



WASHINGTON PARISH SHERIFF'S OFFICE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
JUNE 30, 2023



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INDEPENDENT AUDITORS' REPORT

Honorable Randy "Country" Seal, Sheriff
Washington Parish Sheriff's Office
Franklinton, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Washington Parish Sheriff (the "Sheriff") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Washington Parish Sheriff as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, the other post-employment benefit obligation information, and net pension liability related information on pages 33 - 38, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



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

Other 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 Sheriff's Affidavit, Schedule of Compensation, Benefits, and Other Payments to Agency Head, the Justice System Funding Schedules, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2024, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
February 2, 2024



WASHINGTON PARISH SHERIFF'S OFFICE
STATEMENT OF NET POSITION
JUNE 30, 2022

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 4,908,290
Receivables	660,324
Capital assets, net	<u>1,247,306</u>
Total assets	<u>6,815,920</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred amounts related to net pension liability	3,132,089
Deferred amounts related to OPEB liability	<u>2,321,062</u>
Total deferred outflows of resources	<u>5,453,151</u>
<u>LIABILITIES</u>	
Accounts payable	115,410
Salaries, wages, payroll taxes, and retirement contributions	170,026
Unearned revenue	-
<u>LONG TERM LIABILITIES</u>	
Due within one year	
Compensated absences	120,000
Total other post-employment benefit liability	166,986
Long term liabilities, net of current portion	
Compensated absences	26,260
Total other post-employment benefit liability	5,604,193
Net pension liability	<u>3,952,287</u>
Total liabilities	<u>10,155,162</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred amounts related to net pension liability	240,077
Deferred amounts related to OPEB liability	<u>2,101,584</u>
Total deferred inflows of resources	<u>2,341,661</u>
<u>NET POSITION</u>	
Investment in capital assets	1,247,306
Restricted for opioid prevention	171,578
Unrestricted (deficit)	<u>(1,646,636)</u>
Total net position (deficit)	<u><u>\$ (227,752)</u></u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
STATEMENT OF ACTIVITIES
JUNE 30, 2023

		<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Operating Charges for Services</u>	<u>Grants and Contributions</u>	<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
Public safety:	\$ 10,512,112	\$ 2,412,200	\$ 1,270,921	\$ (6,828,991)
Total governmental activities	<u>\$ 10,512,112</u>	<u>\$ 2,412,200</u>	<u>\$ 1,270,921</u>	<u>(6,828,991)</u>
General revenues:				
Sales and use taxes, levied for general purposes				3,771,800
Property taxes, levied for general purposes				2,484,927
State grants not restricted to specific programs				411,125
Other Income				239,348
Interest				<u>9,145</u>
Total general revenues				<u>6,916,345</u>
Change in net position				87,354
Net position (deficit), beginning of year				<u>(315,106)</u>
Net position (deficit), end of year				<u>\$ (227,752)</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
GOVERNMENTAL FUND BALANCE SHEET
JUNE 30, 2023

	General Fund
<u>ASSETS</u>	
Cash and cash equivalents	\$ 4,908,290
Receivables	660,324
	<hr/>
TOTAL ASSETS	\$ 5,568,614
	<hr/>
<u>LIABILITIES</u>	
Accounts payable	\$ 115,410.00
Accrued liabilities	170,026
Unearned revenue	-
	<hr/>
TOTAL LIABILITIES	285,436
	<hr/>
<u>FUND BALANCE</u>	
Restricted for opioid prevention	171,578
Unassigned	5,111,600
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TOTAL FUND BALANCE	5,283,178
	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 5,568,614
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The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total fund balance at June 30, 2022 - Governmental Fund		\$	5,283,178
Cost of capital assets at June 30, 2023	\$	4,018,485	
Less: Accumulated Depreciation as of June 30, 2023		<u>(2,771,179)</u>	1,247,306
Deferred outflows of resources - OPEB deferrals			2,321,062
Deferred outflows of resources - pension deferrals			3,132,089
Deferred inflows of resources - OPEB deferrals			(2,101,584)
Deferred inflows of resources - pension deferrals			(240,077)
Long-term non-current liabilities at June 30, 2023			
Compensated Absences	\$	(146,260)	
Net Pension Liability		(3,952,287)	
Total OPEB Liability		<u>(5,771,179)</u>	<u>(9,869,726)</u>
Total net position - Governmental Activities			<u>\$ (227,752)</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2023

	General Fund
<u>REVENUES</u>	
Sales and use taxes	\$ 3,771,800
Ad valorem taxes	2,484,927
Intergovernmental revenues	
State supplemental pay	279,756
State revenue sharing	131,369
Federal grant revenue	1,046,086
Fees, charges and commissions for services	
Feeding and keeping of prisoners	1,190,465
Commissions	797,054
Civil and criminal fees	253,103
Other Revenues	410,926
Interest Earnings	9,145
	<hr/>
TOTAL REVENUES	10,374,631
	<hr/>
<u>EXPENDITURES</u>	
Public safety	
Personnel expenses	6,915,513
Auto expense, maintenance, and supplies	1,465,824
Feeding and keeping of prisoners	598,454
Contractual services	274,327
Grant expenses	21,126
Continuing education	5,304
Other	54,531
Capital outlays	428,314
	<hr/>
TOTAL EXPENDITURES	9,763,393
	<hr/>
NET CHANGE IN FUND BALANCE	611,238
FUND BALANCE AT BEGINNING OF YEAR	4,671,940
	<hr/>
FUND BALANCE AT END OF YEAR	\$ 5,283,178
	<hr/> <hr/>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
RECONCILIATION OF GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

Total net change in fund balance - Governmental Fund		\$	611,238
Capital Assets:			
Capital outlays capitalized	\$	439,115	
Depreciation expense		<u>(422,127)</u>	16,988
Change in deferred outflows of resources - pension			1,785,718
Change in deferred outflows of resources - OPEB			453,487
Change in deferred inflows of resources - pension			2,190,438
Change in deferred inflows of resources - OPEB			108,419
Long-term liabilities			
Increase in liabilities for compensated absences	\$	(19,128)	
Increase in net pension liability		(4,178,702)	
Increase in total OPEB liability		<u>(881,104)</u>	<u>(5,078,934)</u>
Total changes in net position for year ended June 30, 2023		\$	<u><u>87,354</u></u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

	Tax Collector Ad Valorem Tax Fund	Tax Collector Sales and Use Tax Fund	Bonds Fund	Sheriff's Fund	Other Funds	Total
<u>ASSETS</u>						
Cash and cash equivalents	\$ 403,826	\$ 61,099	\$ 304,489	\$ 124,065	\$ 89,712	\$ 983,191
Receivables	60,923	3,612,989	-	-	-	3,673,912
Total assets	<u>\$ 464,749</u>	<u>\$ 3,674,088</u>	<u>\$ 304,489</u>	<u>\$ 124,065</u>	<u>\$ 89,712</u>	<u>\$ 4,657,103</u>
<u>LIABILITIES</u>						
Due to taxing bodies and others:						
Due to taxing bodies	\$ 85,317	\$ 3,674,088	\$ -	\$ -	\$ 4,709	\$ 3,764,114
Due to individuals and other organizations	-	-	-	124,065	85,003	209,068
Total Liabilities	<u>85,317</u>	<u>3,674,088</u>	<u>-</u>	<u>124,065</u>	<u>89,712</u>	<u>3,973,182</u>
<u>NET POSITION</u>						
Restricted for individuals and other governments	<u>\$ 379,432</u>	<u>\$ -</u>	<u>\$ 304,489</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 683,921</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2023

	Tax Collector Ad Valorem Tax Fund	Tax Collector Sales and Use Tax Fund	Bonds Fund	Sheriff's Fund	Other Funds	Total
<u>ADDITIONS</u>						
Sheriff sales	\$ -	\$ -	\$ -	\$ 1,650,487	\$ -	\$ 1,650,487
Garnishments	-	-	-	-	118,274	118,274
Surety bonds	-	-	531,314	-	-	531,314
Fines and court costs	-	-	-	-	176,487	176,487
Seizures and forfeitures	-	-	-	-	23,785	23,785
Taxes, fees, etc. paid to tax collector	22,980,745	35,326,836	-	-	1,389	58,308,970
Interest on investments	5,553	144	153	82	143	6,075
Prisoner deposits	-	-	-	-	501,423	501,423
Total additions	<u>22,986,298</u>	<u>35,326,980</u>	<u>531,467</u>	<u>1,650,569</u>	<u>821,501</u>	<u>61,316,815</u>
<u>DEDUCTIONS</u>						
Taxes, fees, etc. distributed						
to taxing bodies and others	23,038,381	35,249,968	365,399	327,518	188,201	59,169,467
Payments to litigants, etc.	-	-	-	1,323,051	118,274	1,441,325
Fees to entities	-	-	-	-	-	-
Surety bond refunds	-	-	51,444	-	-	51,444
Refunds to released inmates and						
prisoner program disbursements	-	-	-	-	501,546	501,546
Authorized program disbursements	-	77,012	363	-	13,480	90,855
Total deductions	<u>23,038,381</u>	<u>35,326,980</u>	<u>417,206</u>	<u>1,650,569</u>	<u>821,501</u>	<u>61,254,637</u>
Net increase (decrease) in fiduciary net position	(52,083)	-	114,261	-	-	62,178
<u>NET POSITION, BEGINNING</u>	<u>431,515</u>	<u>-</u>	<u>190,228</u>	<u>-</u>	<u>-</u>	<u>621,743</u>
<u>NET POSITION, ENDING</u>	<u>\$ 379,432</u>	<u>\$ -</u>	<u>\$ 304,489</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 683,921</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Washington Parish Sheriff (the "Sheriff") serves a four-year term as the Chief Executive Officer of the law enforcement district and ex-officio tax collector of the Washington Parish (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 is responsible for enforcing state and local laws and ordinances within the territorial boundaries of the Parish. The Sheriff provides protection to the residents of the Parish through on-site patrols and investigations, and serves the residents of the Parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the Parish.

As the ex-officio tax collector of the Parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, Parish occupational licenses, State revenue sharing funds, and fines, costs, and bond forfeitures imposed by the District Court.

The accompanying financial statements of the Sheriff have been prepared in conformity with generally accepted accounting principles ("GAAP") generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board ("GASB") pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The accounting and reporting policies of the Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the AICPA industry audit guide, Audits of State and Local Governmental Units.

A. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS):

The statement of net position and the statement of activities display information about the primary government (the Sheriff). These statements include the financial activities of the overall government, except for fiduciary activities, displayed for governmental activities. The Sheriff has no business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Program revenues are derived directly from Sheriff users as a fee for services. Revenues that are not classified as program revenues, including taxes, are presented as general revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. BASIS OF PRESENTATION (continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS): (continued)

Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting.

FUND FINANCIAL STATEMENTS (FFS):

The fund financial statements provide information about the Sheriff's funds, including its fiduciary funds. Separate statements for each fund category- governmental and fiduciary- are presented. The emphasis of fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Sheriff or meets the following criteria:

- a. Total assets, deferred outflow of resources, liabilities, deferred inflow of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, deferred outflow of resources, liabilities, deferred inflow of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The Sheriff reports the following major governmental fund:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for and reports all operations of the Sheriff's office not accounted for and reported in another fund. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include one half (1/2) cent sales tax, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

The Sheriff reports the following fiduciary type funds as aggregate remaining fund information:

Custodial Funds

The custodial funds are used as depositories for civil suits, cash bonds, taxes, and fees. Disbursements from these funds are made to various parish agencies and litigants in suits in the manner prescribed by law.

The individual custodial funds used by the Sheriff for the year ended June 30, 2023 are as follows:

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

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. BASIS OF PRESENTATION (continued)

Tax Collector Funds Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Sheriff was also selected by the Washington parish Sales and Use Tax Centralization Commission to collect all sales and use taxes (except auto dealers) in Washington Parish beginning July 1, 1996. These fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

Bond Fund - the collection of bonds and the payment of these collections to recipient entities or refunded to litigants.

Other Funds – Included funds that account for the collection and distribution of garnishments, fines and licenses, and seizures and forfeitures.

B. REPORTING ENTITY

The Sheriff is considered a primary government since it is a special purpose government. The Sheriff is elected, is legally separate, and is fiscally independent of other state or local governments. The Sheriff has no component units as defined by GASB Statement No. 61 as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

The Government Wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Sales taxes are recognized when the underlying taxable exchange occurs, revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Grant proceeds received before the eligibility requirements are met (i.e. expended on the restricted purpose) are recorded as unearned revenue, a liability caption on the Statement of Net Position

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers tax revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source. Other revenues susceptible to accrual are intergovernmental revenues and grants. Grant proceeds received before the eligibility requirements are met (i.e. expended on the restricted purpose) are recorded as unearned revenue, a liability caption on the Governmental Funds Balance Sheet. Fines and charges for services are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized when the obligations are expected to be liquidated with expendable, available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS (continued)

Fiduciary funds are reported using the economic resources measurement focus and are reported using the accrual basis of accounting. Revenues are recorded when earned or in the period for which the fees apply and expenses are recorded when the Sheriff is compelled to disperse the fiduciary resources.

D. BUDGET PRACTICES

The proposed budget for the year ended June 30, 2023, was made available for public inspection and comments from taxpayers at the sheriff's office during May 2022. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the sheriff's office, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying required supplemental information include the original adopted budget and all subsequent amendments.

E. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

F. RESTRICTED ASSETS

Certain funds are restricted for use by the Sheriff. These funds include inmate trust accounts and proceeds from a capital lease that is to be spent on specific property to be purchased by the Sheriff.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. INVESTMENTS

Investments are limited by Louisiana Revised Statute and the Sheriff's investment policy which allows for investment in obligations of the U. S. Treasury and U. S. Agencies, certificates of deposit, and investment grade commercial paper of domestic United States corporations and other allowable investments. Investments are carried at fair market value as of the balance sheet date.

H. RECEIVABLES AND ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available, which would indicate the uncertainty associated with collectability of the particular receivable. At June 30, 2023, none of the Governmental Activities receivables were considered to be uncollectible.

I. CAPITAL ASSETS

The accounting treatment for building, improvements and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements. In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated acquisition value at the date of donation. Interest costs are not capitalized as they relate to capital assets. The Sheriff's threshold for capitalization is \$5,000.

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:

Buildings and improvements	10 - 40 years
Equipment and vehicles	5 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.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. COMPENSATED ABSENCES

Annual leave accumulates at varying rates with exceptions, is paid upon termination, and accrues as follows (assuming an 80 hour pay period):

<u>Years of Service</u>	<u>Annual Leave Earned (Hours per Pay Period)</u>
Less than 3	3.69
3-5	4.61
5-10	5.54
10-15	6.46
More than 15	7.39

Sick leave accumulates at varying rates, with exceptions, and is carried forward from fiscal year to fiscal year, with no defined limit of hours that can be carried forward, is not paid upon termination, and accrues at the same rate as noted above for annual leave.

At June 30, 2023, the Sheriff has accumulated and vested \$146,260 in vacation leave privileges required to be accrued in accordance with GASB Codification Section C60.

K. RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error, and omissions. To handle such risk of loss, the Sheriff maintains commercial insurance policies, workers' compensation insurance, and surety bond coverage. There were no significant reductions in insurance coverage during the year ended June 30, 2023.

L. 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.

M. NET POSITION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide net position is divided into three components:

Net investment in capital assets – Consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.

Restricted net position – Net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Parish's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. NET POSITION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS (continued)

Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first, then unrestricted resources as they are needed.

N. FUND EQUITY OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

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

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

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

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

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

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

O. PENSION PLAN

The Sheriff is a participating employer in the Louisiana Sheriffs’ Pension and Relief Fund (the “Fund”) as described in Note 8. For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Fund, and additions to/deductions from the Fund’s fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the Fund.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

P. **DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time.

See Note 8 for additional information on deferred inflows and outflows of resources related to defined benefit pension plans and Note 9 for additional information on deferred inflows and outflows of resources related to other post-employment benefits.

Q. **CURRENT YEAR ADOPTION OF NET ACCOUNTING STANDARD**

The Sheriff implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This standard is intended to streamline the accounting for these types of arrangements similar to those arrangements listed under GASB 87. The adoption of this standard had no impact on the Sheriff.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

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 each year. Taxes are levied by the Parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Washington Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's and collector's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2023, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 10.96 mills on property with assessed valuations totaling \$285,049,434.

Total law enforcement taxes levied during 2023 were \$2,360,124.

3. SALES AND USE TAXES

On October 3, 1992, the voters of Washington Parish approved (for an indefinite period) a half (1/2) cent sales tax to be effective January 1, 1993. Beginning July 1, 1996, the Sheriff began collecting the tax as the central sales tax collection agency for Washington Parish. The net proceeds of the tax were rededicated by voter approval on November 13, 1995, to the following exclusive uses:

- Sixty (60) percent to the salaries of criminal law enforcement deputies
- Twenty (20) percent to the support of criminal law enforcement deputies, including the hiring and training of additional criminal law enforcement personnel, consisting of criminal patrol deputies, juvenile officers, and burglary and narcotics detectives.
- Twenty (20) percent to the purchase, maintenance, and support of law enforcement vehicles and equipment.

As of June 30, 2023, sales and use taxes for the Sheriff totaled \$3,771,800. There were \$333,357 in sales taxes receivable in the General Fund at June 30, 2023 and were included in receivables on the Statement of Net Position.

4. CASH AND CASH EQUIVALENTS

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. At June 30, 2023, the Sheriff has cash and cash equivalents (book balances) totaling \$5,891,481, of which \$983,191 is attributable to fiduciary funds.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

4. CASH AND CASH EQUIVALENTS (continued)

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

Deposit balances (bank balances) at June 30, 2023, are secured as follows:

Total bank balance	<u>\$ 6,224,105</u>
Insured	\$ 500,000
Collateralized by pledging bank in Sheriff's name	<u>5,724,105</u>
Total insured and collateralized balance	<u>\$ 6,224,105</u>

As of June 30, 2023, the Sheriff's total bank balances were fully insured and collateralized with the securities held in the name of the Sheriff by the pledging financial institution's agent and, therefore, the Sheriff was not exposed to custodial credit risk.

5. ACCOUNTS RECEIVABLE

Accounts receivable totaled \$605,149 at June 30, 2023, and consisted of the following:

Amounts due from governmental sources at June 30, 2023, consist of the following:

Local Government Reimbursements	\$ 152,225
Commissions	67,148
Grant Revenue	<u>24,289</u>
Total amounts due	<u>\$ 243,662</u>

Amounts due from non-governmental sources at June 30, 2023, consist of the following:

Sales Tax	\$ 333,357
Ad Valorem Tax	2,279
Opioid Settlement	55,175
Miscellaneous Receivable	<u>25,851</u>
Total amounts due	<u>\$ 416,662</u>

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Governmental activities				
Cost of capital assets				
Assets not being depreciated				
Land	\$ 50,000	\$ -	\$ -	\$ 50,000
Assets being depreciated				
Vehicles	1,498,627	198,135	-	1,696,762
Buildings and Improvements	198,966	-	-	198,966
Furniture, Fixtures, & Equipment	192,504	-	-	192,504
Other Capital Assets	1,639,273	240,980	-	1,880,253
Total assets	<u>3,579,370</u>	<u>439,115</u>	<u>-</u>	<u>4,018,485</u>
Less accumulated depreciation				
Vehicles	749,573	267,384	-	1,016,957
Buildings and Improvements	125,005	3,571	-	128,576
Furniture, Fixtures, & Equipment	192,504	-	-	192,504
Other Capital Assets	1,281,970	151,172	-	1,433,142
Total accumulated depreciation	<u>2,349,052</u>	<u>422,127</u>	<u>-</u>	<u>2,771,179</u>
Total governmental activities, capital assets, net	<u>\$ 1,230,318</u>	<u>\$ 16,988</u>	<u>\$ -</u>	<u>\$ 1,247,306</u>

Depreciation expense of \$422,127 was charged to the public safety function.

7. COMPENSATED ABSENCE LIABILITY

At June 30, 2023, employees of the Sheriff have accumulated and vested \$146,260 of employee leave benefits according to the Sheriff's PTO policy, which were computed in accordance with GASB Codification Section C60. The following is a summary of the compensated absence liability activity during the year:

	Compensated Absences
Balance as of July 1, 2022	\$ 127,132
Additions (amounts earned)	135,572
Deductions (amounts paid)	(116,444)
Balance as of June 30, 2023	<u>\$ 146,260</u>

The compensated absence liability is reported in the statement of net position as follows:

Compensated absences - due within one year	\$ 120,000
Compensated absences - due in more than one year	26,260
Total compensated absences	<u>\$ 146,260</u>

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

8. PENSION PLAN

The Sheriff is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund (the "Fund"), which is a cost-sharing defined benefit pension plan. The Fund is a public corporation created in accordance with the provision of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to employees of sheriffs' offices throughout the State of Louisiana, employees of Louisiana Sheriffs' Association ("LSA") and Sheriffs' Pension and Relief Fund's office. The Fund is governed by a Board of Trustees composed of 14 elected members and two legislators who serve as ex-officio members, all of whom are voting members.

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

Plan Description

The Louisiana Sheriffs' Pension and Relief Fund is the administrator of a cost-sharing defined benefit pension plan. The plan provides retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriff's Association and the Sheriff's Pension and Relief Fund's office as defined in LRS 11:2171. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:2178.

Cost of Living Adjustments

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

Funding Policy

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2023, the actual employer contribution rate was 11.50%. Employer contributions for the year ended June 30, 2023 were \$441,670. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense. Non-employer contributions recognized for the year ended June 30, 2023, were \$224,835.

Plan members are required by state statute to contribute 10.25 percent of their annual covered salary.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

8. PENSION PLAN (continued)

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

At June 30, 2023, the Sheriff reported a net pension liability of \$3,952,287 for its proportionate share of the net pension liability. The net pension asset was measured as of the measurement date of June 30, 2022, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension asset was based on the Sheriff's share of contributions to the pension plan for the measurement period relative to the contributions of all participating employers, during the measurement period. At June 30, 2022, the Sheriff's proportion was .486%, which was an increase of .029% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Sheriff recognized pension expense of \$869,039 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions.

At June 30, 2023, 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	\$ 181,810	\$ (196,374)
Net difference between projected and actual earnings on pension plan investments	1,711,091	-
Changes in assumptions	590,350	-
Changes in proportionate share	207,157	(41,508)
Differences between the Sheriff's contributions and its proportionate share of contributions	11	(2,195)
Employer contributions subsequent to the measurement date	441,670	-
Total	<u>\$ 3,132,089</u>	<u>\$ (240,077)</u>

The Sheriff reported a total of \$441,670 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2022, which will be recognized as a reduction in net pension liability in the year ended June 30, 2024.

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

Years ending June 30,	Amount
2024	\$ 662,524
2025	543,046
2026	302,367
2027	942,627
2028	(222)
	<u>\$ 2,450,342</u>

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

8. PENSION PLAN (continued)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the net pension liability as of June 30, 2023, is as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.85%, net of investment expense (PY 6.90%)
Projected salary increases	5.00%
Mortality	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.
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.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

8. PENSION PLAN (continued)

Actuarial Assumptions (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity Securities	62%	4.10%
Fixed Income	25%	1.23%
Alternative Investments	13%	0.85%
Total	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 the Louisiana Public Retirement Systems' Actuarial Committee taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Rates	5.85%	6.85%	7.85%
Sheriff's Share of Net Pension Liability (Asset)	\$ 6,998,626	\$ 3,952,287	\$ 1,412,173

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description – The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The Washington 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 GASB Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided – Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age, or age 55 and 15 years of service.

Life insurance coverage is continued to retirees by election. The employer pays for life insurance after retirement for retirees and pays up to \$10,000 to the retiree. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

Employees covered by benefit terms – At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	19
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	84
	<u>103</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$5,771,179 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2022.

Actuarial Assumptions and other inputs – The following actuarial assumptions and other inputs were applied to all periods included in the measurement unless otherwise specified:

Inflation	3.00% annually
Salary increases	3.00%, including inflation
Prior Discount rate	3.54%
Discount rate	3.65% annually
Healthcare cost trend rates	Flat 5.5% annually

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (continued)

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2023, the end of the applicable measurement period.

Mortality rates were based on the SOA RP-2014 combined Mortality Table.

The actuarial assumptions used in the July 1, 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	\$ 4,890,075
Changes for the year:	
Service cost	244,669
Interest	177,439
Difference between expected and actual experience	747,740
Changes in assumptions	(129,710)
Benefit payments and net transfers	(159,034)
Net changes	<u>881,104</u>
Balance at June 30, 2022	<u>\$ 5,771,179</u>

The amount of total OPEB liability estimated to be due and payable within one year is \$166,986.

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	1.0% Decrease (2.65%)	Current Discount Rate (3.65%)	1.0% Increase (4.65%)
Total OPEB Liability	<u>\$ 6,841,637</u>	<u>\$ 5,771,179</u>	<u>\$ 4,928,401</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.50%) or 1-percentage-point higher (6.50%) than the current healthcare trend rates:

	1.0% Decrease (4.50%)	Current Healthcare Cost Trend Rate (5.50%)	1.0% Increase (6.50%)
Total OPEB Liability	<u>\$ 5,017,025</u>	<u>\$ 5,771,179</u>	<u>\$ 6,732,592</u>

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (continued)

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

For the year ended June 30, 2023, the Sheriff recognized OPEB expense of \$319,192.

At June 30, 2023, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>of Resources</u>	<u>of Resources</u>
Differences between expected and actual experience	\$ 1,280,629	\$ (966,087)
Changes in assumptions	<u>1,040,433</u>	<u>(1,135,497)</u>
Total	<u>\$ 2,321,062</u>	<u>\$ (2,101,584)</u>

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

<u>2024</u>	\$ 56,123
2025	56,123
2026	56,123
2027	56,123
2028	56,123
Thereafter	<u>(61,137)</u>
	<u>\$ 219,478</u>

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

10. EX-OFFICIO TAX COLLECTOR

At June 30, 2023, the Ad Valorem Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$403,826. The Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected for the year ended June 30, 2023, by taxing body, as follows:

<u>Taxing Body</u>	<u>Ad Valorem Tax Levy</u>	<u>Ad Valorem Tax Uncollected</u>
Bogalusa School Board	\$ 7,691,823	\$ 12,789
Parish Government	5,705,583	15,037
Parish School Board	2,191,034	7,595
Law Enforcement	2,432,003	6,315
Hospital Service District	1,694,696	3,555
Assessor	1,191,615	3,094
Fire District No. 7	690,746	2,371
Council on Aging	621,316	1,613
Florida Parish Juvenile Ctr.	610,291	1,585
Bonner Creek Fire District No. 1	169,323	-
Varnado Fire District No. 6	278,765	4,335
Pine Fire District No. 4	137,447	433
Spring Hill Fire District No. 8	158,233	-
Richardson Fire District No. 2	151,031	-
Hayes Creek Fire District No. 3	110,602	-
Fire District No. 9	114,460	982
Angie Fire District No. 5	135,325	449
Forestry	20,915	-
Louisiana Tax Commission	22,110	-
Angie School	43,079	155
	<u>\$ 24,170,396</u>	<u>\$ 60,308</u>

The majority of uncollected taxes consist of bankruptcy, adjudications, moveable, and immovable property.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

11. SALES TAX COLLECTIONS

At June 30, 2023, the Sales Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$61,099. The total sales tax collections on behalf of other taxing authorities for the year ended June 30, 2022, was as follows:

	Collections	Paid in Protest (Collected)/Settled	Cost	Distributed
City of Bogalusa	\$ 9,461,829	\$ (1,860)	\$ (129,908)	\$ 9,330,061
Parish Government	10,160,191	9,689	(111,068)	10,058,812
Parish School Board	7,462,642	14,332	(86,730)	7,390,244
Law Enforcement District	4,412,795	4,750	-	4,417,545
Bogalusa School Board	4,087,395	5,225	(49,413)	4,043,207
Town of Franklinton	3,335,759	20,115	(46,223)	3,309,651
Village of Angie	128,992	-	(1,723)	127,269
Village of Varnado	58,139	-	(725)	57,414
Total	<u>\$ 39,107,742</u>	<u>\$ 52,251</u>	<u>\$ (425,790)</u>	<u>\$ 38,734,203</u>

12. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of a notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If a suit is filed within 30 days, the segregated funds shall be held pending outcome of the suit. If the taxpayer prevails, the Tax Collector shall refund the amount due with interest from the date the funds were received by the Tax Collector. As of June 30, 2023, taxes paid under protest, plus interest earned to date on the investment of these funds totaled \$379,432.

13. JOINT VENTURE

The Sheriff, together with the City of Bogalusa Police Department, comprises the Washington Parish Drug Task Force, which was created to combat drug problems in their joint jurisdictions. The operations of the task force are funded by seizures awarded by the judicial system.

14. TAX ABATEMENT

Louisiana Economic Development ("LED") is a Department of the State of Louisiana and administers many development oriented incentives, including the Industrial Tax Exemption Program ("ITEP"). Under the ITEP, the LED negotiates property tax ("Ad Valorem") abatement agreements on an individualized basis. The process involves submitting advance notification including a fee, completion of an initial application along with submission of any required documentation, review of application and submission to the Louisiana Board of Commerce and Industry for consideration. If final approval is granted, the Board issues a contract through LED. Each agreement is negotiated for a variety of economic development purposes, including job creation, business relocation, retention, and expansion.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

15. TAX ABATEMENT (continued)

As of June 30, 2023, nine local industrial companies are currently under the Industrial Tax Exemption program. The typical term of these agreements are for ten years and provided Ad valorem tax abatements, pertaining to the law enforcement district millages of the 2022 tax roll, totaled approximately \$3,400,000.

REQUIRED SUPPLEMENTARY INFORMATION

WASHINGTON PARISH SHERIFF'S OFFICE
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2023

	Original Budget	Final Budget	Actual
<u>REVENUES</u>			
Ad valorem tax	\$ 2,409,250	\$ 2,476,300	\$ 2,484,927
State revenue sharing	131,151	131,400	131,369
Sales tax income	3,494,250	3,591,063	3,771,800
Commissions	938,673	1,020,097	797,054
Supplemental pay	244,000	281,000	279,756
Feeding and keeping prisoners	989,240	994,200	1,190,465
Fee income	54,040	140,400	253,103
Line of credit proceeds	-	-	-
Grant income	120,700	1,122,031	1,046,086
Miscellaneous income	33,248	159,049	420,071
TOTAL REVENUES	<u>8,414,552</u>	<u>9,915,540</u>	<u>10,374,631</u>
<u>EXPENDITURES</u>			
Salaries and related benefits	6,009,860	6,831,387	6,915,513
Professional fees	303,580	375,060	274,327
Auto expenses and supplies	918,840	997,262	1,465,824
Feeding and maintaining prisoners	566,000	600,000	598,454
Line of credit repayment	-	-	-
Other	292,689	468,916	80,961
Capital expenditures	156,000	439,453	428,314
TOTAL EXPENDITURES	<u>8,246,969</u>	<u>9,712,078</u>	<u>9,763,393</u>
 NET CHANGE IN FUND BALANCE	 167,583	 203,462	 611,238
 FUND BALANCE AT BEGINNING OF YEAR	 <u>4,042,884</u>	 <u>4,671,940</u>	 <u>4,671,940</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 4,210,467</u>	 <u>\$ 4,875,402</u>	 <u>\$ 5,283,178</u>

WASHINGTON PARISH SHERIFF'S OFFICE
SCHEDULE OF CHANGES IN
TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS

Financial statement reporting date	Measurement date	Service cost	Interest	Differences between expected and actual experience	Changes in assumptions	Benefit payments	Net change in total OPEB liability	Total OPEB liability - beginning	Total OPEB liability - ending	Covered payroll	Total OPEB liability as a percentage of covered payroll
6/30/2023	6/30/2023	\$ 244,669	\$ 177,439	\$ 747,740	\$ (129,710)	\$ (159,034)	\$ 881,104	\$ 4,890,075	\$ 5,771,179	\$ 3,663,593	157.53%
6/30/2022	6/30/2022	376,586	129,688	(73,731)	(1,251,942)	(106,326)	(925,725)	5,815,800	4,890,075	3,115,394	156.96%
6/30/2021	6/30/2021	324,719	141,456	(1,104,967)	325,565	(109,350)	(422,577)	6,238,377	5,815,800	3,024,654	192.28%
6/30/2020	6/30/2020	286,108	157,943	507,402	1,047,693	(130,360)	1,868,786	4,369,591	6,238,377	2,763,445	225.75%
6/30/2019	6/30/2019	187,381	130,081	417,375	135,411	(123,564)	746,684	3,622,907	4,369,591	2,682,956	162.86%
6/30/2018	6/30/2018	86,834	126,143	(119,051)	-	(150,228)	(56,302)	3,679,209	3,622,907	2,603,200	139.17%

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

There are no assets accumulated in a trust that meets the criteria of Paragraph 4 of GASB 75 for this OPEB plan.

See the accompanying notes to the Required Supplementary Information.

WASHINGTON PARISH SHERIFF'S OFFICE
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
SHERIFF'S PENSION AND RELIEF FUND
FOR THE YEAR ENDED JUNE 30, 2023 (*)

<u>Pension Plan</u>	<u>Year</u>	<u>Employer's Proportion of the Net Pension Liability</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
Sheriff's Pension and Relief Fund						
	2023	0.4569%	\$ 3,952,287	\$ 3,607,136	109.57%	83.9%
	2022	0.4569%	(226,415)	3,328,699	-6.80%	101.0%
	2021	0.4193%	2,902,337	3,095,844	93.75%	88.9%
	2020	0.4286%	2,027,471	3,121,619	64.95%	90.4%
	2019	0.4418%	1,694,067	3,039,243	55.74%	88.5%
	2018	0.4490%	1,944,375	3,110,070	62.52%	82.1%
	2017	0.3991%	2,533,217	2,429,310	104.28%	86.6%
	2016	0.3902%	1,739,234	1,519,299	114.48%	87.3%
	2015	0.4658%	1,739,234	2,058,903	84.47%	87.3%

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

(*) The amounts presented have a measurement date of June 30th of the previous year-end.

See the accompanying notes to the Required Supplementary Information.

WASHINGTON PARISH SHERIFF'S OFFICE
SCHEDULE OF THE EMPLOYER'S CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2023

<u>Pension Plan</u>	<u>Year</u>	<u>Contractually Required Contribution¹</u>	<u>Contributions in Relation to Contractually Required Contribution²</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll³</u>	<u>Contributions as a % of Covered Payroll</u>
Sheriffs' Pension and Relief Fund						
	2023	\$ 441,670	\$ 441,670	\$ -	\$ 3,840,585	11.50%
	2022	441,875	441,875	-	3,607,136	12.25%
	2021	407,766	407,766	-	3,328,699	12.25%
	2020	379,232	379,232	-	3,095,844	12.25%
	2019	366,826	366,826	-	3,121,619	11.75%
	2018	387,682	387,682	-	3,039,243	12.76%
	2017	412,092	412,092	-	3,110,070	13.25%
	2016	326,463	326,463	-	2,429,310	13.44%
	2015	368,430	368,430	-	1,519,299	24.25%
	2014	499,284	499,284	-	2,058,903	24.25%

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

For reference only:

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

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

³ *Employer's covered payroll amount for the fiscal year ended June 30*

See the accompanying notes to the Required Supplementary Information.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

BUDGETARY BASIS OF ACCOUNTING

Budgets for the General Fund are legally adopted by the Sheriff on a basis consistent with generally accepted accounting principles (GAAP).

CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO OTHER POST-EMPLOYMENT BENEFIT PLAN

Changes in benefit terms -

There were no changes for and during the year ended June 30, 2023.

Effective October 1, 2020 (for the year ending June 30, 2023), Life insurance premiums for which the employer pays on behalf of the retiree is limited to \$10,000 coverage.

Changes in assumptions -

The fluctuations in the changes in assumptions balance was a result of changes in the discount rate. The following are the discount rates used in each measurement of total other post-employment obligation.

Year end	Measurement Date	Rate	Change	Mortality Table Used:	
6/30/2023	6/30/2023	3.650%	0.110%	6/30/2023	120% of Pub-2010 with MP-2021 scale
6/30/2022	6/30/2022	3.540%	1.380%	6/30/2022	RP-2014 Mortality Table
6/30/2021	6/30/2021	2.160%	-0.050%	6/30/2021	RP-2014 Mortality Table
6/30/2020	6/30/2020	2.210%	-1.290%	6/30/2020	RP-2014 Mortality Table
6/30/2019	6/30/2019	3.500%	-0.370%	6/30/2019	RP-2014 Mortality Table
6/30/2018	6/30/2018	3.870%	0.290%	6/30/2018	RP-2000 Mortality Table
6/30/2017	6/30/2017	3.580%			

CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO LOUISIANA SHERIFFS' PENSION AND RELIEF FUND

Changes in benefit terms -

There were no changes of benefit terms for the years presented.

Changes in assumptions -

The following changes in actuarial assumptions for each year are as follows:

Discount Rate:			Merit:		
Year End (*)	Rate	Change	Year End (*)	Rate	Change
6/29/2023	6.850%	-0.050%	6/29/2023	2.500%	0.000%
6/29/2022	6.900%	-0.100%	6/29/2022	2.500%	0.000%
6/29/2021	7.000%	-0.100%	6/29/2021	2.500%	-0.500%
6/30/2020	7.100%	-0.150%	6/30/2020	3.000%	0.100%
6/30/2019	7.250%	-0.150%	6/30/2019	2.900%	0.175%
6/30/2018	7.400%	-0.100%	6/30/2018	2.725%	0.100%
6/30/2017	7.500%	-0.100%	6/30/2017	2.625%	0.000%
6/30/2016	7.600%	-0.100%	6/30/2016	2.625%	-0.375%
6/30/2015	7.700%		6/30/2015	3.000%	

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO LOUISIANA SHERIFFS' PENSION AND RELIEF FUND (continued)

Inflation Rate:

<u>Year End (*)</u>	<u>Rate</u>	<u>Change</u>
6/29/2023	2.500%	0.000%
6/29/2022	2.500%	0.000%
6/29/2021	2.500%	0.000%
6/30/2020	2.500%	-0.100%
6/30/2019	2.600%	-0.175%
6/30/2018	2.775%	-0.100%
6/30/2017	2.875%	0.000%
6/30/2016	2.875%	-0.125%
6/30/2015	3.000%	

Investment rate of return:

<u>Year End (*)</u>	<u>Rate</u>	<u>Change</u>
6/29/2023	6.850%	-0.050%
6/29/2022	6.900%	-0.100%
6/29/2021	7.000%	-0.100%
6/30/2020	7.100%	-0.150%
6/30/2019	7.250%	-0.250%
6/30/2018	7.500%	-0.100%
6/30/2017	7.600%	-0.100%
6/30/2016	7.700%	0.000%
6/30/2015	7.700%	

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

Salary Increases:

<u>Year End (*)</u>	<u>Rate</u>	<u>Change</u>
6/30/2023	5.000%	0.000%
6/30/2022	5.000%	0.000%
6/30/2021	5.000%	-0.500%
6/30/2020	5.500%	0.000%
6/30/2019	5.500%	0.000%
6/30/2018	5.500%	0.000%
6/30/2017	5.500%	0.000%
6/30/2016	5.500%	-0.500%
6/30/2015	6.000%	

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

OTHER SUPPLEMENTARY INFORMATION

STATE OF LOUISIANA, PARISH OF WASHINGTON

AFFIDAVIT

RANDY SEAL, SHERIFF
of WASHINGTON PARISH SHERIFF'S OFFICE

BEFORE ME, the undersigned authority, personally came and appeared, Randy Seal, the Sheriff of Washington Parish, State of Louisiana, who after being sworn, deposed and said:

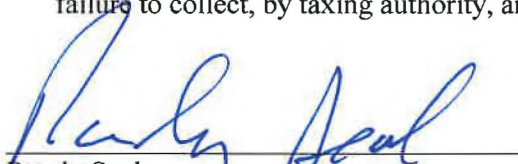
The following information is true and correct:

\$23,967 is the amount of cash on hand in the tax collector account on June 30, 2023, which does not include taxes paid under protest.

He further deposed and said:


All itemized statements of the amount of taxes collected for the tax year 2022, by taxing authority, are true and correct.

All itemized statement of all taxes assessed and uncollected, which indicated the reason for the failure to collect, by taxing authority, are true and correct.



Randy Seal
Sheriff of Washington Parish

Sworn to and subscribed before me, Ex-officio Notary, this 17^h day of January 2024, in my office in Franklinton, Louisiana.



Brent Jones
Chief Criminal Deputy
Notary #147068
Commission Expires 07/01/2024

WASHINGTON PARISH SHERIFF'S OFFICE
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2023

Agency Head Name: Sheriff Randy "Country" Seal

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 188,976
Benefits - insurance	9,507
Benefits - retirement	21,732
Benefits - medicare	2,740
Fuel usage	3,556
Conference travel	2,820
Continuing professional education fees	555
	<u>\$ 229,886</u>

WASHINGTON PARISH SHERIFF'S OFFICE
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2023

	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 06/30/2023
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 328,780	\$ 435,237
Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or advance deposits</i>)	118,385	124,804
Bond Fees	302,397	228,917
Asset Forfeiture/Sale	408,501	1,140,856
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	59,801	77,292
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	14,351	11,159
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	-	240
Other (<i>do not include collections that fit into more specific categories above</i>)	15,213	8,618
Subtotal Collections	918,648	1,591,886
Less: Disbursements To Governments & Nonprofits: (<i>Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.</i>)		
22ND JDC - DCPF, Criminal Court Costs/Fees	310	310
Florida Parish Juvenile Justice, Criminal Court Costs/Fees	690	897
Franklinton Police Department, Criminal Court Costs/Fees	300	200
Indigent Defender Board, Criminal Court Costs/Fees	6,211	8,270
LA Dept. of Wildlife & Fisheries, Criminal Court Costs/Fees	-	25
LA. Comm. On Law Enforcement, Criminal Court Costs/Fees	1,540	1,763
LDH THSCI, Criminal Court Costs/Fees	560	620
Louisiana Supreme Court, Criminal Court Costs/Fees	32	50
Office Of Court Adm Fins/CASA, Criminal Court Costs/Fees	376	430
St. Tammany Parish Government, Criminal Court Costs/Fees	1,029	1,334
ST. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees	2,910	3,623
Treasury, State of LA-CMIS, Criminal Court Costs/Fees	2	2
Warren Montgomery District Attorney, Criminal Court Costs/Fees	6,196	8,181
Washington Parish Clerk Of Court., Criminal Court Costs/Fees	5,795	7,328

(Continued)

WASHINGTON PARISH SHERIFF'S OFFICE
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2023

	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 06/30/2023
Less: Disbursements To Governments & Nonprofits: (continued)		
Washington Parish Government, Criminal Court Costs/Fees	29,025	37,190
Florida Parish Juvenile Justice, Bond Fees	985	1,100
Indigent Defender Board, Bond Fees	36,019	32,896
LA. Comm. On Law Enforcement, Bond Fees	716	836
LDH THSCI, Bond Fees	490	500
Louisiana Supreme Court, Bond Fees	84	88
Office Of Court Adm Fins/CASA, Bond Fees	220	270
St. Tammany Parish Government, Bond Fees	1,478	1,650
ST. Tammany Parish Sheriff's Office, Bond Fees	2,920	3,064
Treasury, State of LA-CMIS, Bond Fees	732	770
Warren Montgomery District Attorney, Bond Fees	37,253	33,994
Washington Parish Clerk Of Court., Bond Fees	6,600	7,982
Washington Parish Government, Bond Fees	58,699	59,896
Warren Montgomery District Attorney, Asset Forfeiture/Sale	7,791	15,991
City of Bogalusa, Asset Forfeiture/Sale	510	160
Concordia parish Sheriff's Office, Asset Forfeiture/Sale	127	-
Town Of Franklinton, Asset Forfeiture/Sale	40	1,060
Washington Parish Clerk Of Court., Asset Forfeiture/Sale	26,500	34,525
Washington Parish Government, Asset Forfeiture/Sale	220	540
Louisiana Department of Public Safet, Other	9,368	4,426
22ND JDC - DCPF, Probation/Parole/Supervision Fees	326	118
Florida Parish Juvenile Justice, Probation/Parole/Supervision Fees	78	75
Indigent Defender Board, Probation/Parole/Supervision Fees	1,017	543
LA. Comm. On Law Enforcement, Probation/Parole/Supervision Fees	2,455	1,881
Office Of Court Adm Fins/CASA, Probation/Parole/Supervision Fees	70	65
St. Tammany Parish Government, Probation/Parole/Supervision Fees	105	105
Treasury, State of LA-CMIS, Probation/Parole/Supervision Fees	28	28
Warren Montgomery District Attorney, Probation/Parole/Supervision Fees	1,434	964
Washington Parish Clerk Of Court., Probation/Parole/Supervision Fees	701	347
Washington Parish Government, Probation/Parole/Supervision Fees	7,026	6,131

(Continued)

WASHINGTON PARISH SHERIFF'S OFFICE
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2023

	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 06/30/2023
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency (<i>must include a separate line for each collection type, as applicable</i>) - Example: Criminal Fines - Other (<i>Additional rows may be added as necessary</i>)	-	-
Civil Veas	-	9,912
Bond Fees	40,000	36,109
Asset Forfeiture/Sale	55,165	108,821
Criminal Court Costs/Fees	5,211	7,031
Criminal Fines-Other	5,440	4,252
Probation/Parole/Supervision Fees	1,110	899
Fingerprints & Background Fees	-	-
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	346,722	951,300
Bond Fee Refunds	19,444	32,050
Restitution Payments to Individuals (additional detail is not required)	59,595	55,183
Other Disbursements to Individuals (additional detail is not required)	-	675
Payments to 3rd Party Collection/Processing Agencies	20,536	79,728
Subtotal Disbursements/Retainage	<u>812,191</u>	<u>1,566,188</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	<u>\$ 435,237</u>	<u>\$ 460,935</u>
Ending Balance of "Partial Payments" Collected but not Disbursed (<i>only applies if collecting agency does not disburse partial payments until fully collected</i>) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected (<i>i.e. receivable balance</i>)	-	-
Total Waivers During the Fiscal Period (<i>i.e. non-cash reduction of receivable balances, such as time served or community service</i>)	-	-

(Concluded)

WASHINGTON PARISH SHERIFF'S OFFICE
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2023

First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 06/30/2023
--	---

Receipts From: *(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)*

Washington Parish District Attorney, Asset Forfeiture/Sale

\$	1,728	\$	3,089
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Other/ Other

	-		-
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Subtotal Receipts

\$	1,728	\$	3,089
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Ending Balance of Amounts Assessed but Not Received *(only applies to those agencies that assess on behalf of themselves, such as courts)*

-	-
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Collection Types to be used in the "Receipts From:" section above
Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other <i>(do not include collections that fit into more specific categories above)</i>

OTHER REPORTING REQUIRED BY
GOVERNMENT AUDITING STANDARDS AND UNIFORM GUIDANCE

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

Honorable Randy "Country" Seal, Sheriff
Washington Parish Sheriff's Office
Franklinton, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Washington Parish Sheriff (the "Sheriff") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated February 2, 2024.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2023-001.

Washington Parish Sheriff's Response to Findings

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

Purpose of this Report

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

A stylized, handwritten-style signature of EisnerAmper LLP in black ink.

EISNERAMPER LLP
Baton Rouge, Louisiana
February 2, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Randy "Country" Seal, Sheriff
Washington Parish Sheriff's Office
Franklinton, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Washington Parish Sheriff's Office (the Sheriff) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Sheriff's major federal program for the year ended June 30, 2023. The Sheriff's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Sheriff complied, in all material respects, with the compliance requirements referred above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Sheriff's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Sheriff's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Sheriff's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Sheriff's compliance with the requirements of its major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Sheriff's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Sheriff's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
February 2, 2024



WASHINGTON PARISH SHERIFF

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

FEDERAL DEPARTMENT/PASS-THROUGH ENTITY/PROGRAM	FEDERAL CFDA	GRANT NUMBER	FEDERAL
<u>United States Department of Transportation</u>			
<u>Passed Through:</u>			
<i>Louisiana Highway Safety Commission:</i>			
State and Community Highway Safety	20.600	1 LHSC 2023-30-56	\$ 11,995
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	LHSC 2023-30-56	<u>17,816</u>
Total United States Department of Transportation			<u>29,811</u>
<u>United States Department of Justice</u>			
<u>Passed Through:</u>			
<i>Louisiana Commission on Law Enforcement:</i>			
Crime Victim Assistance	16.575	Victim Assistance Program 2020-V2-GX-0010	66,941
Crime Victim Assistance	16.575	Victim Assistance Program 15POVC-21-GG-00628- ASSI	9,535
Violence Against Women Formula Grants	16.588	Combination Investigation 15JOVW-21-GG-00542- MUMU	7,018
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Criminal Patrol 2020-MU- BX-0026	6,420
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Multi-Jurisdictional Task Force 2020-MU-BX-0026	4,511
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Criminal Patrol 15PBJA-21- GG-00246-MUMU	2,939
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Multi-Jurisdictional Task Force 15PBJA-21-GG- 00246-MUMU	6,370
<u>Direct Program:</u>			
PREA Program: Strategic Support for PREA Implementation	16.735	15PBJA-21-GG-01506- JAGX	<u>6,273</u>
Total United States Department of Justice			<u>110,007</u>

(Continued)

WASHINGTON PARISH SHERIFF

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

United States Department of Homeland Security

Passed Through:

Governor's Office of Homeland Security &

Emergency Preparedness:

FEMA Disaster Grants - Public Assistance,

IDA

97,036

110,237

Total United States Department of Homeland Security

110,237

United States Department of Treasury

Passed Through:

Washington Parish Government:

Coronavirus State and Local Fiscal

(COVID-16) Recovery Funds

21,027

N/A

796,031

Total United States Department of Treasury

796,031

Total Expenditures

\$ 1,046,086

(Concluded)

1 - Highway Safety Cluster

\$

11,995

See accompanying notes to this schedule.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Washington Parish Sheriff and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – INDIRECT COST RATE

The Sheriff has not negotiated an indirect cost rate. Also, the Sheriff elected not to use the 10% de minimis cost rate as allowed by 2 CFR 200.414 Indirect (F&A) costs.

NOTE C – Reconciliation to Financial Statements

The federal grant expenditures are reported within the various expenditure categories of the general fund and are not readily distinguishable to the Schedule of Expenditures of Federal Awards. However, revenue is generally recorded for these grants in an amount equal to allowable costs incurred and therefore the Federal grants revenue per the Statement of Revenues, expenditures, and changes in fund balance is equal to the total federal expenditures per the SEFA.

WASHINGTON PARISH SHERIFF'S OFFICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023

A. Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal Control over Financial Reporting:

- Material weakness(es) identified? _____ yes _____ x no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes _____ x none
reported

Noncompliance material to financial
statements noted?

_____ x yes _____ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes _____ x no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes _____ x none
reported

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required
to be reported in accordance with Uniform
Guidance?

_____ yes _____ x no

Identification of major programs:

CFDA Numbers
21.027

Name of Federal Program or Cluster
Coronavirus State and Local Fiscal Recovery Funds

The threshold for distinguishing types A & B programs was program expenditures exceeding \$750,000.

The Washington Parish Sheriff was determined to be not a low-risk auditee.

WASHINGTON PARISH SHERIFF'S OFFICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023

B. Findings – Financial Statement Audit

2023-001: Audit Law

Criteria: Louisiana Revised Statute 24:513 requires that political subdivisions of the State submit completed audit reports to the Legislative Auditor no later than six months after the fiscal year. Accordingly, the submission due date was December 31, 2023. In accordance with the provisions for non-emergency extensions promulgated by Louisiana Revised Statute 39:721, the Sheriff requested a 90-day extension to complete and submit the audit to the Legislative Auditor. Accordingly, the extended due date, if approved is March 31, 2024.

Condition: The audit was submitted after the statutory deadline, but before the requested extended deadline.

Cause: The partner in charge of the audit contracted influenzas in December 2023, thus delaying the completion of the audit.

Effect: There has been minimal if any impact to intergovernmental funding resulting from the delayed completion.

Recommendation: We recommend that the Sheriff in conjunction with the audit firm take steps to ensure that the audit is not delayed.

View of Responsible Official: *We concur with the finding. The Sheriff in conjunction with the audit firm, will take steps to ensure that the audit is completed timely.*

C. Findings and Questioned Costs – Major Federal Award Programs

None

WASHINGTON PARISH SHERIFF'S OFFICE
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
JUNE 30, 2023

Findings – Financial Statement Audit

None

Findings and Questioned Costs – Major Federal Award Programs

N/A



WASHINGTON PARISH SHERIFF OFFICE

**REPORT ON STATEWIDE
AGREED-UPON PROCEDURES on
COMPLIANCE and CONTROL AREAS**

FOR THE YEAR ENDED JUNE 30, 2023



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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To Washington Parish Sheriff's Office
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated in Schedule A on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) of the Washington Parish Sheriff's Office (the Sheriff) for the fiscal period July 1, 2022 through June 30, 2023. The Sheriff's management is responsible for those C/C areas identified in the SAUPs.

The Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of performing specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by the Sheriff to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs of the Sheriff for the fiscal period July 1, 2022 through June 30, 2023. 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 Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
February 2, 2024



WASHINGTON PARISH SHERIFF
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2023

Schedule A

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read “*no exception noted*” or for step 13 “*we performed the procedure and discussed the results with management*”. If not, then a description of the exception ensues.

1) Written Policies and Procedures

A. Obtain and inspect the entity’s written policies and procedures and observe whether they address each of the following categories and subcategories (if applicable to public funds and the entity’s operations):

i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

No exception noted.

ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

No exception noted.

iii. **Disbursements**, including (1) processing, (2) reviewing, and (3) approving

The Sheriff has written policies for Disbursements; however, the policy does not specifically address attribute (3) signing and approving checks or electronic payments. For attributes (1) and (2), no exceptions were noted.

iv. **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 cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exception noted.

v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

The Sheriff has written policies for Payroll/Personnel; however, the policy does not specifically address attribute (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules. For attributes (1) and (2), no exceptions were noted.

vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exception noted.

vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

WASHINGTON PARISH SHERIFF
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2023

Schedule A

The Sheriff has written policies for Travel and Expense Reimbursement; however, the policy does not specifically address attribute (2) dollar thresholds by category of expense. For attributes (1), (3) and (4), no exceptions were noted.

- viii. **Credit Cards (and debit cards, fuel cards, purchase 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).

No exception noted.

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exception noted.

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exception noted.

- xi. **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.

No exception noted.

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

The Sheriff has written policies for Sexual Harassment; however, the policy does not specify (3) annual reporting. For attributes (1) and (2), no exceptions were noted.

2) Board or Finance Committee

- A. 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:
- i. Observe whether 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.

Procedure is not applicable to entities managed by a single elected official. The Sheriff is a single elected official who manages the Washington Parish Sheriff's Office. As such, this procedure is not applicable.

**WASHINGTON PARISH SHERIFF
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2023**

Schedule A

- ii. 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. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Procedure is not applicable to entities managed by a single elected official. The Sheriff is a single elected official who manages the Washington Parish Sheriff's Office. As such, this procedure is not applicable.

- iii. 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.

Procedure is not applicable to entities managed by a single elected official. The Sheriff is a single elected official who manages the Washington Parish Sheriff's Office. As such, this procedure is not applicable.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Procedure is not applicable to entities managed by a single elected official. The Sheriff is a single elected official who manages the Washington Parish Sheriff's Office. As such, this procedure is not applicable.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

A listing of bank accounts was provided and included a total of 16 bank accounts. Management identified the entity's main operating account. No exceptions were noted as a result of performing this procedure

From the listing provided, we selected 5 bank accounts (1 main operating and 4 randomly) and obtained the bank reconciliations for the month ending September 30, 2022, resulting in 5 bank reconciliations obtained and subjected to the below procedures.

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

No exception noted.

- ii. Bank reconciliations include written evidence that a member of management or a 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

WASHINGTON PARISH SHERIFF
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2023

Schedule A

No exception noted.

- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Of the five (5) bank accounts selected, one (1) bank reconciliations had reconciling items that have been outstanding for more than 12 months. There was no documentation evidencing that these reconciling items were researched for proper disposition.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

A listing of deposit sites was provided and included a total of 2 deposit site. No exceptions were noted while performing this procedure.

From the listing provided, we selected both deposit sites and performed the procedures below.

- B. 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 (e.g. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then 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 listing of collection locations for each deposit site selected in procedure #4A was provided and included a total of three (3) collection locations. No exceptions were noted as a result of performing this procedure.

From each of the listings provided, we randomly selected one collection location for each deposit site. Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- i. Employees responsible for cash collections do not share cash drawers/registers;

No exception noted.

- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;

No exception noted.

- iii. Each employee responsible for collecting cash is not also 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; and

No exceptions noted.

WASHINGTON PARISH SHERIFF
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2023

Schedule A

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee verifies the reconciliation.

No exceptions noted.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

No exception noted.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

We randomly selected two (2) deposit dates for each of the five (5) bank accounts selected in procedure #3A. For two (2) of the bank accounts, there were no deposits for the month randomly selected. We obtained supporting documentation for each of the six (6) deposits and performed the procedures below.

- i. Observe that receipts are sequentially pre-numbered.

For Two (2) of the six (6) deposits selected for testing, there were no sequentially pre-numbered receipts.

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exception noted.

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exception noted.

- iv. 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 and the cash is stored securely in a locked safe or drawer).

For two (2) of the six (6) deposits selected for testing, deposits were not made within one business day of receipt.

- v. Trace the actual deposit per the bank statement to the general ledger.

No exception noted.

5) Non-payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

WASHINGTON PARISH SHERIFF
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2023

Schedule A

The listing of locations that process payments for the fiscal period was provided and included 4 disbursement location. No exceptions were noted while performing this procedure.

From the listing provided, we selected all four payment processing locations and performed the procedures below.

- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

The listing of employees involved with non-payroll purchasing and payment functions for each payment processing location selected in procedure #5A was provided. No exceptions were noted as a result of performing this procedure.

Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

No exception noted.

- ii. At least two employees are involved in processing and approving payments to vendors;

No exception noted.

- iii. 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;

No exceptions noted.

- iv. 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; and

No exception noted.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exception noted.

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and

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A listing of non-payroll disbursements for each payment processing location selected in procedures #5A was provided related to the reporting period. No exceptions were noted as a result of performing this procedure.

From each of the locations, we randomly selected 5 disbursements and performed the procedures below.

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exceptions noted.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions noted.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exception noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

From the listing provided, we randomly selected five (5) cards (all fuel cards) used in the fiscal period. We randomly selected one (1) monthly statement for each of the five (5) cards selected and performed the procedures noted below.

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported; and

No exception noted.

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- ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exception noted.

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). 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 observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

All cards randomly selected for testing were fuel cards; therefore, this procedure was not applicable.

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

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 reimbursements and performed the procedures below.

- i. If reimbursed using a per diem, observe that 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);

No exception noted.

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

No exception noted.

- iii. 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 Policies and Procedures”, procedure #1A(vii); and

No exceptions noted.

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

No exception noted.

8) Contracts

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- A. 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. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

An active vendor list for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 3 contracts and performed the procedures below.

- i. 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;

No exception noted.
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter);

No exception noted.
- iii. If the contract was amended (e.g., change order), observe that 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, the documented approval); and

No exception noted.
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exception noted.

9) Payroll and Personnel

- A. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A listing of employees/elected officials employed during the fiscal year was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 employees/officials and performed the specified procedures.

- B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected in procedure #9A.

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- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

No exception noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

No exception noted.

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

No exception noted.

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exception noted.

- C. 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 and 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's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

A listing of employees/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 2 employees/officials and performed the specified procedures. No exceptions noted.

- D. 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.

No exceptions noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure "Payroll and Personnel" procedure #9A, above obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exception noted.

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- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exception noted.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exception noted.

11) Debt Service

- A. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued as required by Article VII, Section 8 of the Louisiana Constitution.

Not applicable.

- B. 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).

Not applicable.

12) Fraud Notice

- A. 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 as required by R.S. 24:523.

No exception noted.

- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exception noted.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

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We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidenced that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from "Payroll and Personnel" procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

No exceptions noted.

- B. Observe that 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).

No exception noted.

- C. 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 that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;

No exceptions noted.

- ii. Number of sexual harassment complaints received by the agency;

No exceptions noted.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

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No exceptions noted.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action;
and

No exceptions noted.

- v. Amount of time it took to resolve each complaint.

No exceptions noted.

**WASHINGTON PARISH SHERIFF OFFICE
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN
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Schedule B

The Washington Parish Sheriff's Office (The Sheriff) provided a response and corrective action plan for the exceptions noted in Schedule A and are set forth below.

Policies & Procedures

The Sheriff plans to amend policies and procedures where applicable to address the findings noted in this section by June 30, 2024.

Bank Reconciliations

The Sheriff will emphasize the need to document the researching of checks that were outstanding for 12 months or more.

Collections (excluding electronic funds transfers)

The Sheriff will emphasize the need to make deposits daily.