UNION PARISH SHERIFF Farmerville, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2024
With Supplemental Information Schedules

Farmerville, Louisiana
Annual Financial Statements
With Independent Auditor's Report
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With Supplemental Information Schedules

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Member: American Institute of Certified Public Accountants Society of Louisiana Certified Public Accountants

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Independent Auditor's Report

UNION PARISH SHERIFF Farmerville, Louisiana

Opinions

I have audited the accompanying financial statements of the governmental activities, major fund, fiduciary funds, and aggregate remaining fund information of the Union Parish Sheriff, a component unit of the Union Parish Police Jury, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Union Parish Sheriff's basic financial statements as listed in the table of contents.

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

Basis for Opinion

I conducted my 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 and the *Louisiana Governmental Audit Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Union Parish Sheriff and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Union Parish Sheriff's ability

UNION PARISH SHERIFF Farmerville, Louisiana Independent Auditor's Report, June 30, 2024

to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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, I:

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

I am 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 I identified during the audit.

UNION PARISH SHERIFF Farmerville, Louisiana Independent Auditor's Report, June 30, 2024

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedules and notes to required supplementary information, the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedules of Employer's share of the Net Pension Liability, and the Schedules of Employer Contributions, as listed in the table of contents, 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. I 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 managements's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Union Parish Sheriff's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, the combining nonmajor fund financial statements, affidavit, Justice System Funding Schedules for Collecting/Disbursing, and Justice System Funding Schedules for Receiving Entities, as listed in the Table of Contents, are presented for purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financials statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion the schedule of compensation, benefits and other payments to agency head, the combining nonmajor fund financial statements, affidavit, Justice System Funding Schedules for Collecting/Disbursing, and Justice System Funding Schedules for Receiving Entities, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated August 9, 2024, on my consideration of the Union Parish Sheriff's internal control over financial reporting and on my 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 my testing of internal control over

Farmerville, Louisiana Independent Auditor's Report, June 30, 2024

financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Union Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Union Parish Sheriff's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated August 9, 2024, on the results of my state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state side agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

West Monroe, Louisiana

August 9, 2024

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REQUIRED SUPPLEMENTARY INFORMATION PART I

UNION PARISH SHERIFF Farmerville, Louisiana

Management's Discussion and Analysis

June 30, 2024

As management of the Union Parish Sheriff, I offer readers of the Union Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Union Parish Sheriff for the fiscal year ended June 30, 2024. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

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

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

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. Afund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Union Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Union Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Union Parish Sheriff adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Union Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Union Parish Sheriff's performance.

The combining schedules for nonmajor governmental funds are presented immediately following the required supplementary information.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Union Parish Sheriff exceeded liabilities by \$5,046,795. Approximately 73% of the Union Parish Sheriff's net position reflects its investment in capital assets (equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

An additional portion of the Union Parish Sheriff's net position represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the Union Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets included in the statement of net position.

STATEMENT OF NET POSITION

ASSETS	2024	2023
Cash and cash equivalents	\$6,042,586	\$5,204,511
Receivables	362,393	349,342
Prepaids	17,614	21,215
Due from other funds	13,444	1,749
Capital assets (net of accumulated depreciation)	3,671,103	3,786,230

TOTAL ASSETS	\$10,107,140	\$9,363,047
DEFERRED OUTFLOWS OF RESOURCES		
Pension and OPEB related	3,069,702	3,590,880
LIABILITIES Accounts payable	45,505	30,825
Accounts payable Salaries payable	43,497	30,215
Due to other funds	45,490	50,215
Withholdings payable	9,010	10,401
Federal revenue bonds payable	512,509	522,172
Interest payable	19,377	19,742
Compensated absences payable	124,971	83,354
Net pension liability	2,463,090	2,232,821
Net OPEB obligation	3,867,463	4,097,763
TOTAL LIABILITIES		
	7,130,912	7,027,293
DEFERRED INFLOWS OF RESOURCES	000 105	0.55 200
Pension and OPEB NET POSITION	999,135	957,208
Invested in capital assets, net of related debt	3,660,794	3,264,058
Unrestricted	1,386,001	1,705,368
TOTAL NET POSITION	\$5,046,795	\$4,969,426
STATEMENT OF ACTIVITIES		
Public safety:	2024	2023
Personal services	\$3,936,048	\$3,521,407
Operating services	819,478	713,286
Materials and supplies	337,752	280,324
Travel	56,157	61,036
Depreciation expense	262,340	325,728
Debt service interest	21,172	21,569
Total Program Expenses	5,432,947	4,923,350
Program revenues:		
Charges for services:	127 422	111 027
Civil and criminal fees	137,433	111,037
Commissions on license and taxes	81,960	78,036
Court attendance	5,814	2,890 27,136
Transportation of prisoners Bond fees	17,979 29,838	12,393
	8,366	13,760
Accident reports Total program revenues	281,390	245,252
Net Program Expenses	(5,151,557)	(4,678,098)
General revenues:	(3,131,337)	(4,070,020)
Taxes:		
Ad valorem	878,939	851,431
Sales	3,421,800	3,360,924
Grants and contributions not restricted to specific programs:		
Federal sources	85,894	113,056
State sources	315,562	299,524
Local	114,022	104,737
Interest earned	248,200	15,387
Miscellaneous	127,265	223,754
Special items:		
Gain (loss) on disposal of assets	37,250	11,100
Total general revenues	5,228,932	4,979,913
Change in Net Position	77,375	301,815

NET POSITION

Beginning of year End of year

\$4,969,420	\$4,667,611
\$5,046,795	\$4,969,426

Financial Analysis of the Government's Funds

As noted earlier, the Union Parish Sheriff uses fund accounting to ensure and demonstrate compliance with financerelated legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2024, combined governmental fund balances of \$6,292,535 showed an increase of \$787,159 over June 30, 2023. The General Fund's balance of \$6,210,853 showed an increase of \$783,775 from the 2023 balance of \$5,427,078.

General Fund Budgetary Highlights

There was no budget amendment for the current year.

Capital Asset and Debt Administration

Capital assets. The Union Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2024, amounts to \$3,671,103 net of accumulated depreciation). This investment includes vehicles, furniture, and equipment. The increase in capital assets for the year was \$147,213. There were decreases of \$380,218 during the current year.

Long-term debt. At the end of the fiscal year, Union Parish Sheriff had total debt outstanding of \$6,968,033 in the form of compensated absences of \$124,971, federal revenue bonds of \$512,509, Net Pension liability of \$2,463,090 and net OPEB obligation of \$3,867,463. The Union Parish Sheriff contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff's group health insurance plan.

Requests for Information

This financial report is designed to provide a general overview of the Union Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Union Parish Sheriff, P.O. Box 723, Farmerville, LA 71241.

BASIC FINANCIAL STATEMENTS

UNION PARISH SHERIFF Farmerville, Louisiana

STATEMENT OF NET POSITION June 30, 2024

ASSETS	
Cash and cash equivalents	\$6,042,586
Receivables	362,393
Prepaids	17,614
Due from other funds	13,444
Capital assets (net of accumulated depreciation)	3,671,103
TOTAL ASSETS	10,107,140
DEFERRED OUTFLOWS OF RESOURCES	
Pension and OPEB related	3,069,702
LIABILITIES	
Accounts payable	45,505
Salaries payable	43,497
Due to other funds	45,490
Withholdings payable	9,010
Interest payable	19,377
Federal Revenue Bonds:	
Due within one year	10,062
Due in more than one year	502,447
Compensated absences payable	124,971
Net Pension Liability	2,463,090
Net OPEB obligation	3,867,463
TOTAL LIABILITIES	7,130,912
DEFERRED INFLOWS OF RESOURCES	
Pension and OPEB related	999,135
NET POSITION	
Invested in capital assets, net of related debt	3,158,594
Unrestricted	1,888,201
TOTAL NET POSITION	<u>\$5,046,795</u>

Statement B

UNION PARISH SHERIFF Farmerville, Louisiana STATEMENT OF ACTIVITIES June 30, 2024

Public safety:	
Personal services	\$3,936,048
Operating services	819,478
Materials and supplies	337,752
Travel	56,157
Depreciation expense	262,340
Debt service interest	21,172
Total Program Expenses	5,432,947
Program revenues:	
Charges for services:	
Civil and criminal fees	137,433
Commissions on license and taxes	81,960
Court attendance	5,814
Transportation of prisoners	17,979
Bond fees	29,838
Accident reports	8,366
Total program revenues	281,390
Net Program Expenses	(5,151,557)
General revenues:	
Taxes:	
Ad valorem	878,939
Sales	3,421,800
Grants and contributions not restricted to specific programs:	
Federal sources	85,894
State sources	315,562
Local	114,022
Interest earned	248,200
Miscellaneous	127,265
Special item -	
Gain (loss) on disposal of assets	37,250
Total general revenues	5,228,932
Change in Net Position	77,375
NET POSITION	
Beginning of year	_4,969,420
End of year	\$5,046,795
	1,200

UNION PARISH SHERIFF Farmerville, Louisiana GOVERNMENTAL FUND

Balance Sheet, June 30, 2024

	General Fund	Non Major Funds	Total
ASSETS			
Cash and cash equivalents	\$5,960,904	\$81,682	\$6,042,586
Receivables	362,393		362,393
Prepaids	17,614		17,614
Due from other funds	13,444		13,444
TOTAL ASSETS	\$6,354,355	\$81,682	\$6,436,037
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$45,505		\$45,505
Salaries payable	43,497		43,497
Due to other funds	45,490		45,490
Withholdings payable	9,010	6	9,010
Total Liabilities	143,502	NONE	143,502
Fund balance:			
Restricted		\$81,682	81,682
Non spendable	17,614		17,614
Unassigned	6,193,239		6,193,239
Total fund balance	6,210,853	81,682	6,292,535
TOTAL LIABILITIES			
AND FUND BALANCE	<u>\$6,354,355</u>	\$81,682	\$6,436,037

UNION PARISH SHERIFF Farmerville, Louisiana

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position

For the Year Ended June 30, 2024

Total Fund Balances at June 30, 2024 - Governmental Funds (Statement C) Deferred outflows of resources		\$6,292,535 3,069,702
Cost of capital assets at June 30, 2024	\$6,989,830	
Less: Accumulated depreciation as of June 30, 2024	(3,318,727)	3,671,103
Long-term liabilities at June 30, 2024 -		
Compensated absences payable	(124,971)	
Revenue bonds payable	(512,509)	
Interest payable	(19,377)	
Net Pension liability	(2,463,090)	
Net OPEB obligation	(3,867,463)	(6,987,410)
Deferred inflows of resources		(999,135)
Net Position at June 30, 2024 (Statement A)		\$5,046,795

UNION PARISH SHERIFF Farmerville, Louisiana GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended June 30, 2024

	General	Non Major	
	Fund	Funds	TOTAL
REVENUES			
Taxes:			
Ad valorem	\$878,939		\$878,939
Sales	3,421,800		3,421,800
Intergovernmental revenues:			
Federal grants	85,894		85,894
State grants:			
State supplemental pay	213,169		213,169
State revenue sharing (net)	102,393		102,393
Local grants	114,022		114,022
Fees, charges, and commissions for services:			
Civil and criminal fees	137,433		137,433
Commissions on licenses and taxes	81,960		81,960
Court attendance	5,814		5,814
Transportation of prisoners	17,979		17,979
Bond fees	29,838		29,838
Accident reports	8,366		8,366
Use of money and property	244,816	\$3,384	248,200
Other	127,265		127,265
Total revenues	5,469,688	3,384	5,473,072
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	3,331,363		3,331,363
Operating services	819,478		819,478
Materials and supplies	337,752		337,752
Travel and other charges	56,157		56,157
Debt Service	31,200		31,200
Capital outlay	147,213		147,213
Total expenditures	4,723,163	NONE	4,723,163

(Continued)

Farmerville, Louisiana

GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and

Changes in Fund Balance

	General Fund	Non Major Funds	TOTAL
EXCESS OF REVENUES OVER EXPENDITURES	\$746,525	\$3,384	\$749,909
OTHER FINANCING SOURCE:	\$740,525	\$5,564	\$745,505
Proceeds from disposal of assets	37,250		37,250
Total other financing source	37,250	NONE	37,250
EXCESS OF REVENUES AND OTHER SOURCE OVER			
OVER EXPENDITURES	783,775	3,384	787,159
FUND BALANCE AT BEGINNING			
OF YEAR	5,427,078	78,298	5,505,376
FUND BALANCE AT END OF YEAR	\$6,210,853	\$81,682	\$6,292,535

(Concluded)

UNION PARISH SHERIFF Farmerville, Louisiana

Reconciliation of Governmental Funds Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2024

Total net change in fund balances - governmental funds (Statement D)	\$787,159
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the period:	(115,127)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	365
Payments of long-term debt, including bonds, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	9,663
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	(174,821)
In the Statement of Activities, certain operating expenses - compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually	
paid).	(41,617)
Non-employer contributions to cost-sharing pension plan	134,926
Pension expense associated with cost-sharing pension plan	(523,173)
Change in net position of governmental activities (Statement B)	\$77,375

Farmerville, Louisiana Statement of Fiduciary Net Position Agency Funds

June 30, 2024

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	TOTAL
ASSETS				
Cash and equivalents	\$77,134	\$45,719	\$196,149	\$319,002
Due from other funds	45,490			45,490
Total Assets	\$122,624	\$45,719	\$196,149	\$364,492
LIABILITIES				
Unsettled deposits due to:				
Other funds		\$1,373	\$12,071	\$13,444
Others	\$122,624	44,346	184,078	351,048
Total Liabilities	\$122,624	\$45,719	\$196,149	\$364,492

Farmerville, Louisiana Statement of Changes in Fiduciary Net Position For the Year Ended June 30, 2024

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	\$67,007	\$46,474	\$247,086	\$360,567
ADDITIONS				
Deposits:				
Sheriff's sales		640,622		640,622
Fines and costs			484,016	484,016
Garnishments		112,276		112,276
Other additions		37,755		37,755
Taxes, fees, etc.,	12,994,007			12,994,007
Total additions	12,994,007	790,653	484,016	14,268,676
Total	13,061,014	837,127	731,102	14,629,243
REDUCTIONS				
Deposits settled to:				
Louisiana Forestry Commission	28,936			28,936
Louisiana Tax Commission	15,786			15,786
Union Parish:				
Sheriff's General Fund	981,858	117,566	67,309	1,166,733
Police Jury	3,066,757		127,295	3,194,052
School Board	5,624,019			5,624,019
Assessor	761,254			761,254
Clerk of Court	1,532	15,684	25,042	42,258
East Union Hospital	682,489			682,489
Tri-Ward Hospital	271,910			271,910
Ward Five Fire District	319,492			319,492
Spencer-West Sterlington Fire District	22,347			22,347
District 7 Fire District	100,976			100,976
District 1 Fire District	312,593			312,593
Northeast Union Fire District	8			8
North Union Fire District	31,726			31,726
Bernice Fire District	84,641			84,641
Spearsville Fire District	55,763			55,763
Sadie-Tiger Fire District	15,692			15,692
Municipalities			2,361	2,361
Pension funds	358,361			358,361

(Continued)

Farmerville, Louisiana

Statement of Changes in Fiduciary Net Position

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL	TOTAL
REDUCTIONS: (CONTD.)				
Deposits settled to: (Contd.)				
District attorney			\$65,215	\$65,215
Indigent defender board			61,034	61,034
LA Rehabilitation Service			1,564	1,564
Judicial district court			46,522	46,522
Litigants		\$624,391	102,750	727,141
North Louisiana Crime Lab			35,486	35,486
Louisiana Commission on Law Enforcement			5,677	5,677
Redemptions	\$54,394			54,394
Other reductions	147,856	35,140	6,769	189,765
Total reductions	12,938,390	792,781	547,024	14,278,195
UNSETTLED DEPOSITS AT				
END OF YEAR	\$122,624	\$44,346	\$184,078	\$351,048

(Concluded)

UNION PARISH SHERIFF Farmerville, Louisiana

Notes to the Financial Statements As of and for the Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

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

The accompanying financial statements of the Union Parish Sheriff have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Union Parish Police Jury is the financial reporting entity for Union Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Union Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit

Farmerville, Louisiana Notes to the Financial Statements (Continued)

within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the Union Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Union Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position is reported in three parts;

Farmerville, Louisiana
Notes to the Financial Statements (Continued)

invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

Allocation of Indirect Expenses - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only

Farmerville, Louisiana Notes to the Financial Statements (Continued)

governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Type

Major Fund - General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

Non-Major Funds - The State Construction Fund accounts for the remaining funds used for construction of the sheriff's office. The USDA Contingency Reserve and USDA Debt Service Funds account for funds to be held in accordance with debt service requirements.

Fiduciary Fund Type - Custodial Funds

The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the custodial funds have no measurement focus, but use the modified accrual basis of accounting.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

Both governmental and fiduciary type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities

Farmerville, Louisiana Notes to the Financial Statements (Continued)

of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Farmerville, Louisiana Notes to the Financial Statements (Continued)

E. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2024, the sheriff has cash and equivalents (book balances) totaling \$6,361,588 follows:

Demand deposits	\$6,360,488
Petty cash	1,100
Total	\$6,361,588

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the 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 or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Sheriff's name. The Sheriff does not have a policy concerning custodial risk.

Cash and cash equivalents (bank balances) at June 30, 2024, are secured as follows:

Bank balances	\$6,439,249
Federal deposit insurance	\$604,910
Pledged securities (uncollateralized)	6,595,919
Total	\$7,200,829

F. SALES TAX

The voters of the parish approved the continuance of a ½ of one percent sales and use tax and to levy an additional ½ of one percent sales and use tax for ten (10) years, beginning April 1, 2002. This sales tax was renewed beginning April 1, 2012 for a period of ten (10) years. This sales tax was renewed again beginning April 1, 2022 for a period of ten (10) years. The proceeds of the sales tax are dedicated for the purpose of providing additional funding for the law enforcement district. The sheriff's office has entered into an agreement with the Lincoln Parish Sales and Use Tax Commission for collection of the tax. For its services, the tax

Farmerville, Louisiana
Notes to the Financial Statements (Continued)

commission receives one and one-eights per cent (1-1/8%) of gross collections for the year ended June 30, 2024.

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$1000 or more for capitalizing capital assets. Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

H. VACATION, SICK LEAVE, HOLIDAY AND K-TIME

All employees are granted from one to two weeks of vacation leave each year, depending on length of service. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. Sick leave is earned at a rate of eight hours per month, and may not be accumulated and carried forward to succeeding years. All employees that are not salaried are allowed to earn holiday and k-time and carry forward to subsequent years. Holiday and K-time are compensatory upon retirement or termination.

I. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2024.

Farmerville, Louisiana Notes to the Financial Statements (Continued)

J. PENSION PLANS

The Union Parish Sheriff's Office is a participating employer in a cost-sharing, multipleemployer defined benefit pension plan as described in Note 6. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

K. EQUITY CLASSIFICATIONS

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

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

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

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.

The General Fund has an unassigned fund balance of \$6,210,853. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds. The Sheriff considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

L. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

M. ELIMINATION AND RECLASSIFICATIONS

In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Farmerville, Louisiana
Notes to the Financial Statements (Continued)

N. DEFERRED OUTLFOWS/INFLOWS OF RESOURCES

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisitions of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

O. 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.

P. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. LEVIED TAXES

The Sheriff levied the following millages for ad valorem taxes for 2023:

Constitutional 5.70 indefinite

The taxes are normally collected in December of the current year and January and February of the ensuing year. Property taxes are recorded as receivables and revenues in the year assessed. The property tax calendar is as follows:

Assessment date January 1
Levy date June 30
Tax bills mailed October 21

Farmerville, Louisiana Notes to the Financial Statements (Continued)

Total taxes due December 31
Penalties & interest added January 3 of ensuing year
Tax Sale June 14 of ensuing year

The assessed value was \$194,502,482 in 2023. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property tax. In 2023, this homestead exemption was \$37,306,236 of the total assessed value. The following are the principal taxpayers for the parish:

	2023 Assessed Valuation	% of Total Assessed Valuation
Midcontinent Express Pipeline, LLC	\$9,937,170	5.11%
Foster Farms LLC	7,845,322	4.03%
Gulf Crossing Pipeline Company	7,240,320	3.72%
Claiborne Electric Cooperative, Inc.	5,770,970	2.97%
Lumen Technologies Service Group, LLC	5,612,032	2.89%
Total	\$36,407,837	18.72%

3. RECEIVABLES

The receivables of \$362,393 at June 30, 2024, are as follows:

Class of receivables:	General Fund
Taxes - Ad Valorem Tax	\$2,118
Taxes - Sales Tax	312,736
Federal grants	18,194
State grants	18,699
Civil and criminal fees	10,368
Other	278
Total	\$362,393

4. ON-BEHALF PAYMENTS

Certain employees of the Union Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$213,169 and \$214,263 respectively. Amounts different due to pay dates, and receivables and payables.

Farmerville, Louisiana Notes to the Financial Statements (Continued)

5. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings, vehicles, and equipment follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$358,375			\$358,375
Buildings	3,843,278			3,843,278
Vehicles	1,588,757	\$28,000	(\$360,057)	1,256,700
Furniture and equipment	1,170,910	119,213	(20, 161)	1,269,962
Improvements other than buildings	261,515			261,515
Total assets	7,222,835	147,213	(380,218)	6,989,830
Less accumulated depreciation	3,436,605	262,340	(380,218)	3,318,727
Net capital assets	\$3,786,230	(\$115,127)	NONE	\$3,671,103

Depreciation expense of \$262,340 was charged to the public safety function.

6. PENSION PLAN

The Sheriff contributes to the Sheriffs' Pension and Relief Fund (Fund) which is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of the sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. Membership in the Fund is required for all eligible sheriffs and deputies. The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the Fund, which can be obtained at www.lla.state.la.gov.

Summary of Significant Accounting Policies.

The Sheriffs' Pension and Relief Fund prepares its employer schedules in accordance with Governmental Accounting Statement No. 68 - Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It also provides methods to calculate participating employer's proportionate share of net pension liability (asset), deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows. GASB Statement No. 67 -Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25 provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Farmerville, Louisiana
Notes to the Financial Statements (Continued)

The Sheriffs' Pension and Relief Fund's employer schedules were prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, are recognized in the period in which the employee is compensated for services performed.

Plan Fiduciary Net Position.

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

Pension Amount Netting.

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

Plan Description.

The Fund was established for the purpose of providing retirement benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of Louisiana Sheriffs' Association and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

Plan Benefits

Retirement Benefits

For members who become eligible for membership on or before December 31, 2011: Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to 3.33 percent of their final-average compensation multiplied by his years of creditable service, not to exceed 100% of average final

Farmerville, Louisiana
Notes to the Financial Statements (Continued)

compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

For a member whose first employment making him eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

For a member whose first employment making him eligible for membership in the system began on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest thirty-six consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the thirty-six month period shall not exceed 125% of the preceding twelve-month period.

For a member whose first employment making him eligible for membership in the system began after June 30, 2006 and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty month period shall not exceed 125% of the preceding twelve-month period.

For a member whose first employment making him eligible for membership in the system began on or after July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty month period shall not exceed 115% of the preceding twelve-month period.

Disability Benefits

A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Farmerville, Louisiana
Notes to the Financial Statements (Continued)

Survivor Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the members' final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits:

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

Back Deferred Retirement Option Plan (Back-DROP)

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

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2023, the actual employer contribution rate was 11.5%.

Farmerville, Louisiana
Notes to the Financial Statements (Continued)

In accordance with state statute, the Fund also 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 contribution revenue for the year ended June 30, 2023 was \$134,926.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2023 was 11.5% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. The Union Parish Sheriff's contributions to the Fund for the years ended June 30, 2024 and 2023 were \$258,897 and \$260,266, respectively, equal to the required contributions for each year.

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

For the years ending June 30, 2024 and 2023, the Sheriff reported a liability of \$2,463,090 and \$2,232,821, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023 and 2022, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriffs' proportion of the net pension liability was based on a projection of the Sheriffs' long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs', actuarially determined. At June 30, 2023, the Sheriffs' proportion was .280 percent, which was an increase of .0056 from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Sheriff recognized pension expense of \$803,713. 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
Difference between expected and actual experience	\$457,090	\$45,080
Changes in assumptions	189,321	
Net difference between projected and actual earnings on pension plan	492,034	
Changes in employer's proportion of beginning NPL	41,834	23,727
Differences between employer and proportionate share of contributions	1,017	516
Sheriff contributions subsequent to the measurement date	258,897	
Total	\$1,440,193	\$69,323

\$258,897 reported as deferred outflows of resources related to pensions resulting from the Union Parish Sheriffs' contributions subsequent to the measurement date will be recognized as a reduction of the net

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

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 in pension expense as follows:

Year ended June 30:	
2024	\$321,093
2025	187,355
2026	569,683
2027	33,842
Total	1,111,973

Actuarial assumptions. The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2023
Actuarial cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	6.85%, net of investment expense
Discount Rate	6.85%
Projected salary increases	5.0% (2.50% inflation, 2.50% merit)
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Expected remaining service lives	2023-5 years, 2022-5 years, 2021 - 5 years, 2020 - 6 years, 2019 - 6 years, 2018 - 6 years, 2017 - 7 years, 2016 - 7 years, 2015 - 6
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

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

Farmerville, Louisiana
Notes to the Financial Statements (Continued)

procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The discounted 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 and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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.

	F	Expected Rate of Retu	rn
Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62 %	6.69%	4.15%
Fixed Income	25	4.92	1.23
Alternative Investments	13	5.77_	0.75
Totals	100%		6.13
Inflation			2.49
Expected Arithmetic Nom	inal Return		8.62%

Sensitivity of the Sheriffs' proportionate share of the net pension liability to changes in the discount rate. The following presents the net pension liability of the participating employers calculated using the discount rate of 6.85%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

	1%	Current	1%
	Decrease	Discount Rate	Increase
	(5.85%)	(6.85%)	(7.85%)
Sheriffs' proportionate share of the net pension liability	\$4,364,636	\$2,463,090	\$1,111,973

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

Benefits Provided - Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. 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 12 years of service for employees hired on or after January 1, 2012, age 55 and 30 years of service, or age 60 and 20 years of service, or age 62 with 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer for amount \$10,000. Insurance coverage amounts are reduced to 75% of the original amount at age 65, then to 50% of the original amount at age 70, though not below amount \$10,000.

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

Inactive employees or beneficiaries currently receiving benefit payments	16
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	49
Total employees	65

Total OPEB Liability

The Sheriff's total OPEB liability of \$3,867,463 as of the measurement date June 30, 2024, the end of the fiscal year.

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

Inflation 3.0%

Salary increases 3.0%, including inflation

Prior Discount rate 3.65% Discount rate 3.93%

Healthcare cost trend rates Getzen model, with an initial trend of 5.5%

Mortality Pub-2010/2021

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

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

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

Changes in the Total OPEB Liability

Balance at June 30, 2023	\$4,097,763
Changes for the year:	
Service cost	42,475
Interest	150,344
Differences between expected and actual experience	(303,856)
Changes of assumptions	6,267
Benefit payments and net transfers	(125,530)
Net Changes	(230,300)
Balance at June 30, 2024	\$3,867,463

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 (2.93%) or 1-percentage-point higher (4.93%) than the current discount rate:

	Current		
	1.0% Decrease (2.93%)	Discount Rate (3.93%)	1.0% Increase (4.93%)
Total OPEB liability	\$4,537,561	\$3,867,463	\$3,332,690

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 a discount rate that is 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current discount rate:

	Current		
	1.0% Decrease	Discount Rate	1.0% Increase
	(4.5%)	(5.5%)	(6.5%)
Total OPEB liability	\$3,341,428	\$3,867,463	\$4,523,694

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

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

For the year ended June 30, 2024, the Sheriff recognized OPEB expense of \$329,179. At June 30, 2024, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Outflows of Resources	Inflows of Resources
Differences between expected and actual expenditures	\$975,485	(\$285,257)
Changes in assumptions	654,026	(644,556)
Total	\$1,629,511	(\$929,813)

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

Year ended June 30:	
2025	\$107,534
2026	107,534
2027	107,534
2028	71,025
2029	71,025
Thereafter	\$235,047

8. LONG TERM OBLIGATIONS

At June 30, 2024, the sheriff has an outstanding issue of federal long-term revenue bonds. In 2011 the sheriff sold a revenue bond to the United States Department of Agriculture, Farmers Home Administration. The issue dated July 22, 2011 was for \$600,000. The issue bears interest at 4.125 per cent per annum. Principal and interest are to be repaid in annual payments of \$31,200 through July 22, 2051. All long-term debt is to be repaid from the revenues derived from the operation of the civil and criminal divisions of the sheriffs office.

The following is a summary of long-term obligation transactions for the year ended June 30, 2024:

	Revenue Bonds	Compensated Absences	Total
Long-term obligations, June 30, 2023	\$522,172	\$83,354	\$605,526
Additions		102,734	102,734
Deletions	(9,663)	(65,729)	(75,392)
Adjustments		4,612	4,612
Long-term obligations, June 30, 2024	\$512,509	\$124,971	\$637,480

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

Revenue bonds payable at June 30, 2024, are comprised of the following individual issues:

\$600,000 - dated July 22, 2011. The principal is due in annual installments of \$31,200 July 22, 2051, with interest of 4.125 per cent. Debt retirement payments are made from the Sheriff's General Fund.

\$512,509

The annual requirements to amortize the revenue bonds outstanding at June 30, 2024 are as follows:

Year	Principal_	Interest	Total
2024	\$10,062	\$21,138	\$31,200
2025	10,477	20,723	31,200
2026	10,909	20,291	31,200
2027	11,359	19,841	31,200
2028	11,827	19,373	31,200
2029-2033	66,870	89,130	156,000
2034-2038	81,847	74,153	156,000
2039-2043	100,180	55,820	156,000
2044-2048	122,618	33,382	156,000
2049-2051	86,360_	7,240	93,600
Total	\$512,509	\$361,091	\$873,600

DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2024, are as follows:

	Due From	Due To
General Fund	\$13,444	\$45,490
Custodial Funds:		
Tax Collector	45,490	
Civil Fund		1,373
Criminal Fund		12,071
Total	\$58,934	\$58,934

10. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2024, the tax collector has cash and equivalents (book balances) totaling \$77,134 as follows:

Ad valorem taxes	\$27,630
Protest taxes	16,198
Interest on tax account	157

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

Interest on protest taxes	\$3,079
Interest on delinquent taxes	1,656
Costs	28,414
Total	\$77,134

11. AD VALOREM TAXES COLLECTED

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2024, by taxing body as follows:

Louisiana Forestry Service	\$33,932
Louisiana Tax Commission	15,747
Union Parish Assessor	756,822
Union Parish Police Jury	2,810,479
Union Parish School Board	5,525,487
Union Parish Sheriff	867,987
East Union Hospital	682,043
Tri Ward Hospital	258,886
Ward 5 Fire District	318,188
Spencer-West Sterlington	16,160
District 7 Fire District	100,752
District I Fire District	310,959
North Union Fire District	31,499
Bernice Fire District	84,310
Spearsville Fire District	55,333
Sadie-Tiger Bend Fire District	15,582
Pension funds	350,241
Total	\$12,234,407

12. TAX UNCOLLECTED AND UNSETTLED

The tax collector has not collected and disbursed the following taxes for the year ended June 30, 2024, by taxing body as follows:

Louisiana Forestry Service	\$2
Union Parish Assessor	8,724
Union Parish Police Jury	33,531
Union Parish School Board	65,920
Union Parish Sheriff	10,007
East Union Hospital	9,403
Tri Ward Hospital	681
Ward 5 Fire District	803

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

Spencer/West Sterlington	\$440
District 7 Fire District	4,587
District 1 Fire District	1,630
North Union Fire District	24
Bernice Fire District	296
Spearsville Fire District	445
Sadie-Tiger Fire District	253
Total	\$136,746

The majority of uncollected taxes consist of gas and oil wells and moveable property. The Sheriff has hired an outside firm to collect outstanding taxes. There are also several assessments that have been determined to be 'no property found', but the assessor has not removed it from the tax roll.

13. LITIGATION AND CLAIMS

At June 30, 2024, the Union Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

14. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The Union Parish Sheriff's office is located in a building outside of the courthouse. The cost of maintaining and operating the sheriff's office is paid by the Union Parish Sheriff's office. The Union Parish Police Jury donated the land for the site of the sheriff's office.

REQUIRED SUPPLEMENTARY INFORMATION PART II

UNION PARISH SHERIFF Farmerville, Louisiana

BUDGETARY COMPARISON SCHEDULE GENERAL FUND

For the Year Ended June 30, 2024

	ORIGINAL/FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes:			
Ad valorem	\$855,000	\$878,939	\$23,939
Sales	2,700,000	3,421,800	721,800
Intergovernmental revenues:			
Federal grants - federal revenue	77,953	85,894	7,941
State grants:			
State supplemental pay	160,000	213,169	53,169
State revenue sharing (net)	102,229	102,393	164
Local grant	117,750	114,022	(3,728)
Fees, charges, and commissions			
for services:			
Civil and criminal fees	121,000	137,433	16,433
Commissions on licenses and taxes		81,960	81,960
Court attendance	2,000	5,814	3,814
Transportation of prisoners	10,000	17,979	7,979
Bond fees	16,000	29,838	13,838
Accident reports	10,000	8,366	(1,634)
Use of money and property	8,000	244,816	236,816
Other revenue	10,000_	127,265	117,265
Total revenues	4,189,932	5,469,688	1,279,756
EXPENDITURES			
Public safety:			
Current:			
Personal services and benefits	3,366,435	3,331,363	35,072
Operating services	805,672	819,478	(13,806)
Materials and supplies	374,000	337,752	36,248
Travel and other charges	71,081	56,157	14,924
Debt service	31,200	31,200	
· Capital outlay	461,500	147,213	314,287
Total expenditures	5,109,888	4,723,163	386,725
EXCESS (Deficiency) OF REVENUES			
OVER EXPENDITURES	(919,956)	746,525	1,666,481

(Continued)

UNION PARISH SHERIFF
Farmerville, Louisiana
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

	ORIGINAL/FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
OTHER FINANCING SOURCES-			
Proceeds from disposal of assets	\$25,000		(\$25,000)
Proceeds from insurance	15,000	\$37,250	22,250
Total financing sources	40,000	37,250	(2,750)
EXCESS (Deficiency) OF REVENUES AND			
OTHER SOURCES OVER EXPENDITURES	(879,956)	783,775	1,663,731
FUND BALANCES AT			
BEGINNING OF YEAR	2,634,101	5,427,078_	2,792,977
FUND BALANCES AT			
END OF YEAR	\$1,754,145	\$6,210,853	\$4,456,708

(Concluded)

See independent auditor's report and the related notes to the financial statements.

UNION PARISH SHERIFF Farmerville, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE For the Year Ended June 30, 2023

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Union Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts. There were no budget amendments for the current audit period.

Union Parish Sheriff Schedule of Changes in Net OPEB Liability and Related Ratios FYE June 30, 2023

Total OPEB Liability	2018	2019	2020	2021	2022	2023	2024
Service cost	\$69,653	\$34,057	\$50,807	\$68,696	\$68,516	\$42,598	\$42,475
Interest	77,967	76,754	92,118	94,385	101,422	136,535	150,344
Changes of benefits terms	NONE	NONE	NONE	NONE	NONE	NONE	NONE
Differences between expected and actual experience	(33,493)	489,612	523,659	306,255	7,338	247,310	(303,856)
Changes of assumptions	NONE	137,789	1,040,770	37,130	(908,546)	(64,765)	6,267
Benefit payments	(92,837)	(97,943)	(77,447)	(81,707)	(94,337)	(99,526)	(125,530)
Net change in total OPEB liability	21,290	640,269	1,629,907	424,759	(825,607)	262,152	(230,300)
Total OPEB liability - beginning	1,944,993 _	1,966,283	2,606,552	4,236,459	4,661,218	3,835,611	4,097,763
Total OPEB liability - ending	\$1,966,283	\$2,606,552	\$4,236,459	\$4,661,218	\$3,835,611	\$4,097,763	\$3,867,463
Covered employee payroll	\$989,684	\$1,019,375	\$1,604,537	\$1,652,673	\$1,790,231	\$1,843,938	\$2,157,761
Net OPEB liability as a percentage of covered-employee payroll	198.68%	255.70%	264.03%	282.04%	214.25%	222.23%	179.24%
Benefit Changes	None	None	None	None	None	None	None
Changes in Assumptions:							
Discount Rate:	3.87%	3.50%	2.21%	2.16%	3.54%	3.65%	3.93%
Mortality:	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014	RP-2014	Pub- 2010/2021
Trend:	5.50%	5.50%	4.5% to 5.5%	4.5% to 5.5%	4.5% to 5.5%	4.5% to 5.5%	Getzen model

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available. See independent auditor's report and the related notes to the financial statements.

Union Parish Sheriff Schedule of Employer's Share of Net Pension Liability June 30, 2024

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.304057%	\$1,204,067	\$2,120,709	56.78%	87.34%
2015	0.331117%	\$1,475,960	\$2,204,600	66.95%	86.61%
2016	0.313717%	\$1,991,129	\$2,142,581	92.93%	82.09%
2017	0.294745%	\$1,276,327	\$2,040,628	62.55%	88.49%
2018	0.285070%	\$1,093,143	\$1,962,804	55.69%	90.41%
2019	0.270146%	\$1,277,852	\$1,890,011	67.61%	88.91%
2020	0.259876%	\$1,798,642	\$1,918,509	93.75%	84.76%
2021	0.270011%	(\$133,804)	\$1,967,131	(6.80)%	100.04%
2022	0.274712%	\$2,232,821	\$2,040,271	109.44%	83.90%
2023	0.280286%	\$2,463,090	\$2,263,186	108.83%	83.94%

^{*} Amounts presented were determined as of the measurement date (previous fiscal year end).

See independent auditor's report and the related notes to the financial statements.

Union Parish Sheriff Schedule of Employer Contributions to Pension June 30, 2024

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$294,556	\$294,556	\$0	\$2,120,709	13.89%
2015	\$314,156	\$314,156	\$0	\$2,204,600	14.25%
2016	\$294,605	\$294,605	\$0	\$2,142,581	13.75%
2017	\$270,383	\$270,383	\$0	\$2,040,628	13.25%
2018	\$250,257	\$250,257	\$0	\$1,962,804	12.75%
2019	\$231,526	\$231,526	\$0	\$1,890,011	12.25%
2020	\$235,017	\$235,017	\$0	\$1,918,509	12.25%
2021	\$240,974	\$240,974	\$0	\$1,967,131	12.25%
2022	\$249,933	\$249,933	\$0	\$2,040,271	12.25%
2023	\$260,266	\$260,266	\$0	\$2,263,186	11.50%

^{*} Amounts presented were determined as of the end of the fiscal year.

See independent auditor's report and the related notes to the financial statements.

OTHER SUPPLEMENTARY INFORMATION PART III

PARISH OF UNION

AFFIDAVIT DUSTY J. GATES, SHERIFF OF UNION PARISH

BEFORE ME, the undersigned authority, personally came and appeared, DUSTY J. GATES, SHERIFF OF UNION PARISH, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$77,134 is the amount of cash on hand in the tax collector account on June, 30, 2024.

He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year, 2023, by taxing authority, are true and correct.

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

DUSTY J. GATES, SHERIFF SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 9th day of August, 2024, in my office in Farmerville, Louisiana.

manua Castrie

MARLA CALTON, NOTARY PUBLIC #157684 UNION PARISH, LOUISIANA

Maria Calton Ex-Officio Notary In And For Union Parish, Louisiana ID # 157684

UNION PARISH SHERIFF Farmerville, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head For the Year Ended June 30, 2024

DUSTY GATES, SHERIFF

PURPOSE	AMOUNT
Salary	\$178,594
Expense Allowance	17,859
Benefits-insurance	11,408
Benefits-retirement	21,723
Benefits-other	2,822
Cellphone	615
Registration fees	260
Housing and lodging	1,653
Membership dues - other	135
Membership dues-Sheriffs Association	14,883
Other amounts	495

UNION PARISH SHERIFF Farmerville, Louisiana SUPPLEMENTAL INFORMATION SCHEDULES For the Year Ended June 30, 2024

NON MAJOR FUNDS

STATE CONSTRUCTION FUND

The State Construction Fund was used for the cost of construction of the law enforcement building with proceeds from Facilities Planning and Control grants.

USDA CONTINGENCY RESERVE FUND

The USDA Contingency Reserve Fund may be used for unusual or extraordinary maintenance, repairs, replacements, and extensions and for the cost of improvements to the building.

USDA DEBT SERVICE FUND

This fund is used to pay bond principal and interest as they become due.

UNION PARISH SHERIFF Farmerville, Louisiana GOVERNMENTAL FUND TYPE - NON MAJOR FUNDS

Combining Balance Sheet, June 30, 2024

	State Construction Fund	USDA Contingency Reserve	USDA Debt Service Fund	TOTAL
ASSETS				
Cash	\$7,599	\$37,043	\$37,040	\$81,682
TOTAL ASSETS	\$7,599	\$37,043	\$37,040	\$81,682
FUND BALANCES				
Fund Balance - Restricted	\$7,599_	\$37,043	\$37,040	\$81,682
TOTAL FUND BALANCES	<u>\$7,599</u>	\$37,043	\$37,040	\$81,682

UNION PARISH SHERIFF Farmerville, Louisiana GOVERNMENTAL FUND TYPE - NON MAJOR FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended June 30, 2024

	State Construction Fund	USDA Contingency Reserve	USDA Debt Service Fund	TOTAL
REVENUES Use of money and property	NONE	\$1,692	\$1,692	\$3,384
EXPENDITURES	8 88 29	202151	t ener	7 2 55 5
Operating services EXCESS OF REVENUES	NONE	NONE	NONE	NONE
OVER EXPENDITURES	NONE	1,692	1,692	3,384
FUND BALANCES AT BEGINNING OF YEAR	\$7,599	35,351	35,348	78,298
FUND BALANCES AT END OF YEAR	\$7,599	\$37,043	\$37,040	\$81,682

Farmerville, Louisiana JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY For the Year Ended June 30, 2024

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2023	Second Six Month Period Ended 6/30/2024
Receipts From:		
Union Parish Police Jury - Court Costs/Fees	\$4,114	\$1,700
Union Parish District Attorney - Asset Forfeiture	34,903	NONE
Subtotal Receipts	\$39,017	\$1,700
Total: Ending Balance of Amounts collected but not Received	NONE	NONE
confected but not Received	NONE_	NONE

Farmerville, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY For the Year Ended June 30, 2024

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2023	Second Six Month Period Ended 6/30/2024
Beginning Balance of Amounts Collected	\$295,253	\$236,261
Add: Collections		
Civil Fees	55,264	60,630
Bond Fees	68,850	109,405
Asset Forfeiture/Sale	262,699	367,522
Criminal Court Costs/Fees	78,089	78,585
Criminal Fines Other	77,689	68,723
Restitution	7,935	2,257
Service/Collection Fees	17,145	26,979
Interest Earnings on Collected Balances	5,734	6,050
Other	1,207	77
Subtotal Collections	574,612	720,228
Less: Disbursements To Governments & Nonprofits		
Union Parish Tax Collector, Asset Forfeiture/Sale	702	NONE
Union Parish Clerk of Court, Asset Forfeiture/Sale	5,691	9,945
Union Parish Clerk of Court, Bond Fees	604	622
Union Parish Clerk of Court, Criminal Court Costs/Fees	12,930	10,885
Union Parish Police Jury, Criminal Fines Other	63,387	49,432
Union Parish Police Jury, Criminal Court Costs/Fees	8,054	6,422
Town of Marion, Criminal Court Costs/Fees	100	NONE
Town of Marion, Criminal Fines Other	84	NONE
Town of Farmerville, Criminal Fines Other	646	NONE
Town of Farmerville, Criminal Court Costs/Fees	50	NONE
Third Judicial District Indigent Defender Board, Bond Fees	12,427	18,750
Third Judicial District Indigent Defender Board,	12,127	10,120
Criminal Court Costs/Fees	15,660	14,196
Third Judicial District Attorney, Criminal Court Costs/Fees	7,114	6,229
Third Judicial District Attorney, Criminal Fines Other	9,930	7,700
Third Judicial District Attorney, Bond Fees	13,937	20,305
Third Judicial District Court Fund, Criminal Court Costs/Fees	9,034	7,536
Third Judicial District Court Fund, Criminal Court Costs/rees Third Judicial District Court Fund, Bond Fees	11,823	18,128
North Louisiana Crime Lab, Criminal Court Costs/Fees	18,664	15,596
North Louisiana Crime Lab, Bond Fees	604	622
Louisiana Commission On Law Enforcement,	004	022
Criminal Court Costs/Fees	2 202	2 204
	3,293	2,384
Louisiana Department of Wildlife and Fisheries, Criminal Court Costs/Fees	115	
	115	5
Louisiana Department of Wildlife and Fisheries,	50	NONE
Criminal Fines Other	50	NONE
Louisiana Department of Public Safety,	716	FA.4
Criminal Court Costs/Fees	748	734
Treasurer-State of Louisiana, CMIS, Criminal Court Costs/Fees	1,044	912
Union Parish Crime Stoppers, Criminal Court Costs/Fees	738	636
Louisiana Rehabiliation Services, Criminal Court Costs/Fees	789	775
Louisiana Supreme Court, Criminal Court Costs/Fees	173	151

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2023	Second Six Month Period Ended 6/30/2024
Caddo Parish Sheriff, Service/Collection Fees	134	140
DeSoto Parish Sheriff, Service/Collection Fees	NONE	\$12
East Baton Rouge Sheriff, Service/Collection Fees	\$229	\$1,339
Jefferson Parish Sheriff, Service/Collection Fees	150	NONE
Lincoln Parish Sheriff, Service/Collection Fees	NONE	130
Lincoln Parish Clerk of Court, Civil Fees	83	NONE
Orleans Parish Sheriff, Service/Collection Fees	\$90	30
Ouachita Parish Sheriff, Service/Collection Fees	344	744
Richland Parish Sheriff, Service/Collection Fees	NONE	43
Less: Amounts Retained by Collecting Agency		
Union Parish Sheriff, Criminal Court Costs/Fees	5,898	4,327
Union Parish Sheriff, Criminal Fines Other	9,073	7,639
Union Parish Sheriff, Bond Fees	16,957	23,415
Union Parish Sheriff, Civil Fees	2,842	4,135
Union Parish Sheriff, Asset Forfeiture/Sale	28,189	38,199
Union Parish Sheriff, Service/Collection Fees	20,485	23,263
Less: Disbursements to Individuals/3rd Party Collection or		
Processing Agencies		
Civil Fee Refunds	12,138	8,647
Bond Fee Refunds	65,500	37,250
Restitution Payments to Individuals	266,330	368,421
Other Disbursements to Individuals	4,206	3,303
Payments to 3rd Party Collection/Processing Agencies	2,565	3,375
Subtotal Disbursements/Retainage	633,604	716,377
Total: Ending Balance of Amounts		
collected but not Disbursed/Retained	\$236,261	\$240,112
Other Information:		
Ending Balance of Total Amounts		
Assessed but not yet Collected	NA	\$4,124,574
Total Waivers During the Fiscal Period	\$11,375	NONE
. Mar Transco Daring no Libert Lettor	911,373	HONE

REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS PART IV

Member: American Institute of Certified Public Accountants Society of Louisiana Certified Public Accountants

MARY JO FINLEY, CPA, INC.

Practice Limited to Governmental Accounting, Auditing and Financial Reporting

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Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

UNION PARISH SHERIFF Farmerville, Louisiana

I 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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund, the fiduciary funds and the remaining aggregate information of the Union Parish Sheriff, a component unit of the Union Parish Police Jury as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Union Parish Sheriff's basic financial statements, and have issued my report thereon dated August 9, 2024.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exist 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.

Farmerville, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2024

My 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 my audit I did not identify any deficiencies in internal control that I 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 Union Parish Sheriff's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Union Parish Sheriff'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 Union Parish Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

West Monroe, Louisiana

August 9, 2024

UNION PARISH SHERIFF Farmerville, Louisiana

Schedule of Audit Results For the Year Ended June 30, 2024

A. SUMMARY OF AUDIT RESULTS

- The auditor's report expresses an unmodified opinion on the financial statements of Union Parish Sheriff.
- 2. No instances of noncompliance material to the financial statements of Union Parish Sheriff were disclosed during the audit.
- No material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

UNION PARISH SHERIFF Farmerville, Louisiana

Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2024

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There were no audit findings reported in the audit for the year ended June 30, 2023.

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> Independent Accountant's Report on Applying Agreed-Upon Procedures

Union Parish Sheriff 710 Holder Road Farmerville, LA 71241

To the Union Parish Sheriff

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2023 through June 30, 2024. Management of Union Parish Sheriff is responsible for those C/C areas identified in the SAUPs.

Union Parish Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified int LLA's SAUP's for the fiscal period July 1, 2023 through June 30, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

AGREED-UPON PROCEDURES

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:
 - Budgeting, including preparing, adopting, monitoring, and amending the budget.
 - 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.

- iii. Disbursements, including processing, reviewing, and approving,
- 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)
- v. **Payroll/Personnel**, including (1) payroll processing, and (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.
- 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.
- vii. Travel and Expense Reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- 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 statement, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- 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 documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- 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.
- 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.

Written policies and procedures were obtained and address the function noted above.

2) BOARD OR FINANCE COMMITTEE

There is no board or committee, so this section is not applicable.

- 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:
 - Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - 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 all proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
 - 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.
 - iv. Observe whether the board/finance committee received written updates of the process of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

The prior year audit report contained no audit findings.

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:
 - Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - ii. Bank reconciliations include 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 within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and,

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

The agency provided me with a certified list of all bank accounts. January, 2024 was randomly selected to be tested. For the 5 bank accounts selected for testing it was determined that all bank reconciliations were performed by a designated civil deputy and reviewed by the chief civil deputy or the assistant chief civil deputy. There was evidence that the reconciliations are performed within 60 days of the bank statement date. 5 of the 5 accounts selected to test had outstanding reconciling items over 12 months.

4) COLLECTIONS

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).

The agency provided me with a certified list of deposit sites and I verified that it was complete.

- 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 (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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:
 - i. Employees responsible for cash collections do not share cash drawers/registers.
 - Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - 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.
 - 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/official verifies the reconciliation.

The agency has 1 collection location. The Sheriff's office has a surety bond that has employee dishonesty coverage that covers employee theft for the sheriff's office employees. The agency accepts cash and has separate cash drawers for the deputies. The civil deputies receive the payments and the designated deputies balance the cash drawers. The deposit are then given to the chief civil deputy or the assistant civil deputy who makes the deposits. A designated civil deputy is assigned to each fund and that deputy posts cash receipts to the

accounting software. Deposits are taken to the bank on the day that monies are received. At the end of the month the designated civil deputy reconciles the bank statement for the fund that the civil deputy is assigned and the chief civil deputy or the assistant chief civil deputy reviews the reconciliations.

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

The Union Parish Sheriff's office has surety bond coverage with employee dishonesty coverage for the sheriff's office employees that handle cash and cash equivalents.

- 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). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:
 - i. Observe that receipts are sequentially pre-numbered.
 - Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - 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).
 - v. Trace the actual deposit per the bank statement to the general ledger.

The Sheriff's office uses pre-numbered receipts for bonds or individuals arrested outside normal business hours and accident reports. The normal operations of collections for the sheriff's office do not used pre-numbered receipts. If a receipt is requested, it is printed from the computer. Deposit documentation was traced to the supporting documentation for the deposits. The deposit slips selected were traced to the bank statement. The deposits were traced to the posting in the GFA accounting software. Deposits are made daily.

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 that 5). The agency provided a complete list of locations that process payments and represented that the list was complete.

- 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:
 - At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - ii. At least two employees are involved in processing and approving payments to vendors.
 - 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.
 - 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
 - v. Only employee/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.

The Union Parish Sheriff uses purchase orders and requisitions. The employees initiate purchases and the Sheriff, chief criminal deputy or the chief civil deputy approves and then authorizes the purchases. A designated deputy tracks and prepares purchase orders but does not have authority to approve them. Of the disbursements selected to be tested, all were processed with all of the required support. The chief civil deputy or assistant chief civil deputy adds all new vendors, with the approval of the Sheriff. The assistant chief civil deputy enters all invoices into the GFA accounting system and initiates the checks. The sheriff, chief criminal deputy, chief civil deputy, assistant chief civil deputy or patrol captain sign all checks (2 signatures are required). The Sheriff reviews the financial reports and all invoices.

- 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:
 - Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B above, as applicable.

All disbursements selected to be tested had the proper support documentation. The civil deputy assigned to each fund initiates the disbursements and the sheriff, chief criminal deputy, chief civil deputy, assistant chief civil deputy, or patrol captain sign the checks (2 signatures required). The civil deputy assigned to the fund reconciles the bank statement and the chief civil deputy or assistant chief civil deputy reviews the reconciliations. The Sheriff reviews financial reports and invoices.

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 police. 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.

5 electronic disbursements from the test month were randomly selected and were properly approved by the sheriff, no exceptions 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.

The agency provided me with a certified statement for all credit cards, fuel cards, etc.

- 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
 - i. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) 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 major of a Lawrason Act municipality, should not be reported); and.
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.

The Sheriff has 3 credit card accounts with numerous individual cards and 3 fuel card accounts with numerous individual cards. The Sheriff is ultimately responsible for all purchases. The chief civil deputy and the assistant chief civil deputy review all credit card statements (excluding fuel), then the assistant chief civil deputy initiates the checks and gives

to the sheriff, chief criminal deputy, chief civil deputy, assistant chief civil deputy or patrol captain sign all checks (2 signatures are required). The designated civil deputy reconciles the bank accounts and the chief civil deputy or the assistant chief civil deputy review the reconciliations. The Sheriff and deputies are the authorized card holders.

There was written documentation that the fuel card statements were reviewed for exceptions, unusual charges or excessive fuel charges by the assistant chief civil deputy, who requires documentation from deputies for any exceptions. No exceptions were noted.

There were no finance charges or late fees noted on the statements selected for testing.

C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less that 10) from each statement, and obtain supporting documentation for the transactions (i.e. 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.

The 3 credit card accounts were selected to test and January, 2024 was selected as the test month. 10 transactions were selected to test on Visa, Walmart and Tractor Supply credit cards. The credit charges tested were for business purposes. There was proper documentation for the credit card purchases. There were no charges on the credit card that meet the requirements for using the bid law.

7) TRAVEL AND EXPENSE REIMBURSEMENT

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 agency provided me with a certified list of travel or related expense reimbursements during the testing period and represented that the list was complete. I randomly selected 5 reimbursements to be tested.

- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
- If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

- 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 #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

The agency has written policies or procedures for travel. The 5 randomly selected reimbursements for travel were tested against the policy - no exceptions were noted. It was noted the expenditures were for business purposes. All reimbursements were supported by proper documentation. The Sheriff, chief criminal deputy or the chief civil deputy review and approve all travel reimbursements. Agency uses per diem for meal reimbursements and charges tested were in compliance with agency policies and procedures.

8) CONTRACTS

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

The agency provided a certified statement that there were no contracts initiated or renewed during the test period.

- 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.
- 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).
- iii. If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval);
- 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 the invoice and related payment agreed to the terms and conditions of the contract.

The agency provided a certified statement for all contracts in effect during the test period. None of the contracts tested required compliance with the public bid law. The agency did solicit quotes to get the best deal for the Sheriff's office. The contracts selected were not amended. The contract payments that were tested were in compliance with the contract terms and conditions. All contracts are approved by the Sheriff.

9) PAYROLL AND PERSONNEL

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

The agency provided a certified list of all employees with their authorized salaries. I randomly selected 5 employees and agreed them to authorized salaries. No exceptions were noted.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Of the 5 employees selected, all employees that are eligible to earn leave time documented their leave time taken. Timesheets were properly approved by the supervisors. The agency tracks leave time earned and used. The employees are allowed to accumulate leave time and carry forward, and are compensated upon termination. The 5 employees that were chosen to be tested were paid in accordance with the terms and conditions of their employment. All changes to the salaries of the 5 employees chosen were approved by the Sheriff in writing.

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

The agency provided a certified list noting the number of employees that were terminated during the test period. Two employees were randomly selected to be tested. They were not paid for any excess time or unauthorized pay rates. The termination pay appeared to agree with agency policies and procedures.

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.

During testing of the agency it was determined that the Union Parish Sheriff is submitting payroll tax, retirement contributions, and required forms by the required deadlines.

10) ETHICS (EXCLUDING NONPROFITS)

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management and:
 - 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.
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethic policy during the fiscal period, as applicable.

The agency provided support for ethics training for the 5 employees. There were no changes to the ethics policy during the fiscal period.

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

The agency provided documentation that an ethics designee has been appointed.

11) DEBT SERVICE

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

The Union Parish Sheriff had no bonds/notes or other debt instruments issued during the fiscal period that required bond commission approval.

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).

The Union Parish Sheriff had outstanding debt at the end of the fiscal period. The debt service requirements were tested during the audit. It appears the agency is in compliance with debt covenants.

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.

The Union Parish Sheriff has no known misappropriation of funds during the test period.

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.

I observed the fraud hotline notice posted on the premises and the agency website.

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 ©) was encrypted.
 - ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if 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.
 - 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.

I performed the procedure and discussed the results with management. It appears agency is in compliance with attributes above.

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

The agency provided a certified list noting that 4 employees were terminated during the test period. I observed evidence that the 4 terminated employees had been removed or disabled from the network.

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
 - Hired before June 9, 2020 completed the training; and
 - Hired on or after June 9, 2020 completed the training within 30 days of initial service or employment

I randomly selected 5 employees/officials and verified that 2 of the 5 employees have completed cybersecurity training.

14) PREVENTION OF SEXUAL HARASSMENT

A. Using the 5 randomly selected employees/officials from procedure #9A under "Payroll and Personnel" above, 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.

The agency provided support for sexual harassment training for the 5 employees randomly selected to be tested.

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).

I observed the sexual harassment policy posted on the premises and on the agency website.

- 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 it includes the applicable requirements of R.S. 42:344;
 - Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- V. Amount of time it took to resolve each complaint.

For the current fiscal period the district prepared an annual report in February, 2024 for fiscal period 2023. The agency did not have any complaints noted during the test period.

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

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

I am required to be independent of Union Parish Sheriff and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

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

Mary Jo Finley, CPA August 9, 2024



Union Parish Sheriff's Office

Dusty Gates

Sheriff and Ex-Officio Tax Collector

710 Holder Road Farmerville, LA 71241 Office (318) 368-3124 Fax (318) 608-3000 Civil Division (318) 368-2510



August 9, 2024

Louisiana Legislative Auditor P. O. Box 94397 Baton Rouge, LA 70804

RE: AUP Exceptions Response

Following is the Union Parish Sheriff's Office response to the report of exceptions found during your testing performed in accordance with the LLA's Statewide Agreed-Upon Procedures:

3 - Outstanding Items

We are in the process of researching old outstanding checks to void or reissue.

13C - Cybersecurity

Several deputies have had the cybersecurity training, and we are in the process of all employees having the cybersecurity training.

Respectfully,

Dusty J. Gates, Sheriff