

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2022
AND FOR THE YEAR THEN ENDED
WITH
INDEPENDENT AUDITOR'S REPORTS



SILAS SIMMONS LLP
CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2022

TABLE OF CONTENTS

	Statement	Page
INDEPENDENT AUDITOR'S REPORT -----		1-3
SECTION I - REQUIRED SUPPLEMENTARY INFORMATION		
Management's Discussion and Analysis -----		4-8
SECTION II - GOVERNMENT-WIDE FINANCIAL STATEMENTS		
Statement of Net Position-----	A	9
Statement of Activities-----	B	10
SECTION III - FUND FINANCIAL STATEMENTS		
Governmental Funds:		
Balance Sheet-----	C	11
Reconciliation of the Balance Sheet - Governmental Fund to the Statement of Net Position -----	D	12
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund -----	E	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities-----	F	14
Statement of Fiduciary Assets and Liabilities -----	G	15
Statement of Changes - Fiduciary Net Position -----	H	16
NOTES TO THE BASIC FINANCIAL STATEMENTS -----		17-31
SECTION IV - ADDITIONAL REQUIRED SUPPLEMENTARY INFORMATION		
Budgetary Comparison Schedule - General Fund -----	1	32
Notes to the Budgetary Comparison Schedule -----		33
Schedule of the Sheriff's Proportionate Share of the Net Pension Liability -----	2	34
Schedule of the Sheriff's Contributions -----	3	35
Schedule of Changes in Net OPEB Liability and Related Ratios -----		36

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2022

TABLE OF CONTENTS

	Statement	Page
SECTION V - OTHER SUPPLEMENTARY INFORMATION		
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head-----		37
Affidavit - Tax Collector Cash -----		38
Justice System Funding Reporting Schedule -----		39
SECTION VI - OTHER REPORTS		
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> -----		40-41
SECTION VII - SCHEDULE OF FINDINGS		
Schedule of Findings-----		42
Schedule of Prior Year Audit Findings -----		43
Schedule of Current Year Audit Findings -----		44
SECTION VIII - APPLYING AGREED-UPON PROCEDURES		
Independent Accountant's Report on Applying Agreed-Upon Procedures -----		45-46
Supplemental Schedule of Agreed-Upon Procedures and Findings ---		47-53
Schedule of Exceptions -----		54

INDEPENDENT AUDITOR'S REPORT

Honorable David K. Hedrick, Jr.
Concordia Parish Sheriff
Vidalia, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Concordia Parish Sheriff as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Concordia 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 Concordia Parish Sheriff as of June 30, 2022, 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. 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 Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 Concordia 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 Responsibility 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Concordia 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 Concordia Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 8, the budgetary comparison information on pages 32 through 33, the Schedule of the Sheriff's Proportionate Share of the Net Pension Liability on page 34, the Schedule of the Sheriff's Contributions on page 35, and the Schedule of Changes in Net OPEB Liability and Related Ratios on page 36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head and the Sheriff's sworn affidavit on pages 37 and 38, respectively, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head and the Sheriff's sworn affidavit are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head and the Sheriff's sworn affidavit are 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 April 28, 2023, on our consideration of the Concordia Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Concordia Parish Sheriff's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Silas Simmons, LLP".

Natchez, Mississippi
April 28, 2023

SECTION I
REQUIRED SUPPLEMENTARY INFORMATION

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

INTRODUCTION

The discussion and analysis of the Concordia Parish Sheriff's financial performance provides an overall narrative review of the Sheriff's financial activities for the year ended June 30, 2022. The intent of this discussion and analysis is to look at the Sheriff's financial performance as a whole; readers should also review the notes to the basic financial statements and the financial statements to enhance their understanding of the Sheriff's financial performance.

The Concordia Parish Sheriff's office is located on Carter Street in Vidalia, Louisiana, with outlying facilities located in all parts of Concordia Parish.

FINANCIAL HIGHLIGHTS

The financial statements included in this report provide insight into the financial status for the year. Based upon the operations of the years ended June 30, 2022 and 2021, the Concordia Parish Sheriff's net position increased by \$3,118,386 in 2022 and increased by \$595,266 in 2021. This resulted in an ending net position (deficit) of (\$6,411,906) in 2022 and (\$9,530,292) in 2021.

1. The ending cash balance for the Concordia Parish Sheriff was \$3,701,179 at June 30, 2022, and \$2,373,351 at June 30, 2021.
2. The Sheriff had \$15,380,075 in revenues for the year ended June 30, 2022, and \$13,074,478 for the year ended June 30, 2021, which primarily consisted of property taxes, grants, prisoner upkeep, and interest income. There were \$12,261,689 in expenditures, including depreciation of \$510,020, for the year ended June 30, 2022, and \$12,479,212 in expenditures, including depreciation of \$423,821, for the year ended June 30, 2021.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Concordia Parish Sheriff's basic financial statements. The Sheriff's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-Wide Financial Statements

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

The Statement of Net Position presents information on all of the Sheriff's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff's office is improving or deteriorating.

The Statement of Activities presents information showing how the Sheriff's net position changed during the most recent fiscal year.

The government-wide financial statements outline functions of the Sheriff that are principally supported by property taxes and intergovernmental revenues (governmental activities). Fixed assets and related debt are also supported by taxes and intergovernmental revenues.

The government-wide financial statements can be found on pages 9 through 10 of this report.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

The basic governmental fund financial statements can be found on pages 11 through 16 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the fund financial statements. The notes to the financial statements can be found on pages 17 through 31 of this report.

FUND FINANCIAL ANALYSIS

Net position may serve as a useful indicator of a government's financial position. In the case of the Sheriff's, liabilities exceeded assets by \$6,411,906 as of June 30, 2022.

Net Position for the periods ending June 30, 2022 and 2021

The following is a condensed statement of the Concordia Parish Sheriff's net position as of June 30, 2022 and 2021:

	Year ended June 30,	
	2022	2021
Current assets	\$ 6,101,029	\$ 3,894,412
Noncurrent assets – capital assets	<u>3,709,958</u>	<u>4,049,161</u>
Total assets	<u>\$ 9,810,987</u>	<u>\$ 7,943,573</u>
Deferred outflows of resources	<u>\$ 7,794,825</u>	<u>\$ 10,449,515</u>
Current liabilities	\$ 333,809	\$ 584,581
Long-term liabilities	<u>14,889,831</u>	<u>19,959,575</u>
Total liabilities	<u>\$ 15,223,640</u>	<u>\$ 20,544,156</u>
Deferred inflows of resources	<u>\$ 8,794,078</u>	<u>\$ 7,379,224</u>
Net position		
Investment in capital assets	\$ 3,275,047	\$ 3,332,666
Unrestricted (deficit)	<u>(9,686,953)</u>	<u>(12,862,958)</u>
Total net position (deficit)	<u>\$ (6,411,906)</u>	<u>\$ (9,530,292)</u>

A large portion of the Sheriff's net (deficit) is its investment in capital assets such as equipment and facilities, in the amount of \$3,275,047. The deficit of \$9,686,953, unrestricted, is current assets less OPEB, accrued compensated absences liabilities, and net pension liability.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022

The following is a summary of the statement of activities:

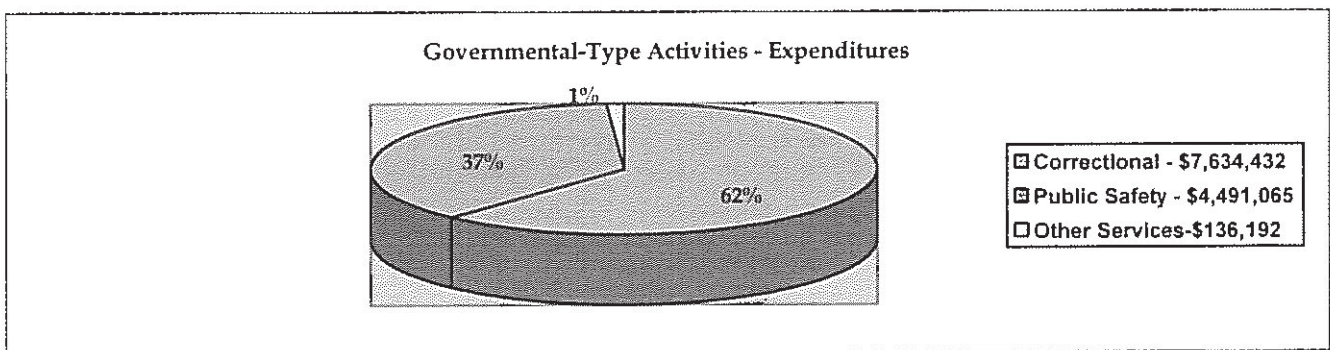
	Year ended June 30,	
	2022	2021
Revenues:		
Charges for services:		
Public safety	\$ 315,028	\$ 297,836
Corrections	9,342,937	7,718,323
Mowing	368,709	539,102
General revenues:		
Ad valorem taxes	3,141,351	2,943,633
State supplementary pay	276,428	349,599
State revenue sharing	128,200	124,894
Interest	4,556	2,405
Other	857,534	454,323
Grants	<u>945,332</u>	<u>644,363</u>
Total revenues	<u>\$ 15,380,075</u>	<u>\$ 13,074,478</u>
Expenses:		
Operating expenses:		
Public safety	\$ 4,491,065	\$ 4,874,112
Corrections	7,634,432	7,493,050
Mowing	<u>136,192</u>	<u>112,050</u>
Total expenses	<u>\$ 12,261,689</u>	<u>\$ 12,479,212</u>
Increase in net position	<u>\$ 3,118,386</u>	<u>\$ 595,266</u>
Net position, beginning of year (deficit)	<u>\$ (9,530,292)</u>	<u>\$ (10,125,558)</u>
Net position, end of year (deficit)	<u>\$ (6,411,906)</u>	<u>\$ (9,530,292)</u>

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

Governmental-Type Activities

The governmental-type activities of the Sheriff include revenues resulting from fines and fees charged, fees charged for the care and feeding of prisoners, and contract fees for mowing and upkeep activities. It also includes grants for law enforcement activities and prisoner functions.

The following presents in graphs the information from the Statement of Activities for the governmental-type activities:



The notes to the financial statements should be read to have a full understanding of the data in the government-wide financial statements.

CAPITAL ASSETS AND DEBT

As of June 30, 2022, the Sheriff had \$11,487,287 invested in capital assets net of accumulated depreciation of \$7,777,329. During the fiscal year ended June 30, 2022, the Sheriff had \$170,817 in capital asset additions.

LONG-TERM DEBT

At June 30, 2022, the Sheriff had total long-term debt of \$15,029,822, which was due to the net pension liability, net OPEB obligation, capital lease, and accrued compensated absences. Notes 7 through 10 to the financial statements includes information related to this debt.

BUDGET AMENDMENTS

Amendments to the budget for revenues resulted from a change in revenues and expenditures from the amounts estimated at the beginning of the year. For the year audited, the budget was amended once.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

MANAGEMENT COMMENTS

The Concordia Parish Sheriff's Office started FY 21-22 off with an uneasiness about the continued effects of COVID-19 on the prison industry. The previous year's expenses related to Covid-19 became a permanent part of the CPSO's budget. But unlike FYE 2021 we were able to focus more on streamlining policies and procedures, regulating our inmate population, and ensuring measures were in place to keep our staff and inmate population safe during the pandemic.

The Concordia Parish Women's Facility continued to grow over the past year. At its peak during FYE 2021, this facility held 200+ female inmates from throughout the state. With this increased population of non-violent offenders, we were able to expand our work release program. As a result, we were able to secure jobs for over 40 female inmates. This was not only a major rehabilitation initiative for the inmates, but it helped to generate a steady revenue stream for the work release program that had dwindled with the decrease in oil field jobs. It also created a reliable workforce for several parish businesses.

Concordia Corrections I (Men's Facility) continued to keep a consistent inmate population. The facility was hit hard but remained operational during the 2021 winter storm. The facility has also faced the dwindling workforce during the pandemic thus creating a high turnover rate and limited employee pool. This trend resulted in increased over-time pay, medical leave, and benefit usage.

The Concordia Parish Sheriff's Office continues to provide approximately 170 jobs for parish and surrounding parish residents, and maintains the operations of the Concordia Parish Correctional Facility, Concordia Parish Women's Facility (formerly the Concordia Parish Work Release), as well as the Concordia Parish Sheriff's Office. These jobs include the operation of the criminal, civil, administrative, and correctional divisions. The CPSO has also provided Concordia Parish School Board with 3 certified SRO officers.

The CPSO staff continues to work to cut costs in efforts to balance the budget. The CPSO has continued to utilize a lease program for all patrol and transport vehicles, which has allowed the CPSO to save money by reducing spending in repair, maintenance, fuel and upkeep. Credit card collections have continued online as well as through the CPSO mobile app helping to increase collections in taxes, fines, and fees. A new website has been developed to increase online payments as well as keeping the public abreast of sheriff office activity.

REQUEST FOR INFORMATION

This financial report is designed to provide citizens, taxpayers, customers, and creditors with a general overview of the Sheriff's finances and to show the Sheriff's accountability for the money received. Any questions about this report or request for additional information may be directed to Sheriff Hedrick at (318) 336-5231.

SECTION II
GOVERNMENT-WIDE FINANCIAL STATEMENTS

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
JUNE 30, 2022

	<u>Total</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 3,701,179
Accounts receivable	1,426,413
Due from other governmental units	936,693
Commodities inventory	22,464
Prepaid expenses	14,280
Capital assets, net	<u>3,709,958</u>
Total assets	<u>\$ 9,810,987</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	<u>\$ 7,794,825</u>
<u>LIABILITIES</u>	
Accounts payable	\$ 12,417
Salaries and benefits payable	181,401
Capital lease payable - current	139,991
Capital lease payable - long-term	294,920
Accrued compensated absences	387,020
Net OPEB obligation	8,811,884
Net pension liability	<u>5,396,007</u>
Total liabilities	<u>\$ 15,223,640</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	<u>\$ 8,794,078</u>
<u>NET POSITION</u>	
Invested in capital assets, net of capital lease obligations	\$ 3,275,047
Unrestricted (deficit)	<u>(9,686,953)</u>
Total net position (deficit)	<u><u>\$ (6,411,906)</u></u>

The accompanying notes are an integral part of this financial statement.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position Governmental Activities
		Fines, Fees, and Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public safety	\$ 4,491,065	\$ 315,028	\$ 378,788	\$ (3,797,249)
Correctional	7,634,432	9,342,937	566,544	2,275,049
Grass mowing	136,192	368,709	-	232,517
Total governmental activities	<u>\$ 12,261,689</u>	<u>\$ 10,026,674</u>	<u>\$ 945,332</u>	<u>\$ (1,289,683)</u>
General revenues:				
Taxes - ad valorem				\$ 3,141,351
State supplementary pay				276,428
State revenue sharing				128,200
Interest earnings				4,556
Miscellaneous				<u>857,534</u>
Total general revenues				<u>\$ 4,408,069</u>
Change in net position				\$ 3,118,386
Net position - beginning (deficit)				<u>(9,530,292)</u>
Net position - ending (deficit)				<u><u>\$ (6,411,906)</u></u>

The accompanying notes are an integral part of this financial statement.

SECTION III
FUND FINANCIAL STATEMENTS

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund
<u>ASSETS</u>	
Cash and cash equivalents	\$ 3,701,179
Accounts receivable	1,426,413
Due from other governmental units	936,693
Commodities inventory	22,464
Prepaid expenses	14,280
	<hr/>
Total assets	\$ 6,101,029
	<hr/>
<u>LIABILITIES</u>	
Accounts payable	\$ 12,417
Salaries and benefits payable	181,401
	<hr/>
Total liabilities	\$ 193,818
	<hr/>
<u>FUND BALANCE</u>	
Unassigned	\$ 5,907,211
	<hr/>
Total liabilities and fund balances	\$ 6,101,029
	<hr/>

The accompanying notes are an integral part of this financial statement.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Fund Balances, Total Governmental Funds (Statement C)		\$	5,907,211
Total Net Position reported for governmental activities in the Statement of Net Position is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.			
Capital assets, net			3,709,958
Deferred outflows and inflows are not financial resources or currently payable.			
Deferred outflows	\$	7,794,825	
Deferred inflows		<u>(8,794,078)</u>	(999,253)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.			
Capital lease	\$	(434,911)	
Accrued compensated absences		(387,020)	
Net OPEB obligation		(8,811,884)	
Net pension liability		<u>(5,396,007)</u>	<u>(15,029,822)</u>
Net Position of Governmental Activities (Statement A)			<u>\$ (6,411,906)</u>

The accompanying notes are an integral part of this financial statement.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund
REVENUES	
Ad valorem taxes	\$ 3,141,351
Intergovernmental revenues:	
Federal funds:	
Grants: Correctional	72,555
Public safety	362,372
State funds:	
State revenue sharing	128,200
State supplementary pay	276,428
State grants:	
Correctional	493,989
Public safety	16,416
Mowing contract	368,709
Miscellaneous	857,534
Fines and forfeitures	84,298
Civil and criminal fees	100,416
Feeding and keeping prisoners - jail	130,314
Feeding and keeping prisoners - CPCF	8,943,935
Telephone commissions - CPCF	399,002
Interest income	4,556
Total revenues	<u>\$ 15,380,075</u>
EXPENDITURES	
Public safety:	
Personnel services and related benefits	\$ 3,204,665
Operating services	1,272,478
Materials and supplies	17,429
Travel and other charges	1,079
Capital outlay	153,460
Total public safety	<u>\$ 4,649,111</u>
Correctional facility:	
Personnel services and related benefits	\$ 4,271,824
Operating services	3,268,460
Materials and supplies	314,021
Capital outlay	11,358
Total correctional facility	<u>\$ 7,865,663</u>
Grass mowing contract:	
Operating services	\$ 70,600
Materials and supplies	45,810
Capital Outlay	5,999
Total grass mowing contract	<u>\$ 122,409</u>
Debt service:	
Principal retirement	\$ 281,584
Interest charges	41,606
Total debt service	<u>\$ 323,190</u>
Total expenditures	<u>\$ 12,960,373</u>
Excess of revenues over expenditures	<u>\$ 2,419,702</u>
Net change in fund balance	\$ 2,419,702
Fund balance at beginning of year	3,487,509
Fund balance at end of year	<u><u>\$ 5,907,211</u></u>

The accompanying notes are an integral part of this financial statement.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Net Change in Fund Balances, Total Governmental Funds (Statement E)	\$	2,419,702
---	----	-----------

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$	170,817	
Depreciation expense		(510,020)	(339,203)

Net pension expense is reported in governmental funds as expenditures as they are paid; however, in the statement of activities the net position expense is reported according to estimates required by GASB 68.

Pension expenses paid	\$	386,580	
Pension expenses per GASB 68		326,740	713,320

Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds.

Compensated absences	42,983
----------------------	--------

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

	281,584
--	---------

Change in Net Position of Governmental Activities (Statement B)	\$	3,118,386
---	----	-----------

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2022

	Sheriff's Fund	Tax Collector Fund	Inmate Fund	Total
<u>ASSETS</u>				
Cash and cash equivalents	\$ 206,389	\$ 160,933	\$ 259,919	\$ 627,241
Accounts receivable	181,622	425,196	-	606,818
	<u>\$ 388,011</u>	<u>\$ 586,129</u>	<u>\$ 259,919</u>	<u>\$ 1,234,059</u>
Total current assets	<u>\$ 388,011</u>	<u>\$ 586,129</u>	<u>\$ 259,919</u>	<u>\$ 1,234,059</u>
<u>LIABILITIES</u>				
Due to taxing bodies and others	\$ 388,011	\$ 586,129	\$ 259,919	\$ 1,234,059
	<u>\$ 388,011</u>	<u>\$ 586,129</u>	<u>\$ 259,919</u>	<u>\$ 1,234,059</u>
Total current liabilities	<u>\$ 388,011</u>	<u>\$ 586,129</u>	<u>\$ 259,919</u>	<u>\$ 1,234,059</u>

The accompanying notes are an integral part of this financial statement.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
STATEMENT OF CHANGES - FIDUCIARY NET POSITION
JUNE 30, 2022

	Sheriff's Fund	Tax Collector Fund	Inmate Fund	Total
Unsettled balance due to taxing bodies and others at beginning of year	\$ 164,563	\$ 386,858	\$ 402,175	\$ 953,596
<u>ADDITIONS</u>				
Deposits:				
Fines, forfeitures, and costs	\$ 648,846	\$ -	\$ -	\$ 648,846
Suits and seizures	443,674	-	-	443,674
Garnishments	94,453	-	-	94,453
Taxes, fees paid to tax collector	-	16,624,643	-	16,624,643
State revenue sharing	-	391,003	-	391,003
Interest earned	348	9,952	-	10,300
Inmate income	-	-	2,517,146	2,517,146
Total additions	\$ 1,187,321	\$ 17,025,598	\$ 2,517,146	\$ 20,730,065
<u>DEDUCTIONS</u>				
Deposits, taxes, fees settled to:				
Concordia Parish:				
Sheriff's general fund	\$ 228,012	\$ 3,260,662	\$ 334,623	\$ 3,823,297
Clerk of Court	39,369	-	-	39,369
Police Jury	119,318	1,925,103	-	2,044,421
School Board	-	6,266,187	-	6,266,187
Library	-	1,329,886	-	1,329,886
Assessor	-	680,587	-	680,587
Concordia Council on Aging	-	607,831	-	607,831
Health service	-	274,667	-	274,667
Monterey Fire Protection Parish	-	122,874	-	122,874
Concordia Fire Parish No. 2	-	711,667	-	711,667
Concordia Recreation Parish No. 1	-	137,601	-	137,601
Concordia Recreation Parish No. 2	-	82,398	-	82,398
Concordia Recreation Parish No. 3	-	380,581	-	380,581
Town of Vidalia	-	121,004	-	121,004
Louisiana Tax Commission	-	-	-	-
Louisiana Forestry Service	-	8,062	-	8,062
Fifth Parish Levee Board	-	627,049	-	627,049
Litigants	304,096	-	-	304,096
Other cash disbursed	273,078	290,168	2,324,779	2,888,025
Total deductions	\$ 963,873	\$ 16,826,327	\$ 2,659,402	\$ 20,449,602
Unsettled balances due to taxing bodies and others at end of year	\$ 388,011	\$ 586,129	\$ 259,919	\$ 1,234,059

The accompanying notes are an integral part of this financial statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement Parish 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, 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, state revenue sharing funds, fines, costs, and bond forfeitures imposed by the Parish court.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Concordia Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

The Sheriff is an independently elected official; however, the Sheriff is fiscally dependent on the Concordia Parish Police Jury. The Police Jury maintains and operates the Parish courthouse in which the Sheriff’s office is located and provides funds for equipment and furniture for the Sheriff’s office. Because the Sheriff is fiscally dependent on the Police Jury, the Sheriff is a component unit of the Concordia Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the Sheriff’s general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund’s assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Sheriff. The following are the Sheriff’s governmental funds:

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FUND ACCOUNTING (continued)

Governmental Funds (continued)

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

Fiduciary Funds – Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections), for deposits held pending court action, and deposits held for inmates. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus but use the modified accrual basis of accounting.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund, of Statements C and E, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Sheriff operations.

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

Revenues

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

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the Sheriff is entitled to the funds.

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

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)

Expenditures

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character and function.

Government-Wide Financial Statements (GWFS)

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues

Program revenues included in the Statement of Activities (Statement B) are derived directly from Sheriff users as a fee for services; program revenues reduce the cost of the function to be financed from the Sheriff's general revenues.

E. BUDGETS

The Sheriff uses the following budget practices:

1. The Sheriff prepares a proposed budget for the general fund in June of each year for the year beginning July 1.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least 10 days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by the Sheriff.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. Budgets are adopted on a modified accrual basis.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the Sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States or under the laws of the United States.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. INVENTORIES

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by various governmental agencies. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method.

H. PREPAID ITEMS

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

I. CAPITAL ASSETS

Capital assets, which include land, buildings, furniture, fixtures and equipment, and vehicles, are reported in the statement of net position. Capital assets are capitalized at historical cost or estimated cost if historical is not available.

Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

Vehicles	5 – 10 years
Buildings	20 – 40 years
Furniture, fixtures, and equipment	5 – 20 years

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

J. COMPENSATED ABSENCES

The Sheriff has the following policy relating to vacation and sick leave:

After one year of service, employees of the Sheriff's office receive five working days of noncumulative vacation leave. For each year thereafter, they receive a total of 10 working days of noncumulative vacation leave. Employees receive the same number of cumulative sick leave days, which are not payable upon termination or retirement. The Sheriff's recognition and measurement for compensated absences follows GASB 16.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. COMPENSATED ABSENCES (continued)

GASB Statement 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if *both* of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments, as well as other employees who are expected to become eligible in the future to receive such payments.

The current portion of the liability for compensated absences is not reported in the fund financial statements. The liability is reported in the government-wide statements.

K. ESTIMATES

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

L. NET POSITION/FUND BALANCES

In the Statement of Net Position, the difference between a government's assets and liabilities is recorded as net position. The two components of net position are as follows:

Invested in Capital Assets, Net of Related Debt – This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes, capital leases, or other borrowings attributable to the acquisition, construction, or improvement of capital assets.

Unrestricted – This category represents net position not appropriable for expenditures or legally segregated for a specific future use.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

This Statement of Financial Position will often report a separate section for deferred outflows and/or deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expenses/expenditures) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources until that time.

NOTE 2 – LEVIED TAXES

The Sheriff is the ex-officio tax collector of the Parish and is responsible for the collection and distribution of ad valorem taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of the following year. The taxes are based on assessed values determined by the Concordia Parish Tax Assessor and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deduction for assessor's compensation and pension fund contributions.

The following is a summary of Concordia Parish levied ad valorem taxes for 2022:

Description	Levied Millage	Authorized Millage	Expiration Date
Parish Tax:			
Assessment district	4.34 M	4.73 M	N/A
Council on aging	4.00 M	4.00 M	2028
Drainage works buildings & Facilities	10.00 M	10.00 M	2027
Health unit	1.80 M	1.81 M	2030
Library	8.41 M	8.50 M	2028
General alimony	2.27 M	4.00 M	N/A
Law Enforcement tax:			
Sheriff's law enforcement	8.62 M	10.74 M	N/A
Sheriff's special	12.00 M	12.00 M	2026
School tax:			
School construction	2.78 M	5.00 M	N/A
School maintenance	24.49 M	25.00 M	2022
Fifth Louisiana Levee Parish	3.86 M	5.00 M	N/A
Fire Parish No. 1	9.86 M	10.00 M	2026
Fire Parish No. 2 maintenance	6.94 M	6.94 M	2030
Forestry tax	\$.08/ Acre	\$.08/ Acre	N/A
General alimony (Vidalia)	3.37 M	7.00 M	N/A
Recreation Parish No. 1	2.95 M	3.00 M	2027
Recreation Parish No. 2	6.20 M	6.29 M	2027
Recreation Parish No. 3	4.03 M	4.00 M	2050
School new construction	12.73 M	13.00 M	2024

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 2 – LEVIED TAXES (continued)

The following is a summary of Concordia Parish ad valorem taxes assessed and collected (cash basis) and the taxes receivable at June 30, 2022:

	Taxes Assessed	Taxes Collected	Taxes Uncollected 6/30/2022
Parish tax:			
Assessment district	\$ 670,878	\$ 659,239	\$ 11,639
Council on aging	617,832	607,113	10,719
Drainage works buildings & Facilities	1,570,542	1,543,746	26,796
Health unit	279,272	274,427	4,845
Library	1,312,113	1,289,351	22,762
General Alimony	351,040	344,950	6,090
Law Enforcement tax:			
Sheriff's law enforcement	1,331,181	1,331,181	-
Sheriff's special	1,853,153	1,802,878	50,275
School Tax:			
School construction	433,731	409,947	23,784
School maintenance	3,820,891	3,738,340	82,551
Fifth Louisiana Levee Parish	618,856	608,316	10,540
Fire Parish No. 1	123,984	122,874	1,110
Fire Parish No 2 maintenance	711,984	699,631	12,353
Forestry tax	8,068	8,068	-
General alimony (Vidalia)	129,014	121,004	8,010
Recreation Parish No. 1	136,780	136,780	-
Recreation Parish No. 2	79,998	78,610	1,388
Recreation Parish No. 3	387,967	377,126	10,841
School new construction	<u>1,986,117</u>	<u>1,984,534</u>	<u>1,583</u>
	<u>\$ 16,423,401</u>	<u>\$ 16,138,115</u>	<u>\$ 285,286</u>

The uncollected taxes at June 30, 2022, is \$285,286.

NOTE 3 – CASH AND CASH EQUIVALENTS

At June 30, 2022, the Sheriff has cash and cash equivalents, book balances, as follows:

Interest-bearing demand deposits	\$ 2,663,668
Time deposits	<u>37,511</u>
Total	<u>\$ 2,701,179</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 2022, the Sheriff had \$5,090,058 in deposits (collected bank balances). These deposits are secured from risk by \$500,000 of federal deposit insurance and \$13,348,555 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 4 - ACCOUNTS RECEIVABLE

The accounts receivable at June 30, 2022, are as follows:

River Corrections Prison	\$ 1,201,301
CPSO Inmate Trust Account	86,690
CPSO WR Offender Trust Female	31,982
Other	<u>106,440</u>
Total	<u>\$ 1,426,413</u>

At June 30, 2022, no allowance for doubtful accounts was required since all amounts were deemed collectible.

NOTE 5 - DUE FROM OTHER GOVERNMENT UNITS

Amounts due from other government units at June 30, 2022, were as follows:

State of Louisiana:	
Prisoner upkeep	\$ 430,545
State and federal	318,687
Other	<u>187,461</u>
Total	<u>\$ 936,693</u>

NOTE 6 - CAPITAL ASSETS

A summary of the Concordia Parish Sheriff's capital assets follows:

	Balance 6/30/2021	Additions	Retirements	Balance 6/30/2022
Capital assets not being depreciated				
Land	\$ 180,500	\$ -	\$ -	\$ 180,500
Capital assets being depreciated				
Furniture, fixtures, and equipment	\$ 4,722,085	\$ 170,817	\$ -	\$ 4,892,902
Buildings and improvements	<u>6,413,885</u>	<u>-</u>	<u>-</u>	<u>6,413,885</u>
Total	<u>\$ 11,135,970</u>	<u>\$ 170,817</u>	<u>\$ -</u>	<u>\$ 11,306,787</u>
Less accumulated depreciation				
Furniture, fixtures, and equipment	\$ (3,487,579)	\$ (303,677)	\$ -	\$ (3,791,256)
Buildings and improvements	<u>(3,779,730)</u>	<u>(206,343)</u>	<u>-</u>	<u>(3,986,073)</u>
Total	<u>\$ (7,267,309)</u>	<u>\$ (510,020)</u>	<u>\$ -</u>	<u>\$ (7,777,329)</u>
Total being depreciated	<u>\$ 3,868,661</u>	<u>\$ (339,203)</u>	<u>\$ -</u>	<u>\$ 3,529,458</u>
Capital assets, net	<u>\$ 4,049,161</u>	<u>\$ (339,203)</u>	<u>\$ -</u>	<u>\$ 3,709,958</u>

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 6 - CAPITAL ASSETS (continued)

Depreciation expense was charged to governmental activities as follows:

Public safety	\$ 245,118
Corrections	245,118
Grass mowing	<u>19,784</u>
Total	<u>\$ 510,020</u>

NOTE 7 - LONG-TERM LIABILITIES

The following is a summary of long-term liability activity and balances for the year ended June 30, 2022:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Compensated absences	\$ 430,003	\$ -	\$ (42,983)	\$ 387,020
Capital lease payable	<u>716,495</u>	<u>-</u>	<u>(281,584)</u>	<u>434,911</u>
	<u>\$ 1,146,498</u>	<u>\$ -</u>	<u>\$ (324,567)</u>	<u>\$ 821,931</u>

Payments of accrued vacation and sick pay, as well as capital leases, are paid from the general revenues of the General Fund. Only those expenditures which are included in the City's legally adopted budget will be paid from the General Fund and any special revenue funds.

The annual requirement to amortize the capital leases payable as of June 30, 2022, is as follows:

<u>Year ended</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 139,991	\$ 29,361
2024	183,101	14,333
2025	107,366	2,485
2026	<u>4,453</u>	<u>72</u>
	<u>\$ 434,911</u>	<u>\$ 46,251</u>

NOTE 8 - PENSION PLAN

Plan Description - Substantially all employees of the Concordia Parish Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs, deputies, and other employees who are found to be physically fit, who earn at least \$400 per month depending on year employed, and who were at least age 18 years or older at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 3.33% for each year of total service. In any case, the retirement benefit cannot exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 8 - PENSION PLAN (continued)

Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

Members are not required to make any contributions to the Plan. The Concordia Parish Sheriff's Office is required to contribute at an actuarially determined rate. The combined rate is 22.50% of annual covered payroll. The Concordia Parish Sheriff's Office's contributions for the year ending June 30, 2022 and 2021, were \$940,378 and \$1,088,932, respectively, equal to the required contributions for each year.

The Louisiana Sheriff Pension and Relief Fund issues a publicly available Actuarial Valuation and required supplementary information. That information may be obtained by writing to the Sheriff's Pension and Relief Fund, 6554 Florida Boulevard, Suite 215, Baton Rouge, Louisiana 70806 or by calling (800) 586-9049.

NOTE 9 - PLAN DESCRIPTION AND BENEFITS

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

At June 30, 2022, the Sheriff reported a liability of \$5,396,007 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the Sheriff's proportion was .66389%.

For the year ended June 30, 2022, the Sheriff recognized pension expense of \$701,803 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, (\$396,084). At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 248,222	\$ 268,107
Changes of assumptions	805,997	-
Net difference between projected and actual earnings on pension plan investments	2,336,131	-
Changes in proportion and differences between Sheriff contributions and proportionate share of contributions	<u>654,027</u>	<u>1,781,221</u>
Total	<u>\$ 4,044,377</u>	<u>\$ 2,049,328</u>

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 9 – PLAN DESCRIPTION AND BENEFITS (continued)

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

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

Year ended June 30:	
2023	\$ 389,292
2024	371,616
2025	(27,988)
2026	1,262,129

Actuarial Assumptions – A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022, are as follows:

Valuation date	June 30, 2022
Actuarial cost method	Individual Entry Age Normal Method
Actuarial assumptions:	
Investment rate of return	6.85%, net of pension plan investment expense, including inflation
Projected salary increases	5.00% (2.50% inflation/2.50% merit)
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 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.
Expected remaining service lives	2022 – 5 years 2021 – 5 years
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.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 9 - PLAN DESCRIPTION AND BENEFITS (continued)

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

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

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

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2022, were as follows:

Asset Class	Expected Rate of Return		Long-Term Expected Portfolio Real Rate of Return
	Target Asset Allocation	Real Return Arithmetic Basis	
Equity securities	62%	6.61%	4.10%
Bonds	25%	4.92%	1.23%
Alternative investments	13%	6.54%	0.85%
Totals	100%		6.18%
Inflation			2.25%
Expected Arithmetic Nominal Return			8.43%

Discount Rate – 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 System's actuary. Based on these assumptions, the System'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.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 9 - PLAN DESCRIPTION AND BENEFITS (continued)

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

Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.85%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.85%) or one percentage point higher (7.85%) than the current date.

	Changes in Discount Rate 2022		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.85%	6.85%	7.85%
Net Pension Liability	\$ 9,555,135	\$ 5,396,007	\$ 1,928,021

NOTE 10 - POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan Description – The Concordia Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Concordia Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

Benefits Provided – Medical and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employee retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment of 30 years of service at any age, or age 55 and 12 years of service if earlier; or, for employees hired after January 1, 2012, the earliest age of 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service. Notwithstanding this, there is a minimum of service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees, and 100% of the blended rate (active and retired) is paid by the employer for the full amount. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65 and 50% of the original amount at age 70.

Employees Covered By Benefit Terms – At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	48
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	117
	<u>165</u>

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 10 – POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

Total OPEB Liability

The Sheriff's total OPEB liability of \$9,961,882 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

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

Inflation	3.0%
Salary increases	3.0%, including inflation
Prior discount rate	2.16%
Discount rate	3.54% annually
Health care cost trend rates	5.5% annually until year 2032, then 4.5%
Mortality	SOA RP-2014 Table

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

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

Changes in the Total OPEB Liability

Balance at June 30, 2021	<u>\$ 9,961,882</u>
Changes for the year:	
Service cost	\$ 209,176
Interest	217,436
Differences between expected and actual experience	510,240
Changes in assumptions	(1,800,479)
Benefit payments and net transfers	<u>(286,371)</u>
Net changes	<u>\$ (1,149,998)</u>
Balance at June 30, 2022	<u><u>\$ 8,811,884</u></u>

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

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB liability	<u>\$ 10,150,620</u>	<u>\$ 8,811,884</u>	<u>\$ 7,719,552</u>

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 10 – POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

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

	1% Decrease (4.5%)	Current Trend (5.5%)	1% Increase (6.5%)
Total OPEB liability	\$ 7,988,341	\$ 8,811,884	\$ 9,804,114

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

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of (\$103,209). At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,379,754	\$ 4,896,984
Changes in assumptions	2,370,695	1,847,766
Total	\$ 3,750,449	\$ 6,744,750

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

Year ending June 30	
2023	\$ (529,820)
2024	(529,820)
2025	(529,820)
2026	(529,820)
2027	(342,200)

NOTE 11 – EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The Sheriff's office is located in the Parish courthouse. Expenditures for operation and maintenance of the Parish courthouse, as required by state statute, are paid by the Concordia Parish Police Jury and are not included in the accompanying financial statements.

NOTE 12 – RISK MANAGEMENT

The Concordia Parish Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff.

SECTION IV
ADDITIONAL REQUIRED SUPPLEMENTARY INFORMATION

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<u>REVENUES</u>				
Ad valorem taxes	\$ 3,000,000	\$ 3,000,000	\$ 3,141,351	\$ 141,351
Intergovernmental revenues:	2,200,000	2,200,000	1,349,960	(850,040)
Other revenue sources	9,000,000	9,000,000	10,888,764	1,888,764
Total revenues	<u>\$ 14,200,000</u>	<u>\$ 14,200,000</u>	<u>\$ 15,380,075</u>	<u>\$ 1,180,075</u>
<u>EXPENDITURES</u>				
Public safety	\$ 7,660,000	\$ 7,660,000	\$ 4,495,651	\$ 3,164,349
Correctional facility	4,890,000	4,890,000	7,854,305	(2,964,305)
Grass mowing contract	120,000	120,000	116,410	3,590
Capital outlay	300,000	300,000	170,817	129,183
Debt Service				
Principal payments	-	-	281,584	(281,584)
Interest	-	-	41,606	(41,606)
Total expenditures	<u>\$ 12,970,000</u>	<u>\$ 12,970,000</u>	<u>\$ 12,960,373</u>	<u>\$ 9,627</u>
Excess of expenditures over revenues	<u>\$ 1,230,000</u>	<u>\$ 1,230,000</u>	<u>\$ 2,419,702</u>	<u>\$ 1,189,702</u>
Net change in fund balance	\$ 1,230,000	\$ 1,230,000	\$ 2,419,702	\$ 1,189,702
Fund balance - beginning of year	3,487,509	3,487,509	3,487,509	-
Fund balance - end of year	<u>\$ 4,717,509</u>	<u>\$ 4,717,509</u>	<u>\$ 5,907,211</u>	<u>\$ 1,189,702</u>

See Independent Auditor's Report.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

General Budget Policies

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least 10 days prior to the public hearing. A public hearing is held at the Concordia Parish Sheriff's office during the month of June for comments from taxpayers. The budget is established and controlled by the Sheriff at the object level of expenditure. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

Budget Basis of Accounting

All governmental funds' budgets are prepared on the modified accrual basis of accounting. Budgeted amounts are as originally adopted or as amended by the Sheriff. Legally, the Sheriff must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Sheriff to amend its budgets when revenues, plus projected revenues within a fund, are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LOUISIANA SHERIFF'S PENSION AND RELIEF SYSTEM

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Sheriff's proportion of the net pension liability (asset)	.66389%	1.304533%	1.0378470%	.94953%	1.0284820%	1.094422%	1.0556120%	1.096722%
Sheriff's proportionate share of the net pension liability (asset)	\$ 5,396,007	\$ 9,028,873	\$ 4,909,254	\$ 3,641,114	\$ 4,453,608	\$ 6,946,181	\$ 4,705,410	\$ 4,343,025
Sheriff's covered-employee payroll	\$ 4,838,376	\$ 4,742,888	\$ 9,448,736	\$ 6,147,353	\$ 7,123,219	\$ 7,615,321	\$ 7,333,016	\$ 7,560,740
Sheriff's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	111.53%	190.37%	51.96%	59.23%	62.52%	91.21%	64.17%	57.44%
Plan fiduciary net position as a percentage of the total pension liability	83.90%	84.73%	88.91%	90.41%	88.49%	82.61%	86.61%	87.34%

- This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF THE SHERIFF'S CONTRIBUTIONS
LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 604,797	\$ 592,861	\$ 1,181,092	\$ 889,263	\$ 833,257	\$ 943,900	\$ 1,007,131	\$ 997,327
Contributions in relation to the contractually required contribution	<u>(604,797)</u>	<u>(592,861)</u>	<u>(1,181,092)</u>	<u>(889,263)</u>	<u>(833,257)</u>	<u>(943,900)</u>	<u>(1,007,131)</u>	<u>(997,327)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Sheriff's covered-employee payroll	\$ 4,838,376	\$ 4,742,888	\$ 9,448,736	\$ 6,147,353	\$ 7,123,219	\$ 7,615,321	\$ 7,333,016	\$ 7,560,740
Contributions as a percentage of covered-employee payroll	12.50%	12.50%	12.50%	14.47%	11.70%	12.46%	13.73%	13.19%

- This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2022

	2019	2020	2021	2022
Total OPEB liability				
Service cost	\$ 397,362	\$ 396,363	\$ 215,672	\$ 209,176
Interest	452,831	480,173	213,947	217,436
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	807,093	(7,340,976)	185,150	510,240
Changes of assumptions	639,260	2,803,016	76,439	(1,800,479)
Benefit payments	<u>(277,866)</u>	<u>(286,598)</u>	<u>(302,361)</u>	<u>(286,371)</u>
Net change in total OPEB liability	\$ 2,018,680	\$ (3,948,022)	\$ 388,847	(1,149,998)
Total OPEB liability – beginning	<u>11,502,377</u>	<u>13,521,057</u>	<u>9,573,005</u>	<u>9,961,882</u>
Total OPEB liability – ending	<u>\$ 13,521,057</u>	<u>\$ 9,573,035</u>	<u>\$ 9,961,882</u>	<u>\$ 8,811,884</u>
Covered-employee payroll	\$ 5,999,918	\$ 3,552,998	\$ 3,659,882	\$ 4,017,871
Net OPEB liability as a percentage of covered-employee payroll	222.35%	269.44%	272.21%	219.32%
Notes to Schedule				
<i>Benefit Changes:</i>	None	None	None	None
<i>Changes of Assumptions:</i>				
Discount Rate	3.50%	2.21%	2.16%	3.54%
Mortality	RP-2000	RP-2014	RP-2014	RP-2014
Trend	5.5%	Variable	Variable	Variable

- This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

SECTION V
OTHER SUPPLEMENTARY INFORMATION

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Agency Head Name: David K. Hedrick, Jr., Sheriff

Salary	\$	157,230
Benefits – insurance		6,959
Benefits – retirement		19,731
Deferred compensation		260
Expense allowance		<u>17,111</u>
Total	\$	<u>201,291</u>

See Independent Auditor's Report.

STATE OF LOUISIANA, PARISH OF CONCORDIA

AFFIDAVIT

David K. Hedrick, Jr, Sheriff of Concordia Parish

BEFORE ME, the undersigned authority, personally came and appeared, David K. Hedrick, Jr, the sheriff of Concordia Parish, State of Louisiana, who after being duly sworn, deposed and said:

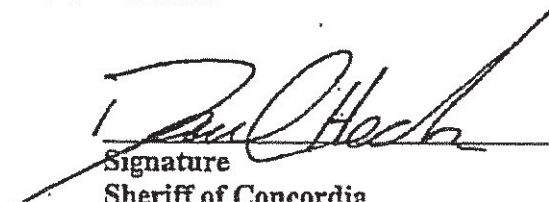
The following information is true and correct:

\$174,560 is the amount of cash on hand in the tax collector account on June 30, 2021;

He further deposed and said:

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

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


Signature
Sheriff of Concordia
(Parish)

SWORN to and subscribed before me, Notary, this 28 day of February, 2022, in my office in the Vidalia, Louisiana.
(City/Town)

 (Signature)

Laci Darcey (Print), # 150734
Notary Public

Ex Officio (Commission)



LACI DARCEY
EX OFFICIO NOTARY ID# 150734
CONCORDIA PARISH SHERIFFS DEPT.
4001 CARTER STREET, RM 7.
VIDALIA, LA 71373

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
JUSTICE SYSTEM FUNDING REPORTING SCHEDULE – COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION – CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2022**

Cash Basis Presentation	First Six-Month Period Ended <u>December 31, 2021</u>	Second Six-Month Period Ended <u>June 30, 2022</u>
Beginning Balance of Amounts Collected	\$ 13,113	\$ 32,701
Add: Collections		
Bond fees	\$ 42,935	\$ 26,240
Criminal Court costs/fees	123,225	116,037
Criminal fines – otherwise	58,887	128,012
Interest earned	<u>157</u>	<u>184</u>
Subtotal collections	\$ 225,204	\$ 270,473
Less: Disbursements to governments and nonprofits		
Cenla Juvenile Detention Facility	\$ (1,463)	\$ (1,493)
Concordia Parish Clerk of Court	(7,803)	(7,911)
Concordia Parish District Attorney	(27,545)	(31,277)
Concordia Parish Indigent Defender Board	(24,003)	(29,233)
Concordia Parish Judicial Expense	(14,101)	(17,915)
Concordia Parish Police Jury	(62,470)	(56,848)
Concordia Parish Sheriff's Office	(41,506)	(44,961)
Louisiana Commission on Law Enforcement	(1,560)	(1,723)
LDHH THSCI	(635)	(622)
Louisiana State Police	(950)	(484)
North Louisiana Crime Lab – Court and Traffic	(10,993)	(11,480)
Supreme Court of Louisiana	(38)	(60)
Treasurer, State of Louisiana	<u>(492)</u>	<u>(690)</u>
Less: Amounts retained by collecting agency		
Bonding fees – self-disbursed	\$ (11,809)	\$ (27,761)
Less: Disbursements to individuals/third-party collection or processing agencies		
Bond fee refunds	\$ (208)	\$ -
Payments to third party collection/processing agencies	<u>(40)</u>	<u>-</u>
Subtotal disbursements/retainage	\$ (234,661)	\$ (232,458)
Ending Balance of Amounts Collected but not Dispersed	\$ 32,701	\$ 70,716
Other Information:		
Ending balance of amounts assessed but not yet collected	\$ -	\$ -
Total waivers during the fiscal period	\$ -	\$ -

SECTION VI
OTHER REPORTS



209 N. Commerce St.
Natchez, MS 39120
P. O. Box 1027
Natchez, MS 39121
Tel: 601-442-7411
Fax: 601-442-8551

2120 Forsythe Ave.
Monroe, LA 71201
P. O. Box 4550
Monroe, LA 71211
Tel: 318-323-4481
Fax: 318-323-2188

www.silassimmons.com

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

Honorable David K. Hedrick, Jr.
Concordia Parish Sheriff
Vidalia, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Concordia Parish Sheriff as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Concordia Parish Sheriff's basic financial statements and have issued our report thereon dated April 28, 2023.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Concordia Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as items 2022-1.

Concordia Parish Sheriff's Response to Findings

The Concordia Parish Sheriff's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Concordia Parish Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

A handwritten signature in cursive script that reads "Silas Linnans, LLP".

Natchez, Mississippi
April 28, 2023

SECTION VII
SCHEDULE OF FINDINGS

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

Section I: Summary of Auditor's Reports

- | | |
|--|-------------|
| 1. Type of auditor's report issued on the primary government financial statements: | |
| Governmental activities | Unqualified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(s) identified that are not considered to be material weaknesses? | No |
| 3. Noncompliance material to the primary government financial statements? | No |

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

Section I – Internal Control and Compliance Material to Financial Statements:

2021-1 General Fund Expenditures (Compliance Finding)

Condition: The Sheriff's General Fund expenditures exceed its budgeted amount by 8%. The budgeted amount of expenditures was \$11,750,000 and the actual expenditures were \$12,713,993. Louisiana Revised Statute 39:1311 requires that expenditures not exceed the budget by more than 5%.

Criteria: Louisiana statute requires that government's expenditures not surpass the budgeted amount by 5% or more.

Effect: Noncompliance with Louisiana statute.

Cause: There were unanticipated increases in operating expenditures that the Sheriff was not able to make adjustments for in time.

Recommendation: We recommend that management regularly review the budget to actual during the year and propose amendments to the budget as necessary to ensure that the 5% threshold is not surpassed.

Response: Management will work to correct this during fiscal year 2023.

Section II – Internal Control and Compliance Material to Federal Awards:

N/A

Section III – Management Letter:

N/A

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

<u>Reference No.</u>	<u>Description of Finding</u>
Section I – Internal Control and Compliance Material to the Financial Statements:	
2022-1	<p><u>Late Filing of Audit Report (Compliance)</u></p> <p>Condition: The Sheriff's audited financial statements were not submitted to Louisiana Legislative Auditor by the statutory date of December 31, 2022, through no fault of their own.</p> <p>Criteria: To be in good standing with the State of Louisiana, the audited financial statements must be submitted to the Louisiana Legislative Auditor by December 31, 2022.</p> <p>Cause: The financial statements were due on December 31, 2022, but due to the Sheriff's independent auditor, Silas Simmons, LLP's staffing shortages, the audit was unable to be completed by the due date.</p> <p>Effect: The Sheriff is on the noncompliance list with the State of Louisiana.</p> <p>Recommendation: We recommend that the Sheriff request that its independent auditor complete the annual audit by the statutory due date.</p> <p>Corrective Action Plan: The independent auditor will complete the annual audit by the statutory due date in the future.</p>

Section II – Internal Control and Compliance Material to Federal Awards:

None

Section III – Management Letter:

None

SECTION VIII
APPLYING AGREED-UPON PROCEDURES



209 N. Commerce St.
Natchez, MS 39120
P. O. Box 1027
Natchez, MS 39121
Tel: 601-442-7411
Fax: 601-442-8551

2120 Forsythe Ave.
Monroe, LA 71201
P. O. Box 4550
Monroe, LA 71211
Tel: 318-323-4481
Fax: 318-323-2188

www.silassimmons.com

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Concordia Parish Sherriff
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated in the attached supplement to this report on the control and compliance areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. The Concordia Parish Sherriff's (the Sherriff) management is responsible for those control and compliance areas identified in the SAUPs.

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

Our procedures and findings are included in the supplement to this report.

We were engaged by the Sherriff 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 control and compliance 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 Sherriff 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 control and compliance 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.

A handwritten signature in cursive script that reads "Silas Simmons, LLP". The signature is written in black ink and is positioned above the typed name and date.

Natchez, Mississippi
April 28, 2023

**CONCORDIA PARISH SHERIFF
SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - a) *Budgeting*, including preparing, adopting, monitoring, and amending the budget.
 - b) *Purchasing*, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and orders, (4) controls to ensure compliance with the public bid law, and (5) documentation required to be maintained for all bids and price quotes.
 - c) *Disbursements*, including processing, reviewing, and approving.
 - d) *Receipts/Collections*, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cut-off procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - e) *Payroll/Personnel*, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
 - f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - h) *Travel and Expense Reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
 - j) *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
 - k) *Information Technology Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
 - l) *Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Were any exceptions found? No

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public fund if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Were any exceptions found? No

Bank Reconciliations

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 four additional accounts (or all accounts if less than five). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Were any exceptions found? No

Collections

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 five deposit sites (or all deposit sites if less than five).
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., five collection locations for five deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees responsible for cash collections do not share cash drawers/registers.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly select two deposit dates for each of the five bank accounts selected for Procedure 3 under "Bank Reconciliations" (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). Obtain supporting documentation for each of the 10 deposits and:
- a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - 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).
 - e) Trace the actual deposit per the bank statement to the general ledger.

Were any exceptions found? No

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

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

10. For each location selected under Procedure 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 five disbursements for each location, obtain supporting documentation for each transaction, and:
- Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under Procedure 9, as applicable.

Were any exceptions found? No

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

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-Cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select five cards (or all cards if less than five) 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:
- 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 (or electronically approved), by someone other than the authorized card holder.
 - Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under Procedure 12, 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). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

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

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

Were any exceptions found? No

Contracts

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

Were any exceptions found? No

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the five employees or officials selected under Procedure 16, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

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

Were any exceptions found? No

Ethics

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

Were any exceptions found? No.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Were any exceptions found? No

Fraud Notice

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

Were any exceptions found? No

Information Technology Disaster Recovery/Business Continuity

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

We performed the procedure and discussed the results with management.

Sexual Harassment

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

Were any exceptions found? No

CONCORDIA PARISH SHERRIFF
SCHEDULE OF EXCEPTIONS
FOR THE YEAR ENDED JUNE 30, 2022

<u>Reference No.</u>	<u>Description of Exception</u>
None	