- 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.

### **Accrued Leave**

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure of funds and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are not reported in the Fund Financial Statements. The full liability and related costs are reported in the Government-Wide Financial Statements. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

### **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.

### **Prepaid Items**

The unused portion of insurance premiums and other expenses that are paid in advance are reported as prepaid items in the government-wide and fund financial statements.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

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### **Delayed Revenues**

Certain grant funds have been collected but are not earned until qualified purchases have been completed. These amounts are reported as delayed revenues.

### **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.

### **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 Grant 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.	27.79	N/A
Millage for the purpose of constructing, improving, maintaining and operating jail facilities	19.00	2040

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**

The Sheriff’s Office levies a 1% sales tax for general operations including the following matters:

- Paying salaries and related benefits.
- Acquiring, leasing, operating and maintaining vehicles, furniture, fixtures and equipment.

### **NOTE 3 - CASH AND CASH EQUIVALENTS**

The Grant Parish Sheriff’s cash balances at June 30, 2024 are summaries as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

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	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>	<b>Total</b>
Cash on Hand	\$ 2,385	\$ ----	\$ 2,385
Deposits in Financial Institutions	1,468,186	960,581	2,428,767
Cash Equivalents	2,031,978	----	2,031,978
Total	<u>\$ 3,502,549</u>	<u>\$ 960,581</u>	<u>\$ 4,463,130</u>

### **Deposits in Financial Institutions**

Deposits include demand deposits and certificates of deposit as presented below:

	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>	<b>Total</b>
Demand Deposits	\$ 453,430	\$ 960,581	\$ 1,414,011
Certificates of Deposit	1,014,756	----	1,014,756
Total	<u>\$ 1,468,186</u>	<u>\$ 960,581</u>	<u>\$ 2,428,767</u>

Deposits in financial institutions totaled \$1,677,209 (collected book balance). These deposits are secured from risk by \$1,432,852 in Federal Deposit Insurance, pledged securities with a market value of \$2,431,717, and an irrevocable standby letter of credit from the Federal Home Loan Bank of Dallas in the amount of \$700,000. 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 Grant 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.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

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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:

	<b>General Fund</b>	<b>Emergency 911 Fund</b>	<b>Total</b>
<u>Accounts Receivable</u>			
Sales Taxes	\$ 296,401	\$ ----	\$ 296,401
Other	74,173	31,901	106,074
Total	<u>370,574</u>	<u>31,901</u>	<u>402,475</u>

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

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	<u>General Fund</u>	<u>Emergency 911 Fund</u>	<u>Total</u>
<u>Due From Governments</u>			
Feeding and Housing Prisoners	59,393	----	59,393
State Appropriation	262,500	----	262,500
Supplemental Pay	77,668	----	77,668
Mowing Fees	57,540	----	57,540
Other	11,353	----	11,353
Total	<u>468,454</u>	<u>----</u>	<u>468,454</u>
 Total Receivables	 <u>\$ 839,028</u>	 <u>\$ 31,901</u>	 <u>\$ 870,929</u>

### **NOTE 5 – CAPITAL ASSETS**

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Land	\$ 67,454	\$ 50,000	\$ ----	\$ 117,454
<u>Capital Assets Being Depreciated:</u>				
Construction in Progress	19,500	367,870	----	387,370
Buildings and Improvements	4,782,695	----	----	4,782,695
Equipment	1,409,079	213,751	107,070	1,515,760
Vehicles	1,923,839	569,562	358,438	2,134,963
Less Accumulated Depreciation	<u>(4,195,559)</u>	<u>(598,934)</u>	<u>(335,760)</u>	<u>(4,458,733)</u>
Total Subject to Depreciation	<u>3,939,554</u>	<u>552,249</u>	<u>129,748</u>	<u>4,362,055</u>
 Total Net of Depreciation	 <u>\$ 4,007,008</u>	 <u>\$ 602,249</u>	 <u>\$ 129,748</u>	 <u>\$ 4,479,509</u>

### **NOTE 6 – PAYABLES**

Accounts payable at year end are summarized as follows:



# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

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	<u>General Fund</u>	<u>Emergency 911 Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Payable to Venders	\$ 139,575	\$ ----	\$ ----	\$ 139,575
Pension Contributions	72,482	----	----	72,482
Miscellaneous	16,548	----	23,888	40,436
Total Payables	<u>\$ 228,605</u>	<u>\$ ----</u>	<u>\$ 23,888</u>	<u>\$ 252,493</u>

### **NOTE 7 – ACCRUED LEAVE**

The obligation to provide vacation leave to employees is referred to as accrued leave. Resources provided by the general fund are used to liquidate the accrued leave balances. Accrued leave balances and activity are presented as follows:

Beginning Balance	\$ 79,201
Net Increase (Decrease)	<u>29,835</u>
Ending Balance	<u>\$ 109,036</u>

### **NOTE 8 - RISK MANAGEMENT**

The Grant 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 Grant 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 9 – RETIREMENT PLAN**

**Plan Description** - Substantially all employees of the Grant 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 3⅓% 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 Grant Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.75% 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 Grant Parish Sheriff are established and may be amended by state statute. The Grant Parish

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

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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 [lla.state.la.us](http://lla.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	4,592,157,753
Net Pension Liability (Asset)	<u>878,777,277</u>
Sheriff's Office's Proportionate Share (Percentage)	0.4186%
Sheriff's Office's Proportionate Share (Amount)	<u>\$ 3,678,615</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:

Beginning Net Pension Liability	\$ 3,383,247
Employer Contributions	(588,432)
Pension Expense	1,234,500
Change in Deferred Outflows of Resources	(462,582)
Change in Deferred Inflows of Resources	<u>111,882</u>
Ending Net Pension Liability	<u>\$ 3,678,615</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:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

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	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Total (Net)</b>
Differences Between Expected and Actual Experience	\$ 682,755	\$ 67,336	\$ 615,419
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	734,951	----	734,951
Changes of Assumptions	282,789	----	282,789
Changes in Proportion	67,118	18,679	48,439
Employer Contributions Made After the Measurement Date	849,397	-----	849,397
Total Deferrals	2,617,010	86,015	2,530,995
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(849,397)	----	(849,397)
Deferrals Subject to Amortization	<u>\$ 1,767,613</u>	<u>\$ 86,015</u>	<u>\$ 1,681,598</u>

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

For the Year Ending:

June 30, 2024	\$ 504,031
June 30, 2025	282,091
June 30, 2026	849,352
June 30, 2027	46,124
June 30, 2028	----
Total	<u>\$ 1,681,598</u>

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

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	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.  Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

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115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.

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.

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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Expected Real Rate of Return</u>
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			<u>8.62%</u>

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

The long-term expected rate of return on pension plan investments was determined using a building-block method 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

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

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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 Discount Rate	5.85% Current Discount Rate 6.85%	1% Increase 7.85% Discount
Net Pension Liability	\$ 6,519,453	\$ 3,678,615	\$ 1,310,322

### **NOTE 10 – 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.

#### **Net Other Post Employment Liability**

The liability has been determined using the Alternative Measurement Method permitted by Generally Accepted Accounting Standards in place of an actuarial valuation. The measurement date for the alternative measurement method calculation is June 30, 2024. Changes in the liability are presented as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

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	<u>Total OPEB Liability</u>	<u>Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Service Cost	\$ 169,982	\$ ----	\$ 169,982
Interest	168,070	----	168,070
Economic / Demographic Gains or Losses	827,369	----	827,369
Assumption or Input Changes	<u>(379,803)</u>	<u>----</u>	<u>(379,803)</u>
OPEB Expense	785,618	----	785,618
Employer Contributions	----	140,217	(140,217)
Benefit Payments	<u>(140,217)</u>	<u>(140,217)</u>	<u>----</u>
Net Change	645,401	----	645,401
Beginning Balance	<u>3,968,903</u>	<u>----</u>	<u>3,968,903</u>
Ending Balance	<u>\$ 4,614,304</u>	<u>\$ ----</u>	<u>\$ 4,614,304</u>

Covered employees consist of 67 active subscribers and 12 inactive subscribers. All eligible inactive subscribers are currently receiving benefits.

### **Valuation Methods and Assumptions**

Significant assumptions and other inputs used to measure the total OPEB liability are summarized as follows:

<u>Title</u>	<u>Description</u>
Age Adjustment Factor	2.349362
Average Retirement Age	62
Employer Future Premium Contribution	Remain a current \$ level over time
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll
Plan Asset Return	N/A
Bond Yield	4.780%
Discount Rate	4.780%
Measurement Date	6/30/2024
Prior Measurement Date	6/30/2023
Prior Discount Rate	4.130%
Projected Salary Increases	2.00%

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

<b>Title</b>	<b>Description</b>
Amortization Period	20
Percentage Participation	100%
Net OPEB Liability and Actuarially Determined Contribution	Calculated using the Alternative Measurement Method in accordance with GASB methodology
Mortality Table	Pub-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years.
Turnover Assumption	Derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement system.
Medical Cost Trend Rates	3.8% for the next 9 years and 0% thereafter
Pharmacy Trend Cost Rates	Ranging from 5.2% in the initial year down to 4.2% beginning in year 8.
Dental	Ranging from 5.2% in the initial year down to 3.0% beginning in year 3.
Vision Cost Trend Rates	3.500% - 3.000

### **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:

	<b>Healthcare Cost Trend Rate</b>		
	<b>Baseline Trend Less 1%</b>	<b>Baseline Trend</b>	<b>Baseline Trend Plus 1%</b>
Net OPEB Liability	\$ 4,480,757	\$ 4,614,304	\$ 4,777,076
	<b>Discount Rate</b>		
	<b>Baseline Less 1% 1.00%</b>	<b>Baseline 2.00%</b>	<b>Baseline Plus 1% 3.00%</b>
Net OPEB Liability	\$ 4,691,247	\$ 4,614,304	\$ 3,852,795

### **NOTE 11 – INTERNAL BALANCES**

Internal balances include interfund receivables and payables as well as operating transfers. These various types of internal balances are presented as follows:

#### **Interfund Receivables and Payables**

In the ordinary course of business funds engage in transactions on behalf of other funds resulting in various interfund obligations that are summarized as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

	<u>Governmental Funds</u>					
	<u>General Fund</u>	<u>Emergency 911 Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>	<u>Fiduciary Funds</u>	<u>Total</u>
<b><u>Interfund Receivables</u></b>						
The General Fund is legally entitled to resources held by various special revenue funds	\$ ----	\$ ----	\$ 5,169	\$ 5,169	\$ ----	\$ 5,169
<b><u>Interfund Payables</u></b>						
These funds currently hold resources that the general fund is legally entitled to receive.	\$ 5,169	\$ ----	\$ ----	\$ 5,169	\$ ----	\$ 5,169

### **Operating Transfers**

In the ordinary course of business, resources are transferred between funds for various reasons. A description of the transfers and the purpose for the transfers is presented as follows:

	<u>General Fund</u>	<u>Emergency 911 Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
<b><u>Transfers In</u></b>				
The Emergency 911 Fund has transferred resources to the general fund in order to offset cost incurred by the General Fund that benefit 911 operations	\$ 132,000	\$ ----	\$ ----	\$ 132,000
The General Fund provided funds to assist with animal control	----	----	10,000	10,000
Excess Funds remaining in the inmate fund were transferred to the General Fund	34,409	----	----	34,409
Total Transfers In	<u>\$ 166,409</u>	<u>\$ ----</u>	<u>\$ 10,000</u>	<u>\$ 176,409</u>
<b><u>Transfers Out</u></b>				
The Emergency 911 Fund has transferred resources to the general fund in order to offset cost incurred by the General Fund that benefit 911 operations	\$ ----	\$ 132,000	\$ ----	\$ 132,000
The General Fund provided funds to assist with animal control	10,000	----	----	10,000
Excess Funds remaining in the inmate fund were transferred to the General Fund	----	----	34,409	34,409
Total Transfers Out	<u>\$ 10,000</u>	<u>\$ 132,000</u>	<u>\$ 34,409</u>	<u>\$ 176,409</u>

### **NOTE 12 – CONTINGENCIES:**

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



# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

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### **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 13 – 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 \$28,195.
- Taxes collected and taxes assessed that remain uncollected are provided below:

<b>Taxing Authority</b>	<b>Taxes Collected</b>	<b>Taxes Assessed and Uncollected</b>
Grant Parish Police Jury	\$ 2,096,401	\$ ----
Grant Parish School Board	4,110,318	----
Grant Parish Assessor	544,521	----
Grant Parish Sheriff	3,466,101	----
Red River Waterway Commission	167,968	----
Nineteenth Louisiana Levee District	91,866	----
Grant Parish Hospital District Number 1	65,535	----
Grant Parish Hospital District Number 7	21,063	----
Grant Parish Recreational District Number 2	31,397	----
Louisiana Department of Agriculture and Forestry	14,774	----
Grant Parish Fire District Number 1	322,014	----
Grant Parish Fire District Number 2	46,013	----
Grant Parish Fire District Number 3	102,037	----
Grant Parish Fire District Number 4	33,995	----
Grant Parish Fire District Number 5	320,653	----
Grant Parish Fire District Number 6	163,787	----
Grant Parish Fire District Number 7	22,356	----
Louisiana Tax Commission	9,850	----
	<u>\$ 11,630,649</u>	<u>\$ ----</u>

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

### **NOTE 14 – OTHER TAX COLLECTIONS AND DISTRIBUTIONS**

In addition to the ad valorem taxes described in the preceding note, the Grant Parish Sheriff’s Office collects various taxes on behalf of an assortment of taxing authorities. An analysis of collections and distributions attributable to these taxes is presented as follows:

	<u>Total Collections</u>	<u>Collection Cost</u>	<u>Refunds</u>	<u>Final Distribution</u>
<b><u>Sales Taxes:</u></b>				
Grant Parish School Board	\$ 2,116,660	\$ 48,056	\$ 2,228	\$ 2,066,376
GPSB Transportation	2,116,660	48,056	2,228	2,066,376
Town of Colfax	458,369	10,410	331	447,628
Town of Pollock	186,893	4,246	56	182,591
Village of Georgetown	54,340	1,235	----	53,105
Village of Georgetown – Sewer	54,340	1,235	----	53,105
Village of Creola	75,784	1,722	----	74,062
Town of Montgomery	68,831	1,564	----	67,267
Grant Parish Police Jury	2,116,660	48,056	2,228	2,066,376
Village of Dry Prong	110,289	2,507	----	107,782
	<u>\$ 7,358,826</u>	<u>\$ 167,087</u>	<u>\$ 7,071</u>	<u>\$ 7,184,668</u>
<b><u>Alcohol Permits</u></b>				
Grant Parish Police Jury	\$ 3,001	\$ ----	\$ ----	\$ 3,001
<b><u>Hotel / Motel Tax</u></b>				
Grant Parish Police Jury	\$ 3,606	\$ ----	\$ ----	\$ 3,606

### **NOTE 15 – FUND EQUITY**

Subdivisions of fund equity are limited to resources accumulated from sources restricted for emergency communications and chapel activities. Restricted resources are typically utilized whenever expenditures are incurred and both restricted and unrestricted resources are available.

### **NOTE 16 – LEASE OBLIGATIONS**

The Sheriff’s Office has entered into various leasing arrangements to acquire vehicles and equipment 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 5 years. Details regarding the lease obligations are presented as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>	<u>Long-Term Portion</u>
Lease Obligations	\$ 133,111	\$ 207,365	\$ 93,493	\$ 246,983	\$ 105,368	\$ 141,615

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

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2024**

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	Payment	Principle	Interest
2025	\$ 118,817	\$ 105,368	\$ 13,448
2026	73,926	66,178	7,748
2027	59,517	55,880	3,637
2028	20,063	19,557	507
	<u>          </u>	<u>          </u>	<u>          </u>
Total Lease Obligation	<u>\$ 272,323</u>	<u>\$ 246,983</u>	<u>\$ 25,340</u>

The vehicles and equipment acquired under the leasing arrangements are included in the capital assets described in Note 5. The leased assets are recorded at the present value of the lease obligation and depreciated on a straight-line basis over lives that are identical to the lease terms.

### **NOTE 17 - SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)**

In car video systems have been acquired through arrangements that provide access to the technology and equipment for a period of five years. In connection with these arrangements, a SBITA liability and an intangible right to use asset have been reported. The SBITA requires an initial payment of \$24,248 due April, 2023 and four annual payments of \$24,248. Interest was imputed at a rate of 4.0% resulting in an initial value of \$112,266 that will be amortized over the life of the arrangement.

A summary of the principal and interest amounts for the remaining arrangements includes the following principal and interest payments:

	Principal	Interest	Total
2025	\$ 21,556	\$ 2,692	\$ 24,248
2026	22,419	1,829	24,248
2027	23,315	933	24,248
Total	<u>\$ 67,290</u>	<u>\$ 5,454</u>	<u>\$ 72,744</u>

The intangible right to use asset and related amortization are summarized as follows:

	Initial Value	Accumulated Amortization	Remaining Balance
Subscription Based Technology	\$ 112,266	\$ 28,067	\$ 84,199

# **Grant 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)
<b><u>Revenues:</u></b>				
Taxes	\$ 5,500,000	\$ 5,614,176	\$ 5,479,058	\$ (135,118)
Intergovernmental	800,571	1,152,373	928,573	(223,800)
Fees, Charges, Fines and Forfeitures	1,400,000	1,390,151	1,731,566	341,415
Other	155,000	196,381	318,334	121,953
Total revenues	<u>7,855,571</u>	<u>8,353,081</u>	<u>8,457,531</u>	<u>104,450</u>
<b><u>Expenditures:</u></b>				
Current				
Public Safety				
Grant Parish				
Personnel Services	5,200,000	5,724,201	5,952,559	(228,358)
Operating Services	1,308,000	1,375,028	1,595,919	(220,891)
Materials and Supplies	600,000	681,848	1,084,042	(402,194)
Other Expenses	110,000	154,340	88,087	66,253
Capital Expenditures	600,000	1,252,137	1,201,183	50,954
Debt Service	50,000	518,328	624,819	(106,491)
Total expenditures	<u>7,868,000</u>	<u>9,705,882</u>	<u>10,546,609</u>	<u>(840,727)</u>
Excess (Deficiency) of Revenues Over Expenditures	(12,429)	(1,352,801)	(2,089,078)	(736,277)
<b><u>Other Financing Sources (Uses)</u></b>				
Proceeds From Debt	-	-	207,365	207,365
Transfers In	-	-	156,409	156,409
<b>Net Change in Fund Balances</b>	<u>\$ (12,429)</u>	<u>\$ (1,352,801)</u>	<u>\$ (1,725,304)</u>	<u>\$ (372,503)</u>

# **Grant Parish Sheriff**

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

### **Major Special Revenue Funds**

**For the Year Ended June 30, 2024**

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	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Emergency 911 Fund</u></b>				
<u>Revenues:</u>				
Fees, Charges, Fines and Forfeitures	\$ 240,000	\$ 218,350	\$ 264,811	\$ 46,461
Other	<u>5,000</u>	<u>5,800</u>	<u>10,136</u>	<u>4,336</u>
Total revenues	<u>245,000</u>	<u>224,150</u>	<u>274,947</u>	<u>50,797</u>
<u>Expenditures:</u>				
Public Safety				
Operating Services	-	-	-	-
Capital Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	245,000	224,150	274,947	50,797
<u>Other Financing Sources (Uses)</u>				
Transfers Out	<u>(250,000)</u>	<u>(250,000)</u>	<u>(132,000)</u>	<u>118,000</u>
Net Change in Fund Balances	<u>\$ (5,000)</u>	<u>\$ (25,850)</u>	<u>\$ 142,947</u>	<u>\$ 168,797</u>

# **Grant Parish Sheriff**

## **Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan**

	<b>For the Year Ended June, 30</b>						
	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b><u>Total OPEB Liability</u></b>							
Beginning Balance	\$ 3,968,903	\$ 5,497,852	\$ 6,147,014	\$ 3,891,818	\$ 3,185,418	\$ 2,426,992	\$ 2,193,411
Service Cost	169,982	344,262	344,263	252,102	206,612	161,068	226,354
Interest	168,070	265,600	179,975	114,728	93,675	102,016	78,417
Economic and Demographic Gains or Losses	827,369	(2,016,996)	(1,759,083)	1,222,195	499,788	43,055	-
Changes in Assumptions or Inputs	(379,803)	-	713,729	759,846	-	528,354	-
Benefit Payments	(140,217)	(121,815)	(128,046)	(93,675)	(93,675)	(76,067)	(71,190)
Ending Balance	<u>4,614,304</u>	<u>3,968,903</u>	<u>5,497,852</u>	<u>6,147,014</u>	<u>3,891,818</u>	<u>3,185,418</u>	<u>2,426,992</u>
<b><u>Fiduciary Net Positon</u></b>							
Beginning Balance	-	-	-	-	-	-	-
Employer Contributions	140,217	121,815	128,046	93,675	93,675	76,067	71,190
Benefit Payments	(140,217)	(121,815)	(128,046)	(93,675)	(93,675)	(76,067)	(71,190)
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net OPEB Liability</b>	<b><u>\$ 4,614,304</u></b>	<b><u>\$ 3,968,903</u></b>	<b><u>\$ 5,497,852</u></b>	<b><u>\$ 6,147,014</u></b>	<b><u>\$ 3,891,818</u></b>	<b><u>\$ 3,185,418</u></b>	<b><u>\$ 2,426,992</u></b>
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	3,905,273	3,361,858	3,092,107	2,945,353	2,853,925	2,798,789	2,791,943
Net OPEB Liability as a Percentage of Covered							
Payroll	118.2%	118.1%	177.8%	208.7%	136.4%	113.8%	86.9%

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.

## **Grant Parish Sheriff**

### **Schedule of Net Pension Liability Data Cost Sharing Retirement Systems**

Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension	Pension Plans
	Net Pension Liability (Asset)			Liability as a	Fiduciary Net
	Percent	Amount		Percentage of	Position as a
			Covered Payroll	Total Pension	Liability
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2014	0.34%	1,336,027	2,115,656	63.1%	87.3%
June 30, 2015	0.35%	1,579,013	2,115,656	74.6%	86.6%
June 30, 2016	0.37%	2,371,282	2,169,207	109.3%	82.1%
June 30, 2017	0.37%	1,606,848	2,525,062	63.6%	88.5%
June 30, 2018	0.39%	1,494,968	2,571,626	58.1%	90.4%
June 30, 2019	0.40%	1,894,565	2,679,304	70.7%	88.9%
June 30, 2020	0.39%	2,675,607	2,853,925	93.8%	84.7%
June 30, 2021	0.40%	(200,633)	2,945,353	-6.8%	101.0%
June 30, 2022	0.42%	3,383,247	3,092,108	109.4%	83.9%
June 30, 2023	0.42%	3,678,615	3,361,858	109.4%	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.

## **Grant Parish Sheriff**

### ***Schedule of Employer Contributions Cost Sharing Retirement Systems***

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Retirement System / Measurement Date	Statutorily	Contributions	Difference	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
	Required Employer Contributions	Recognized By the Pension Plan	Between Required and Recognized Contributions		
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2014	301,481	301,481	(0)	2,115,656	14.25%
June 30, 2015	301,481	334,741	(33,260)	2,115,656	15.82%
June 30, 2016	347,196	351,182	(3,986)	2,169,207	16.19%
June 30, 2017	340,741	340,490	251	2,525,062	13.48%
June 30, 2018	341,611	342,413	(802)	2,571,626	13.32%
June 30, 2019	349,606	342,852	6,754	2,679,304	12.80%
June 30, 2020	360,806	349,965	10,841	2,853,925	12.26%
June 30, 2021	378,783	362,084	16,699	2,945,353	12.29%
June 30, 2022	378,783	379,202	(419)	3,092,108	12.26%
June 30, 2023	386,614	386,894	(280)	3,361,858	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.



# **Grant Parish Sheriff**

## **Combining Balance Sheet - Non-Major Governmental Funds**

**June 30, 2024**

	Animal Control	Inmate Fund	Toys For Kids	Chapel Fund	Total Other Governmental Funds
<b>Assets</b>					
Cash and Cash Equivalents	\$ 4,256	\$ 18,719	\$ 37,705	\$ 13,075	\$ 73,755
Receivables	-	-	-	-	-
Due From Fiduciary Funds	-	-	-	-	-
Due From Other Funds	-	5,169	-	-	5,169
<b>Total assets</b>	<b>\$ 4,256</b>	<b>\$ 23,888</b>	<b>\$ 37,705</b>	<b>\$ 13,075</b>	<b>\$ 78,924</b>
<b>Liabilities and Fund Balance</b>					
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 23,888	\$ -	\$ -	\$ 23,888
Due to Other Funds	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>23,888</b>	<b>-</b>	<b>-</b>	<b>23,888</b>
<b>Fund Balance</b>					
Restricted For:					
Animal Control	4,256	-	-	-	4,256
Youth Programs	-	-	37,705	-	37,705
Chappel Operation and Maintenance	-	-	-	13,075	13,075
<b>Total Fund Balances</b>	<b>4,256</b>	<b>-</b>	<b>37,705</b>	<b>13,075</b>	<b>55,036</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,256</b>	<b>\$ 23,888</b>	<b>\$ 37,705</b>	<b>\$ 13,075</b>	<b>\$ 78,924</b>

# **Grant Parish Sheriff**

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

	Animal Control	Inmate Fund	Toys For Kids	Chapel Fund	Total Other Governmental Funds
<b><u>Revenues:</u></b>					
Fees, Charges, Fines and Forfeitures	\$ -	\$ 34,409	\$ -	\$ -	\$ 34,409
Other	5,379	-	24,262	491	30,132
Total revenues	<u>5,379</u>	<u>34,409</u>	<u>24,262</u>	<u>491</u>	<u>64,541</u>
<b><u>Expenditures:</u></b>					
Current					
Public Safety					
Materials and Supplies	11,123	-	16,641	2,597	30,361
Capital Expenditures	-	-	-	-	-
Total expenditures	<u>11,123</u>	<u>-</u>	<u>16,641</u>	<u>2,597</u>	<u>30,361</u>
Excess (Deficiency) of Revenues Over Expenditures	(5,744)	34,409	7,621	(2,106)	34,180
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	10,000	-	-	-	10,000
Transfers Out	-	(34,409)	-	-	(34,409)
Net Change in Fund Balances	4,256	-	7,621	(2,106)	9,771
Fund balance - Beginning of Year	-	-	30,084	15,181	45,265
Fund balance - End of Year	<u>\$ 4,256</u>	<u>\$ -</u>	<u>\$ 37,705</u>	<u>\$ 13,075</u>	<u>\$ 55,036</u>

**Grant Parish Sheriff**

**Combining Statement of Fiduciary Net Position - Custodial Funds**

**June 30, 2024**

	Bonds and Fines Fund	Cash Bonds Fund	Civil Fund	Property Tax Collections	Sales Tax Collections	Total Custodial Funds
<b><u>Assets</u></b>						
Cash and Cash Equivalents	\$ 53,347	\$ 105,766	\$ 48,279	\$ 28,195	\$ 724,994	\$ 960,581
Receivables	-	-	-	-	-	-
Total Assets	<u>\$ 53,347</u>	<u>\$ 105,766</u>	<u>\$ 48,279</u>	<u>\$ 28,195</u>	<u>\$ 724,994</u>	<u>\$ 960,581</u>
<b><u>Liabilities</u></b>						
Due to Taxing Bodies and Others	\$ 1,908	\$ -	\$ -	\$ 28,195	\$ 724,994	\$ 755,097
Total Liabilities	<u>1,908</u>	<u>-</u>	<u>-</u>	<u>28,195</u>	<u>724,994</u>	<u>755,097</u>
<b><u>Net Position</u></b>						
Restricted For:						
Individuals, Organizations and Other Governments	51,439	105,766	48,279	-	-	205,484
Total Net Position	<u>\$ 51,439</u>	<u>\$ 105,766</u>	<u>\$ 48,279</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 205,484</u>

# **Grant Parish Sheriff**

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

	Bonds and Fines Fund	Cash Bonds Fund	Civil Fund	Property Tax Collections	Sales Tax Collections	Total Custodial Funds
<b><u>Additions</u></b>						
Bonds and Fines	\$ 759,886	\$ 92,879	\$ -	\$ -	\$ -	\$ 852,765
Civil Collections	-	-	705,442	-	-	705,442
Property Taxes and Related Receipts	-	-	-	11,737,688	-	11,737,688
Revenue Sharing	-	-	-	453,971	-	453,971
Sales Taxes	-	-	-	-	9,475,618	9,475,618
Other	-	1,955	235	83,798	-	85,988
Total Additions	<u>759,886</u>	<u>94,834</u>	<u>705,677</u>	<u>12,275,457</u>	<u>9,475,618</u>	<u>23,311,472</u>
<b><u>Deductions</u></b>						
Distribution of Fines	199,315	116,084	-	-	-	315,399
Distribution of Court Cost and Fees	557,881	-	-	-	-	557,881
Refunds to Litigants	-	-	578,236	-	-	578,236
Distribution to Taxing Bodies	-	-	-	11,737,356	9,294,560	21,031,916
Distribution to Pension Plans	-	-	-	336,649	-	336,649
Refunds	-	-	-	132,548	9,298	141,846
Administrative Expenses	-	-	117,235	68,904	171,760	357,899
Total Deductions	<u>757,196</u>	<u>116,084</u>	<u>695,471</u>	<u>12,275,457</u>	<u>9,475,618</u>	<u>23,319,826</u>
Net Increase (Decrease) in Fiduciary Net Position	2,690	(21,250)	10,206	-	-	(8,354)
Fiduciary Net Position - Beginning	<u>48,749</u>	<u>127,016</u>	<u>38,073</u>	<u>-</u>	<u>-</u>	<u>213,838</u>
Fiduciary Net Position - Ending	<u>\$ 51,439</u>	<u>\$ 105,766</u>	<u>\$ 48,279</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 205,484</u>

**Grant Parish Sheriff**

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

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**Agency Head (Sheriff) - Steven McCain**

**Purpose:**

Compensation \$ 196,176

Benefits

Health Insurance 8,520

Deferred Compensation 2,400

Retirement 19,857

Travel Reimbursements 1,544

# **Grant 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**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended December 31, 2023</b>	<b>Second Six Month Period Ended June 30, 2024</b>
Beginning Balance of Amounts Collected	\$ 177,487	\$ 176,777
Add: Collections		
Criminal Court Costs/Fees	167,826	187,065
Criminal Fines - Other	200,035	203,460
Bond Fees	51,588	41,290
Interest Earned on Collected Balances	215	188
Other	162	1,391
<b>Subtotal Collections</b>	<b>419,826</b>	<b>433,394</b>
Less: Disbursements to Governments & Nonprofits		
Criminal Court Cost / Fees		
Central Louisiana Juvenile Detention	5,569	6,345
Clerk of Court (35th Judicial District)	19,325	22,929
State of Louisiana - CMIS	2,252	2,545
Drug Abuse Resistance Education	6,069	9,165
District Attorney (35th Judicial District)	51,620	51,070
Judge's Office (35th Judicial District)	30,784	25,581
Louisiana Department of Health and Hospitals	1,550	1,915
Louisiana Supreme Court	364	419
Louisiana Commission on Law Enforcement	5,744	7,475
North Louisiana Crime Lab	30,411	36,740
Other	2,310	2,880
Police Jury (Grant Parish)	5,314	6,411
Public Defender (35th Judicial District)	52,243	49,773
Grant Parish Criminal Court Fund, Criminal Fines - Other		
Criminal Court Fund (35th Judicial District)	89,838	109,476
Village of Creola	38	133
Bond Fees		
District Attorney (35th Judicial District)	2,389	1,180
Criminal Court Fund (35th Judicial District)	-	-
Other	1,186	11,321
Less: Amounts Retained by the Sheriff's Office		
Criminal Court Cost / Fees	60,488	58,733
Bond Fees	14,641	18,861
Less: Disbursements to Individuals /3rd Party Collection		
Bond Fee Refunds	38,401	28,105
<b>Subtotal Disbursements / Retainage</b>	<b>420,536</b>	<b>451,057</b>
<b>Ending Balance of Amounts Collected but not Disbursed</b>	<b>\$ 176,777</b>	<b>\$ 159,114</b>



November 13, 2024

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 Steven McCain  
Grant 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 Grant Parish Sheriff, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Grant Parish Sheriff's basic financial statements, and have issued our report thereon dated November 13, 2024

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered Grant 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 Grant Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Grant 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



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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 the 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as items 2024-001.

**GRANT PARISH SHERIFF'S RESPONSE TO FINDING**

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

**PURPOSE OF THIS REPORT**

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



Rozier, McKay & Willis  
Certified Public Accountants



# **GRANT PARISH SHERIFF**

## **SCHEDULE OF FINDINGS**

**For the Year Ended June 30, 2024**

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

#### **Financial Statements**

- The Independent Auditor's Report on the financial statements for the Grant 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.
- One instance of noncompliance material to the financial statements was detected.

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

<b>2024-001</b>	<b>Unfavorable Budget Variances</b>
Condition	Expenditures exceeded appropriations by more than limits permitted by State Law.
Criteria	State law prohibits actual expenditures from exceeding appropriations appearing in the amended budget by more than five percent (5%).
Cause	Expenditures subject to accrual at yearend exceeded expectations.
Effect	Failure to comply with State Law.
Recommendation	Further consideration should be given to provisions for accruals when the amended budget is prepared.

# **GRANT PARISH SHERIFF**

## **MANAGEMENT'S CORRECTIVE ACTION PLAN**

**For the Year Ended June 30, 2024**

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<b>SECTION I</b> <b>Internal Control And Compliance Material To The Financial Statements.</b>	
No findings were reported in the schedule of findings.	Response – N/A
<b>SECTION II</b> <b>Internal Control and Compliance Material to Federal Awards</b>	
<b><u>2024-001: UNFAVORABLE BUDGET VARIANCES</u></b> Unfavorable budget variances exceeded limits permitted by State Law.	<b><u>2024-001: RESPONSE</u></b> Budget practices will be revised to include consideration of additional factors that could influence budget variances.
<b>SECTION III</b> <b>Management Letter</b>	
No management letter was issued with this report.	Response – N/A

# **GRANT PARISH SHERIFF**

## **SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES**

<b>SECTION I</b> <b>Internal Control And Compliance Material To The Financial Statements.</b>	
<b><u>2023-001: SECURITY FOR DEPOSITS</u></b> Deposits at one financial institution exceeded coverage provided by the Federal Deposit Insurance Corporation (FDIC) and letters of credit provided by the Federal Home Loan Bank on behalf of the financial institution.	<b><u>2023-001: RESOLVED</u></b> For the current period, security has been sufficient to cover the entire deposit relationship.
<b>SECTION II</b> <b>Internal Control and Compliance Material to Federal Awards</b>	
No findings were reported in the schedule of findings.	Response – N/A
<b>SECTION III</b> <b>Management Letter</b>	
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 GRANT

AFFIDAVIT

Steven McCain, Sheriff of Grant Parish

BEFORE ME, the undersigned authority, personally came and appeared, Steven McCain, the Sheriff of Grant 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:**

**\$28,195 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 Grant Parish

Sworn to and subscribed before me, Notary this 5th day of December, 2024, in my office in Colfax, Louisiana.

  
\_\_\_\_\_  
(Signature)  
Elmer Pose Tolbert Print # 56871

Grant Parish, LA (Commission)

**APPENDIX B**  
**Statewide Agreed-Upon Procedures**



Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Grant Parish Sheriff and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Grant 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  
December 3, 2024



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**Grant 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"> <li>• Budgeting</li> <li>• Purchasing</li> <li>• Disbursements</li> <li>• Receipts</li> <li>• Payroll/Personnel</li> <li>• Contracting</li> <li>• Credit Cards</li> <li>• Travel and expense reimbursements</li> <li>• Ethics</li> <li>• Debt Service</li> <li>• Disaster Recovery / Business Continuity</li> <li>• Sexual Harassment</li> </ul>	<p>Policies were provided for the following categories:</p> <ul style="list-style-type: none"> <li>• Budgeting</li> <li>• Purchasing</li> <li>• Disbursements</li> <li>• Receipts</li> <li>• Payroll/Personnel</li> <li>• Contracting</li> <li>• Credit Cards</li> <li>• Travel and expense reimbursements</li> <li>• Ethics</li> <li>• Debt Service</li> <li>• Disaster Recovery / Business Continuity</li> <li>• Sexual Harassment</li> </ul> <p>Polices for Debt Service were not applicable due to limited activity.</p>	<p><b><i>N/A - No findings or criticisms were reported.</i></b></p>



**Grant 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><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>N/A – No findings or criticisms were reported.</i></b></p>

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

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<b>Board (or Finance Committee)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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 – Previous unrestricted fund balances were positive amounts.	<b><i>N/A – No findings or criticisms were reported.</i></b>
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.	<b><i>N/A – No findings or criticisms were reported.</i></b>

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

<b>Bank Reconciliations</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<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>The absence of a documented review is mitigated by retaining an independent consultant to perform the review process.</p> <p>Checks outstanding more than 12 months were limited to 21 items with a combined value of \$162,148.09. No evidence of research was available.</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>Due to the limited volume checks outstanding more than 12 months, no further was considered necessary.</p>

# **Grant Parish Sheriff**

## **Statewide Agreed-Upon Procedures**

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

<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>4 Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).</p> <p>5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:</p> <p>a) Employees that are responsible for cash collections do not share cash drawers/registers.</p>	<p>A list of sites and the necessary representations were obtained.</p> <p>Sharing of cash drawers was mitigated by the following safeguards:</p> <ul style="list-style-type: none"> <li>• Employees log in and out of the terminal for each transaction.</li> <li>• Employees sign each receipt.</li> </ul>	<p><i>N/A - No findings or criticisms were reported.</i></p> <p><i>N/A - No findings or criticisms were reported.</i></p>

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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 made by an employee that does not engage in collections.	<i><b>N/A - No findings or criticisms were reported.</b></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><b>N/A - No findings or criticisms were reported.</b></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 performed by an independent consultant that is not engaged in collections.	<i><b>N/A - No findings or criticisms were reported.</b></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><b>N/A - No findings or criticisms were reported.</b></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		

# **Grant Parish Sheriff**

## **Statewide Agreed-Upon Procedures**

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

<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<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.</p> <p>For each transaction selected, receipts 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><b>N/A – No findings or criticisms were reported.</b></i></p> <p><i><b>N/A – No findings or criticisms were reported.</b></i></p> <p><i><b>N/A – No findings or criticisms were reported.</b></i></p> <p><i><b>N/A – No findings or criticisms were reported.</b></i></p> <p><i><b>N/A – No findings or criticisms were reported.</b></i></p>

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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><b>N/A – No findings or criticisms were reported.</b></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><b>N/A – No findings or criticisms were reported.</b></i>
b) At least two employees are involved in processing and approving payments to vendors.	Multiple employees are involved in processing and approving.	<i><b>N/A – No findings or criticisms were reported.</b></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><b>N/A – No findings or criticisms were reported.</b></i>

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<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 also deliver mail to the postal service.</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</p>	<p>Appropriate approval was present.</p>	<p><i>N/A – No findings or criticisms were reported.</i></p>



**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

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<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
signers per the entity's policy. Note: If no 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.		

**Grant 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>

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

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<b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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.	<b><i>N/A - No findings or criticisms were reported.</i></b>

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

<b>Travel and Expense Reimbursement</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<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 (<a href="http://www.gsa.gov">www.gsa.gov</a>).</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>

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

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

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

<b>Contracts</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<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>Contracts identified were limited to construction of a new evidence building. The bid was advertised and awarded based on engineers tabulation.</p> <p>The Sheriff has authority to approve.</p> <p>No amendments were present.</p> <p>Invoices agree with terms and conditions.</p>	<p><i><b>N/A – No findings or criticisms were reported.</b></i></p> <p><i><b>N/A – No findings or criticisms were reported.</b></i></p> <p><i><b>N/A – No findings or criticisms were reported.</b></i></p> <p><i><b>N/A – No findings or criticisms were reported.</b></i></p>

# **Grant Parish Sheriff**

## **Statewide Agreed-Upon Procedures**

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

<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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.	<b><i>N/A – No findings or criticisms were reported.</i></b>
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.	<b><i>N/A – No findings or criticisms were reported.</i></b>
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	Evidence of approval was provided.	<b><i>N/A – No findings or criticisms were reported.</i></b>
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	Leave taken was properly reflected in the payroll records.	<b><i>N/A – No findings or criticisms were reported.</i></b>
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	Final payments were consistent with leave balances provided by the payroll service bureau's records.	<b><i>N/A – No findings or criticisms were reported.</i></b>

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

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<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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.	<b><i>N/A - No findings or criticisms were reported.</i></b>



**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

<b>Ethics</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<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 not available.</p>	<p><i>N/A - No findings or criticisms were reported.</i></p> <p>Each employee has an employee manual on their computer that includes the ethics policy.</p>
<p>22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>Based on interpretations of RS 42:1170, it does not apply to units of local government.</p>	<p><i>N/A - No findings or criticisms were reported.</i></p>

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

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<b>Debt Service</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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 – New obligations were limited to leases with non-appropriation clauses	<b><i>N/A – No findings or criticisms were reported.</i></b>
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 – Outstanding debt does not include any reserve requirements.	<b><i>N/A – No findings or criticisms were reported.</i></b>

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

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<b>Fraud Notice</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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.	<b><i>N/A - No findings or criticisms were reported.</i></b>
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.	<b><i>N/A - No findings or criticisms were reported.</i></b>

# **Grant Parish Sheriff**

## **Statewide Agreed-Upon Procedures**

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

<b>Information Technology Disaster Recovery /Business Continuity</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>27 Perform the following procedures, <b>verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</b></p> <p>a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.</p> <p>b. 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>c. 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>d. Obtain a listing of the entity's computers currently in use and their related locations, and</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>We performed the procedure and discussed the results with management.</p>	<p><i><b>N/A - No findings or criticisms were reported.</b></i></p> <p><i><b>N/A - No findings or criticisms were reported.</b></i></p> <p><i><b>N/A - No findings or criticisms were reported.</b></i></p> <p><i><b>N/A - No findings or criticisms were reported.</b></i></p>

**Grant 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>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>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.</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>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<sup>1</sup>. The requirements are as follows:</p> <p>Hired before June 9, 2020 - completed the training; and</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>

<sup>1</sup> While it appears to be a good practice for charter schools to ensure its employees are trained to keep their information technology assets safe from cyberattack, charter schools do not appear required to comply with 42:1267. An individual charter school, though, through specific provisions of its charter, may mandate that all employees/officials receive cybersecurity training.

**Grant Parish Sheriff**

**Statewide Agreed-Upon Procedures**

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

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Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.		

# **Grant Parish Sheriff**

## **Statewide Agreed-Upon Procedures**

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

<b>Sexual Harassment</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
29 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.	Certificates demonstrating one hour of sexual harassment training were available for each employee selected.	<b><i>N/A – No findings or criticisms were reported.</i></b>
30 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,	<b><i>N/A – No findings or criticisms were reported.</i></b>
31 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.	The report was completed as required.	<b><i>N/A – No findings or criticisms were reported.</i></b>