

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2019**

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

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Independent Auditor's Report

To the Honorable Members of the Police Jury and
Ms. Angela Griffis, Secretary-Treasurer
West Carroll Parish Police Jury
Oak Grove, Louisiana

Report on the Financial Statements

We have audited the accompanying primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Louisiana Legislative Auditor. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information

The financial statements referred to above do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the aggregate discretely presented component units are understated by the amount of assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units. In addition, the assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures of the aggregate remaining fund information would have increased by the amount of assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures of the omitted component units. The amounts by which this departure would affect the financial statements are not reasonably determinable.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the West Carroll Parish Police Jury, as of December 31, 2019, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the West Carroll Parish Police Jury, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the West Carroll Parish Police Jury, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

West Carroll Parish Police Jury
Independent Auditor's Report
December 31, 2019

Emphasis of a Matter

As described in Note 13 to the financial statements, operations of the Police Jury are impacted by the pandemic caused by the Coronavirus/COVID-19. Management is uncertain how and to what extent the pandemic will negatively affect operations, financial position, and the ability to provide services. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information (pages 36-40), schedule of employer's proportionate share of net pension liability (Pension), and the schedule of employer's contributions to retirement systems be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Carroll Parish Police Jury's basic financial statements. The combining nonmajor fund financial statements; schedule of compensation paid police jurors; and the schedule of compensation, benefits, reimbursements and other payments to the agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements; schedule of compensation paid police jurors; the schedule of compensation, benefits, reimbursements and other payments to the agency head; and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements; schedule of compensation paid police jurors; the schedule of compensation, benefits, reimbursements and payments to the agency head; and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

West Carroll Parish Police Jury
Independent Auditor's Report
December 31, 2019

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2020, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury'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 Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC



Ruston, Louisiana
December 18, 2020

Basic Financial Statements

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2019**

ASSETS

Cash and cash equivalents	\$ 6,924,480
Receivables	1,398,978
Deposits held in trust	1,056,528
Capital assets, net of accumulated depreciation	14,376,850
TOTAL ASSETS	<u>23,756,836</u>

DEFERRED OUTFLOWS

Pension related	<u>735,968</u>
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LIABILITIES

Accounts, salaries and other payables	263,864
Compensated absences	119,611
Certificates of indebtedness due within one year	14,133
Certificates of indebtedness due in more than one	14,144
Net pension liability	847,046
Landfill closure/post closure care	3,494,162
TOTAL LIABILITIES	<u>4,752,960</u>

DEFERRED INFLOWS

Unavailable grant revenues	240
Pension related	65,407
TOTAL DEFERED INFLOWS	<u>65,647</u>

NET POSITION

Net investment in capital assets	14,348,573
Restricted for:	
Landfill closure/postclosure	1,056,528
Unrestricted	4,269,096
TOTAL NET POSITION	<u>\$ 19,674,197</u>

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

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 1,058,867	\$ 1,085,732	\$ 153,861	\$ 105,800	\$ 286,526
Public safety	717,968	800,107	-	-	82,139
Public works	4,127,255	417,061	263,347	162,746	(3,284,101)
Health and welfare	2,031,718	-	302,600	313,741	(1,415,377)
Culture and recreation	1,242	-	-	-	(1,242)
Economic development and assistance	192,400	-	-	-	(192,400)
Transportation	40,057	30,525	-	121,125	111,593
Total governmental activities	<u>8,169,507</u>	<u>2,333,425</u>	<u>719,808</u>	<u>703,412</u>	<u>(4,412,862)</u>
General revenues:					
Taxes:					
Ad valorem:					
General government					375,700
Public works					865,547
Sales and use taxes:					
General government					674,021
Public works					2,022,061
Grants and contributions not restricted to specific programs					18,239
Unrestricted investment earnings					83,198
Restricted investment earnings					21
Other revenues					191,100
Total general revenues					<u>4,229,887</u>
Change in net position					<u>(182,975)</u>
Net position at beginning of year (restated)					<u>19,857,172</u>
Net position at end of year					<u>\$ 19,674,197</u>

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

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2019

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
ASSETS								
Cash and cash equivalents	\$ 1,095,542	\$ 1,498,655	\$ 2,402,029	\$ 458,136	\$ 553,893	\$ 37,220	\$ 879,005	\$ 6,924,480
Receivables	460,558	635,554	106,732	-	-	980	195,154	1,398,978
Due from other funds	-	4,902	-	-	-	-	-	4,902
Deposits held in trust	-	-	1,056,528	-	-	-	-	1,056,528
TOTAL ASSETS	\$ 1,556,100	\$ 2,139,111	\$ 3,565,289	\$ 458,136	\$ 553,893	\$ 38,200	\$ 1,074,159	\$ 9,384,888
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES								
Liabilities:								
Accounts, salaries, and related payables	123,926	83,571	7,566	176	9,477	6,300	32,848	263,864
Due to other funds	23	-	4,028	44	-	-	807	4,902
Total liabilities	123,949	83,571	11,594	220	9,477	6,300	33,655	268,766
Deferred inflows:								
Unavailable grant revenue	-	-	-	-	-	240	-	240
Fund equity - fund balances:								
Restricted	-	2,055,540	3,553,695	457,916	544,416	31,660	1,040,504	7,649,442
Assigned	90,794	-	-	-	-	-	-	90,794
Unassigned	1,341,357	-	-	-	-	-	-	1,375,646
Total fund equity - fund balances (deficits)	1,432,151	2,055,540	3,553,695	457,916	544,416	31,660	1,040,504	9,115,882
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 1,556,100	\$ 2,139,111	\$ 3,565,289	\$ 458,136	\$ 553,893	\$ 38,200	\$ 1,074,159	\$ 9,384,888

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE
SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2019**

Total fund balances - governmental funds	\$ 9,115,882
Amounts reported for governmental activities in the statement of net position are different because:	
Some assets are not financial resources.	
Capital assets	14,376,850
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	735,968
Deferred inflows	(65,407)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	
Compensated absences payable	(119,611)
Certificates of Indebtedness	(28,277)
Net pension liability	(847,046)
Landfill closure/post closure care	<u>(3,494,162)</u>
Net position of governmental activities	<u><u>\$ 19,674,197</u></u>

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
Revenues:								
Taxes:								
Ad valorem	\$ 375,700	\$ 654,207	\$ -	\$ -	\$ -	\$ -	\$ 211,340	\$ 1,241,247
Sales and use	674,021	674,021	1,348,040	-	-	-	-	2,696,082
Licenses and permits	70,705	-	-	-	-	-	-	70,705
Intergovernmental funds:								
Federal funds	32,821	144,746	-	-	-	302,601	397,842	878,010
State funds:								
Severance taxes	18,239	-	-	-	-	-	-	18,239
State revenue sharing	-	-	-	-	-	-	54,094	54,094
Parish transportation	-	209,253	-	-	-	-	-	209,253
Fire insurance rebate	47,273	-	-	-	-	-	-	47,273
Other state funds	195,729	18,000	-	-	-	-	-	213,729
Fees, charges and commissions for services	18,034	-	406,396	122,695	932,328	-	37,781	1,517,234
Fines and forfeitures	-	-	-	-	-	-	5,538	5,538
Use of money and property	16,947	1,098	91,083	236	682,796	21	30,986	823,167
Other revenues	73,666	17,971	-	520	-	43,040	51,885	187,082
Total revenues	<u>1,523,135</u>	<u>1,719,296</u>	<u>1,845,519</u>	<u>123,451</u>	<u>1,615,124</u>	<u>345,662</u>	<u>789,466</u>	<u>7,961,653</u>

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	GENERAL	PARISH WIDE ROAD TAX	SOLID WASTE	COMMUNI- CATIONS DISTRICT	MISCELLA- NEOUS EMERGENCY	SECTION 8	NONMAJOR	TOTAL
Expenditures:								
Current:								
General government:								
Legislative	90,970	-	-	-	-	-	-	90,970
Judicial	70,049	-	-	-	-	-	-	70,049
Elections	33,081	-	-	-	-	-	-	33,081
Finance and administrative	287,606	-	-	-	-	-	-	287,606
Other general government	319,967	-	-	-	9,414	-	-	329,381
Public safety	511,492	-	-	100,661	-	-	70,932	683,085
Public works	-	1,888,397	1,478,385	-	-	-	209,051	3,575,833
Health and welfare	50,985	-	-	-	1,560,920	339,214	26,841	1,977,960
Economic development and assistance	30,097	-	-	-	-	-	-	30,097
Transportation	8,321	-	-	-	-	-	31,736	40,057
Debt service	7,466	-	-	-	-	-	3,333	10,799
Capital outlay	146,025	208,968	154,208	-	15,368	-	383,491	908,060
Total expenditures	<u>1,556,059</u>	<u>2,097,365</u>	<u>1,632,593</u>	<u>100,661</u>	<u>1,585,702</u>	<u>339,214</u>	<u>725,384</u>	<u>8,036,978</u>
Excess (deficiency) of revenues over expenditures	<u>(32,924)</u>	<u>(378,069)</u>	<u>212,926</u>	<u>22,790</u>	<u>29,422</u>	<u>6,448</u>	<u>64,082</u>	<u>(75,325)</u>
Other sources (uses):								
Operating transfers in	-	-	-	1,365	-	-	-	1,365
Proceeds from insurance	-	4,018	-	-	-	-	-	4,018
Operating transfers out	(1,365)	-	-	-	-	-	-	(1,365)
Total other sources (uses)	<u>(1,365)</u>	<u>4,018</u>	<u>-</u>	<u>1,365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,018</u>
Net change in fund balances	<u>(34,289)</u>	<u>(374,051)</u>	<u>212,926</u>	<u>24,155</u>	<u>29,422</u>	<u>6,448</u>	<u>64,082</u>	<u>(71,307)</u>
Fund balances at beginning of year	1,466,440	2,429,591	3,340,769	433,761	514,994	25,212	976,422	9,187,189
Fund balances at end of year	<u>\$ 1,432,151</u>	<u>\$ 2,055,540</u>	<u>\$ 3,553,695</u>	<u>\$ 457,916</u>	<u>\$ 544,416</u>	<u>\$ 31,660</u>	<u>\$ 1,040,504</u>	<u>\$ 9,115,882</u>

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019**

Net change in fund balances - total governmental funds	\$ (71,307)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Capital outlay	908,059
Depreciation expense	(847,662)
<p>Governmental funds report the retirement of long-term debt as an expenditure. However, in the government-wide financial statements, that amount representing principal on long-term debt is not treated as an expense but is instead applied against outstanding long-term debt on the Statement of Net Position.</p>	
Principal payments on debt	10,799
<p>Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.</p>	
Net change in net pension liability and deferred items	<u>(182,864)</u>
Change in net position of governmental activities	<u><u>\$ (182,975)</u></u>

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**FIDUCIARY FUNDS - AGENCY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2019**

	AMBULANCE DISRICT	FIRE DISTRICT	TOTAL
ASSETS			
Receivables	<u>\$ 49,844</u>	<u>\$ 49,844</u>	<u>\$ 99,688</u>
LIABILITIES			
Due to others	<u>\$ 49,844</u>	<u>\$ 49,844</u>	<u>\$ 99,688</u>

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**FIDUCIARY FUNDS - AGENCY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2019**

	AMBULANCE DISTRICT	FIRE DISTRICT	TOTAL
Net position - beginning	\$ -	\$ -	\$ -
Additions:			
Sales Taxes	671,879	671,879	1,343,758
Total additions	<u>671,879</u>	<u>671,879</u>	<u>1,343,758</u>
Reductions:			
Deposits settled to:			
West Carroll Ambulance District F	657,459		657,459
Ward One Fire District		98,619	98,619
Ward Two Fire District		98,619	98,619
Forest Fire District		72,321	72,321
Oak Grove Fire District		98,619	98,619
Kilbourne Fire District		72,321	72,321
Concord Fire District		72,320	72,320
Fiske Union Fire District		72,320	72,320
Goodwill Fire District		72,320	72,320
Other Reductions	14,420	14,420	28,840
Total reductions	<u>671,879</u>	<u>671,879</u>	<u>1,343,758</u>
Net Position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

Introduction

The West Carroll Parish Police Jury is the governing authority for West Carroll Parish and is a political subdivision of the State of Louisiana. The police jury is governed by five jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2020.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, library facilities, and health care facilities.

Reporting Entity

The police jury reporting entity consists of the various departments and activities that are within the control and authority of the police jury.

As required by GASB Statement No. 14, The Financial Reporting Entity, as amended by GASB Statement No. 39, Determining Whether Certain Organizations Are Component Units, a legally separate entity is considered a component unit of the police jury if at least one of the following criteria is met:

- The police jury appoints a voting majority of the organization's governing body and is either able to impose its will on the organization or there is a potential financial benefit/burden to the police jury.
- The entity is fiscally dependent on the police jury.
- The nature and significant of the relationship between the police jury and the entity is such that exclusion would cause the financial statements of the police jury to be misleading or incomplete.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

Reporting Entity (Continued)

	<u>Fiscal Year End</u>	<u>Criteria Used</u>
West Carroll Parish:		
Assessor	December 31	2 & 3
Sheriff	June 30	2 & 3
Clerk of Court	June 31	2 & 3
Kelly Airport Authority	December 31	1, 2 & 3
Library	December 31	1, 2 & 3
Fifth Judicial District Criminal Court (West Carroll Parish)	December 31	2 & 3
Kilbourne Fire District	December 31	1 & 3
Fiske-Union Fire District	December 31	1 & 3
Forest Fire District	December 31	1 & 3
Goodwill Fire District	December 31	1 & 3
Concord Fire District	December 31	1 & 3
Ward One Fire District	December 31	1 & 3
Ward Two Fire District	December 31	1 & 3
Oak Grove Fire District	December 31	1 & 3
Oak Grove Recreation District	December 31	1, 2 & 3
Emergency Communications District	December 31	1 & 3
Office of Emergency Preparedness	December 31	1 & 3
Ambulance Service District	December 31	1 & 3

Considered in the determination of component units of the reporting entity were the West Carroll Parish School Board, the District Attorney and Judges for the Fifth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the West Carroll Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the West Carroll Parish Police Jury.

GASB Statement No. 14 as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements. These financial statements are not intended to and do not report on the West Carroll Parish reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

Reporting Entity (Continued)

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The Kelly Airport Authority, the Emergency Communications District, and the Office of Emergency Preparedness, for which the police jury maintains the accounting records, are considered part of the primary government (police jury).

Financial statements of most component units can be found on the Louisiana Legislative Auditor's website.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial report consists of primary government financial statements, notes to the financial statements, and required supplementary information other than the MD&A. The financial statements include the government-wide financial statements, fund financial statements, and the notes to the financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Major revenues such as ad valorem taxes and sales taxes are assessed, collected and susceptible to accrual. Assets, liabilities, revenues, and expenses of the government are reported in the financial statements. The statements distinguish between the governmental and business-type activities of the police jury by reporting each in a separate column.

All capital (long-lived) assets, receivables, and long-term obligations are reported in the Statement of Net Position. The Statement of Activities reports revenues and expenses in a format that allows the reader to focus on the net cost of each function of the police jury. Both the gross and net cost per function, which is otherwise being supported by general government revenues, is compared to the revenues generated directly by the function. In the Statement of Activities, gross expenses, including depreciation, are reduced by related program revenues, which are comprised of charges for services, operating grants, and capital grants. Direct and indirect expenses are reported as program expenses for individual functions and activities. The program revenues must be directly associated with the function or a business-type activity. The types of transactions included in program revenues are licenses and permits, fines, lease income, court costs, and charges for mowing. The operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

The fund financial statements report the police jury as a collection of major and nonmajor funds presented on separate schedules by fund category – governmental, proprietary, and fiduciary funds. At this time, the police jury has no proprietary funds.

- The governmental fund statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances, with one column for the general fund, one for each of the other major funds, and one column combining all the nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered sixty days after the end of the fiscal year. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest payments on general long-term liabilities which are recognized when due.

Although the financial statements presented in each of these three schedules contain “total” columns, they merely combine rather than consolidate the funds. Hence, interfund transactions that generate receivables and payables or transfers from one fund to another are not eliminated.

Major funds are those whose revenues, expenditures/expenses, assets, or liabilities are at least ten percent of the total for their fund category or type (governmental or enterprise) and at least five percent of the corresponding element total for all governmental and enterprise funds combined.

The data on the face of the three sets of financial statements must be accompanied by certain disclosures to ensure accurate information is presented in the form of a single set of notes to the financial statements.

The following funds are major funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Financial resources include ad valorem taxes and sales taxes. See notes on ad valorem taxes and sales taxes.

The Parishwide Road Tax Fund accounts for the maintenance of parish highways, streets, and bridges. Financing is provided by a specific ad valorem tax which was renewed for a ten-year period during 1994, proceeds from a one cent sales tax, and the State of Louisiana Parish Transportation Fund. The tax was continued until 2023 at an election held November 6, 2012.

The Solid Waste Fund accounts for the expenditures of a three-fourths per cent sales tax which is dedicated to construction, maintenance, and operation of facilities for the collection and disposal of solid waste. The tax is for a ten-year period and expires on June 30, 2015. However, at an election held November 4, 2014, voters approved a continuation of the tax for ten years beginning July 1, 2015.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

The Communications District Fund was established for the purpose of establishing, maintaining, and operating the 911 emergency telephone systems for West Carroll Parish. Financing is provided by a five per cent service charge on local telephone service within the parish. The Fund also receives an eighty-five cent fee per subscriber per month for wireless services provided within the parish.

The Miscellaneous Emergency Fund was established to accumulate monies to be used in case of an emergency. Financing is provided by monthly lease payments from the rental of the hospital building.

The Section 8 Housing Fund provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for very low income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution towards the rent. Assisted families are required to contribute up to thirty percent of their adjusted family income towards rent. Funding is provided through the United States Department of Housing and Urban Development.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances

Cash and Investments

The Secretary-Treasurer pools those cash resources for which she is responsible and invests them accordingly. For purposes of the financial statements, the police jury considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Investments are reported at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Cash and investment earnings are recorded in the Fund that holds the investment.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)

Receivables and Payables

Activity between funds that is outstanding at the end the fiscal year is referred to as either “due to or from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.” All internal balances are eliminated in the total primary government column. Receivables include all amounts susceptible to accrual that have not been collected at December 31, but will be collected soon enough after the end of the year to pay liabilities of that year. They include all amounts earned, but not collected at December 31. Receivables (net of any uncollectible amounts) and payables are reported on separate lines.

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the police jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The West Carroll Parish Sheriff bills and collects the police jury’s property taxes using the assessed value determined by the assessor of West Carroll Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2019, taxes of 19.02 mills were levied on property with assessed valuations totaling \$83,778,910, as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General	4.00	6.03	Indefinite
Parishwide Road	10.13	10.50	2023
Health Unit	1.00	1.04	2020
Drainage	1.40	1.45	2023

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 14 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2019 assessed valuation:

	2019 Assessed Valuation	Percent of Total Assessed Valuation
Trunkline Gas Company	\$ 16,014,890	19.12%
Energy Transfer Crude Oil Company, LLC	9,525,495	11.37%
Southern Natural Gas Company	1,785,760	2.13%
Agspring Mississippi Region, LLC	1,701,160	2.03%
Entergy Louisiana Holdings, Inc.	1,643,500	1.96%
Mueller, Inc.	1,595,882	1.90%
Energy Transfer Crude Oil Company, LLC	1,524,166	1.82%
A N R Pipeline Company	1,423,800	1.70%
Northeast Louisiana Power Coop	954,470	1.14%
Mid-Valley Pipeline Co.	834,290	1.00%
Total	<u>\$ 37,003,413</u>	<u>44.17%</u>

Sales Taxes

On March 8, 1988, the voters of West Carroll Parish passed a one per cent sales tax. One half of the sales tax is dedicated to operating expenditures of the General Fund while the remaining one-half is dedicated to the maintenance of roads, bridges, and drainage. The sales tax was for a five-year period and expired on May 1, 1993. The tax was renewed on October 5, 2002, for a ten-year period beginning May 1, 2003, and on November 6, 2012 for a ten-year period commencing May 1, 2013.

On January 20, 1990, voters of West Carroll Parish approved a three-fourths percent sales tax, which became effective on August 1, 1990. The sales tax expired on August 1, 1995. On November 8, 1994, the sales tax was renewed for a ten-year period beginning July 1, 1995. On November 2, 2004, the sales tax was renewed for a ten-year period beginning July 1, 2005. On November 4, 2014, the tax was renewed for a ten-year period beginning July 1, 2015. The tax is dedicated for the purpose of constructing, acquiring, maintaining, and operating facilities for collecting and disposing of solid waste for West Carroll Parish.

During 2012, the voters renewed a one-fourth percent sales tax, effective July 1, 2012. The sales tax is dedicated for the purpose of providing a solid waste recycling program for the parish. The sales tax is for a ten-year period and expires on June 30, 2021.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)

On September 21, 1996, voters of West Carroll Parish approved a one-half per cent sales tax. The sales tax is dedicated for the purpose of providing fire protection in the eight fire protection districts in the parish through the acquisition, construction, improvement, operation and maintenance of equipment, property, and facilities to be used in providing such fire protection. The sales tax was last renewed on November 21, 2015, for a ten-year period beginning January 1, 2017.

On September 21, 1996, the voters of West Carroll Parish approved a one-half per cent sales tax to provide ambulance service to the public, including acquiring, improving, maintaining and operating facilities and equipment required in connection therewith and paying related personnel costs. The sales tax was last renewed on November 21, 2015, for a ten-year period beginning January 1, 2017.

Effective January 1, 1987, the jury entered into an agreement with the West Carroll Parish School Board whereby the school board provides collection services for a fee of two per cent of total collections plus two-thirds of the costs of supplies and postage.

Inventories and Prepaid Items

Inventories consisting of office supplies and road department supplies held for consumption are valued using the average cost method. The consumption method is used for financial reporting. Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements, when present.

Restricted Assets

Restricted assets represent primarily cash and investments held separately and restricted according to bond indenture agreements.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are recorded as expenditures in each fund and capitalized at the government-wide level; fixed assets of enterprise funds are reported in the respective funds. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. The Police Jury has a capitalization threshold of \$5,000. For reporting purposes, the West Carroll Parish Police Jury defines capital assets as follows:

- Land is an inexhaustible asset with no capitalization threshold and an unlimited useful life; therefore, it is not depreciated.
- Buildings are permanent structures erected above ground, while improvements are major repairs, renovations, or additions that increase the future service potential of the asset. Leasehold improvements are improvements made by the lessee to leased property. They are depreciated principally using the straight-line method with an estimated useful life typically of 40 years for structures and improvements and 10 to 20 years for depreciable land improvements. Leasehold improvements are depreciated using the straight-line method with an estimated useful life depending on the term of the lease. Construction-in-progress is not depreciated.
- Movable property (furniture, equipment, and vehicles) consists of assets that are not fixed or stationary in nature. The straight-line method of depreciation is used, which divides the historical cost by the estimated useful life of the asset, generally 5 to 10 years.
- Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Infrastructure is depreciated using the straight-line method with an estimated useful life of 20 to 40 years.
- Purchased computer software is depreciated using the straight-line method over an estimated useful life of 3 years.
- Donated capital assets are recorded at their estimated fair value at the date of donation.

Compensated absences

Employees of the West Carroll Parish Police Jury receive from one to twenty days of vacation leave each year, depending on length of service. Vacation leave must be taken in the year earned or, with written approval, in the following year. Employees are paid for unused time at the end of each benefit year. Upon separation, employees are paid for any accrued vacation leave at the employee's current rate of pay. Additionally, police jury employees earn up to ten days of sick leave per year, depending on length of service. Sick leave can be accumulated without limitation. Upon retirement, a maximum of sixty days of sick leave may be paid to the employee at his or her average rate of pay for the last five years of service. The same sixty days may be carried into the retirement system at the employee's expense. Effective May 2014, the policy was amended to state that any days of accumulated sick leave above sixty days may be converted into additional retirement benefit credit pursuant to LRS 11:1927. Employees will not be compensated for sick leave upon termination or voluntary resignation.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)

Employees of the criminal court earn ten days of vacation leave and seven days of sick leave each year. Vacation and sick leave are noncumulative and are forfeited if not taken in the year earned.

At December 31, 2019, employees of the police jury had accumulated and vested \$119,611 of employee sick leave benefits, computed in accordance with GASB Codification C60.

The entire compensated absence liability, determined in accordance with the provisions of GASB Codification Section C60, is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental funds.

Long-Term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the governmental activities. Individual funds have been used to liquidate other long-term liabilities such as compensated absences, claims and litigation payable, etc. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds.

Fund Balance Classifications and Net Position

Fund balances are reported under the following fund balance classifications:

Non-spendable	Includes fund balance amounts that cannot be spent either because it is not in spendable form or are legally or contractually required to be maintained intact.
Restricted	Includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
Committed	Includes amounts that can only be used for specific purposes pursuant to constraints that are internally imposed by the government through formal action of the police jury and does not lapse at year-end.
Assigned	Includes amounts that are constrained by the police jury's intent to be used for specific purposes that are neither considered restricted or committed.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position (Continued)

Unassigned Includes amounts that have not been assigned to other funds and that have not been restricted, committed or assigned to specific purposes within the General Fund. Negative fund balances in other governmental funds can also be classified as unassigned.

The police jury has a general policy to first use restricted resources for expenditures incurred for which both restricted and unrestricted (committed, assigned, and unassigned) resources are available. When expenditures are incurred for which only unrestricted resources are available, the general policy of the police jury is to use committed resources first, followed by assigned, and then unassigned. The use of restricted/committed resources may be deferred based on a review of the specific transaction.

The difference between assets and liabilities is "net position" on the government-wide, proprietary, and fiduciary fund statements. Net position is segregated into three categories on the government-wide statement of net position:

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 borrowings that are attributable to the acquisition, construction or improvement of those assets.

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 legislations. The Police Jury first uses restricted net position for expenses incurred when both restricted and unrestricted net position are available for use. The use of restricted net position may be deferred based on a review of the specific transaction.

Unrestricted net position – The balance of net position that does not meet the definition of "restricted" or "net investment in capital assets."

Reconciliation of Government-wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation of the government-wide statements to the governmental fund financial statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic measurement focus and full accrual basis of accounting. Major items included in the reconciliation are capital assets, inventories and prepaids, long-term debt, accrued interest, long-term liabilities, and deferred inflows/outflows.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budget in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as considered necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the year ended December 31, 2019, modified accrual-based budgets were adopted for the General Fund and all special revenue funds. Budgetary comparison schedules include the original budgets and all subsequent amendments.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires 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 and expenditures during the reporting period. Actual results could differ from those estimates

NOTE 2 - CASH AND EQUIVALENTS

Custodial credit risk is the risk that in the event of a bank failure, the police jury's deposits may not be returned to it. The police jury's policy (not a formal policy but established by practice) to ensure that there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. 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 police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 2 - CASH AND EQUIVALENTS (CONTINUED)

Under state law, the police jury 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 December 31, 2019, the police jury has cash and cash equivalents (book balances) totaling \$6,924,480 as follows:

Demand deposits	\$ 2,441,478
Time deposits	4,482,952
Petty cash	50
Total	<u>\$ 6,924,480</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal 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. As of December 31, 2019, \$6,514,637 of the police jury's bank balances of \$7,014,637 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 500,000</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	<u>6,514,637</u>
Total balances exposed to custodial credit risk	<u>6,514,637</u>
Total bank balances	<u>\$ 7,014,637</u>

NOTE 3 - RECEIVABLES

The receivables of \$1,498,666 at December 31, 2019, are as follows:

	Taxes		Due From Other Governments		Fees, Charges, and Commissions	Accounts and Other	Total
	Ad Valorem	Sales	Federal	State			
General	\$ 336,364	\$ 49,844	\$ -	\$ 74,350	\$ -	\$ -	\$ 460,558
Parishwide Road Tax	585,710	49,844	-	-	-	-	635,554
Solid Waste	-	99,689	-	-	7,043	-	106,732
Other governmental	<u>138,899</u>	<u>-</u>	<u>33,796</u>	<u>17,989</u>	<u>-</u>	<u>5,450</u>	<u>196,134</u>
Total governmental funds	1,060,973	199,377	33,796	92,339	7,043	5,450	1,398,978
Fiduciary funds	-	99,688	-	-	-	-	99,688
	<u>\$ 1,060,973</u>	<u>\$ 299,065</u>	<u>\$ 33,796</u>	<u>\$ 92,339</u>	<u>\$ 7,043</u>	<u>\$ 5,450</u>	<u>\$ 1,498,666</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 4 - CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2019:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 936,927	\$ -	\$ -	\$ 936,927
Assets under capital lease	89,589	-	-	89,589
Construction in progress	1,747,363	536,383	(718,635)	1,565,111
Total capital assets not being depreciated	<u>2,773,879</u>	<u>536,383</u>	<u>(718,635)</u>	<u>2,591,627</u>
Capital assets being depreciated:				
Infrastructure:				
Roads	36,623,807	-	-	36,623,807
Bridges	1,644,448	-	-	1,644,448
Buildings and improvements	7,034,118	-	-	7,034,118
Improvements other than buildings	4,052,104	718,635	-	4,770,739
Office furniture and equipment	288,941	-	-	288,941
Heavy equipment	2,359,829	268,606	-	2,628,435
Other equipment	904,868	-	-	904,868
Vehicles	2,244,485	103,070	-	2,347,555
Total capital assets being depreciated	<u>55,152,600</u>	<u>1,090,311</u>	<u>-</u>	<u>56,242,911</u>
Less accumulated depreciation for:				
Infrastructure:				
Roads	(32,066,846)	(351,616)	-	(32,418,462)
Bridges	(1,120,272)	(35,606)	-	(1,155,878)
Buildings and improvements	(3,826,635)	(149,732)	-	(3,976,367)
Improvements other than buildings	(1,335,373)	(133,195)	-	(1,468,568)
Office furniture and equipment	(170,531)	(20,061)	-	(190,592)
Heavy equipment	(2,086,535)	(94,550)	-	(2,181,085)
Other equipment	(856,177)	(22,540)	-	(878,717)
Vehicles	(2,147,657)	(40,362)	-	(2,188,019)
Total accumulated depreciation	<u>(43,610,026)</u>	<u>(847,662)</u>	<u>-</u>	<u>(44,457,688)</u>
Total capital assets being depreciated, net	<u>11,542,574</u>	<u>242,649</u>	<u>-</u>	<u>11,785,223</u>
Total capital assets, net	<u>\$ 14,316,453</u>	<u>\$ 779,032</u>	<u>\$ (718,635)</u>	<u>\$ 14,376,850</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Depreciation expense for the year was charged to the following governmental functions:

General government	\$ 44,059
Public safety	34,879
Public works	551,422
Health and welfare	53,757
Culture and recreation	1,242
Economic development and assistance	162,303
	<u>\$ 847,662</u>

The West Carroll Parish Hospital is leased to West Carroll Health System. The lease expires on February 28, 2022. The lessee pays \$3,500 per month to the police jury, and is subject to certain other provisions of the lease agreement.

NOTE 5 – NET POSITION/FUND BALANCES

As of December 31, 2019, \$90,794 of fund balance in the General Fund was assigned to the parish's driver's license office. The remaining fund balance of the General Fund balance is unassigned. Fund balances of all special revenue funds except Miscellaneous Emergency Fund are restricted as they are funded by ad valorem taxes, sales taxes, or grants. The Miscellaneous Emergency Fund is assigned as described in Note 1.

NOTE 6 – INTERFUND BALANCES AND TRANSFERS

The following schedule presents interfund balances for the year ended December 31, 2019. The following funds owe the Road Fund for fuel.

		<u>Due to</u>
		Road
Due from	General	\$ 23
	Solid Waste	4,028
	Drainage Maintenance	763
	Communications District	44
	Emergency Preparedness	44
	Total	<u>\$ 4,902</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 6 – INTERFUND BALANCES AND TRANSFERS (CONTINUED)

The following schedule presents interfund transfers for the year ended December 31, 2019. The General Fund transferred supplemental support to the Communications District.

		<u>Transfers Out</u>
		<u>General</u>
Transfers In	Communications District	<u>\$ 1,365</u>
	Total	<u><u>\$ 1,365</u></u>

NOTE 7 – RETIREMENT SYSTEMS

Parochial Employees' Retirement System of Louisiana (System)

Plan Description

The West Carroll Parish Police Jury contributes to the Parochial Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. All permanent employees working at least 28 hours per week are eligible to participate in the System. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS. Section 1901 through 2025 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:1901-2025) and other general laws of the State of Louisiana govern PERS.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

Any member of Plan A who was hired prior to January 1, 2007, can retire providing he/she meets one of the following criteria:

1. Any age after 30 years of creditable service.
2. Age 55 after 25 years of creditable service.
3. Age 60 after 10 years of creditable service.
4. Age 65 after seven years creditable service.

Eligibility for retirement for Plan A members hired on or after January 1, 2007 is as follows:

1. Age 55 after 30 years of creditable service.
2. Age 62 after 10 years of creditable service.
3. Age 67 after seven years of creditable service.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Parochial Employees' Retirement System of Louisiana (System) (Continued)

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the employee's final average compensation multiplied by his or her years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2019, the West Carroll Parish Police Jury's total payroll for all employees was \$1,405,963. Total covered payroll was \$1,111,375. Covered payroll refers to all compensation paid by the West Carroll Parish Police Jury to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 7509 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361, or by visiting the System's website www.persla.org.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2019, the actual employer contribution rate was 11.50% for Plan A, 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 accrued liability. In accordance with state statute, the System receives ad valorem 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.

Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the West Carroll Parish Police Jury to the System monthly. The West Carroll Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2019 were \$120,727.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Parochial Employees' Retirement System of Louisiana (System) (Continued)

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

At December 31, 2019, the Employer reported an asset of \$708,737 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2018 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The West Carroll Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2018, the Police Jury's proportion was 0.180940%, which was an increase of 0.000804% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the West Carroll Parish Police Jury recognized pension expense of \$312,072 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$120,251). Total pension expense for the West Carroll Parish Police Jury for the year ended December 31, 2019 was \$191,821.

At December 31, 2019, the West Carroll Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	\$48,926
Changes in assumption	\$200,796	-
Net difference between projected and actual earnings on pension plan investments	\$384,435	-
Changes in employer's portion of beginning net pension liability	\$580	\$390
Differences between employer contributions and proportionate share of employer contributions	\$2,199	\$320
Subsequent measurement contributions	\$120,727	-
Total	\$708,737	\$49,636

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Parochial Employees' Retirement System of Louisiana (System) (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2018	\$184,870
2019	\$101,224
2020	\$82,454
2021	\$169,825

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2018, are as follows:

Valuation Date	December 31, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.50% (net of investment expense, including inflation)
Expected remaining service lives	4 years
Projected salary increases	4.75%
Inflation Rate	2.40%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Parochial Employees' Retirement System of Louisiana (System) (Continued)

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates 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 rates 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 of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.73% for the year ended December 31, 2018.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2018 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real Assets	2%	0.11%
Totals	100%	5.43%
Inflation		2.00%
Expected arithmetic nominal return		7.43%

Discount Rate

The discount rate used to measure the total pension liability was 6.50% for Plan A and 6.50% for Plan B. 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 contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Parochial Employees' Retirement System of Louisiana (System) (Continued)

Sensitivity of the West Carroll Parish Police Jury's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the West Carroll Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	\$1,705,519	\$803,077	\$48,713

Payables to the Pension Plan

These financial statements do not include a payable to the pension plan.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana Audit Report at www.persla.org.

Registrar of Voters Employees' Retirement System of Louisiana (System) (Continued)

Plan Description

The West Carroll Parish Registrar of Voters contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on January 1, 1955 by Louisiana Revised Statute 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish.

Any member of the Plan who was hired prior to January 1, 2013, can retire providing he/she meets one of the following criteria:

5. Age 55 after 20 years of creditable service.
6. Age 60 after 10 years of creditable service.
7. Any age after 30 years of creditable service.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Registrar of Voters Employees' Retirement System of Louisiana (System) (Continued)

Eligibility for retirement for members hired on or after January 1, 2013 is as follows:

4. Age 55 after 30 years of creditable service.
5. Age 60 after 20 years of creditable service.
6. Age 62 after 10 years of creditable service.

The monthly amount of the retirement allowance of any member hired before January 1, 2013, is calculated as 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the numbers of years of creditable service, not to exceed 100% of average annual compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2019, the West Carroll Parish Registrar of Voters' total payroll for all employees was \$17,852. Total covered payroll was \$17,852. Covered payroll refers to all compensation paid by the West Carroll Parish Registrar of Voters to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Registrar of Voters Employees' Retirement System of Louisiana, Post Office Box 57, Jennings, Louisiana 70546, or by calling (800) 810-8515, or by visiting the System's website www.larovers.com.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2019, the actual employer contribution rate was 17.00%, 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 accrued liability. The West Carroll Parish Registrar of Voters' contributions to the System for the year ending December 31, 2019 were \$3,035. In accordance with state statute, the System receives ad valorem 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.

Plan members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the West Carroll Parish Registrar of Voters to the System monthly.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Registrar of Voters Employees' Retirement System of Louisiana (System) (Continued)

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

At December 31, 2019, the Employer reported a liability of \$43,969 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The West Carroll Parish Registrar of Voter's proportion of the Net Pension Liability was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the Registrar of Voters' proportion was 0.235126%, which was an increase of 0.106450% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the West Carroll Parish Registrar of Voters recognized pension expense of \$11,000 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was \$900. Total pension expense for the West Carroll Registrar of Voters for the year ended December 31, 2019 was \$11,900.

At December 31, 2019, the West Carroll Parish Registrar of Voters reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	\$10,846
Changes in assumption	\$6,508	-
Net difference between projected and actual earnings on pension plan investments	-	\$2,510
Changes in employer's portion of beginning net pension liability	\$19,208	\$405
Differences between employer contributions and proportionate share of employer contributions	-	\$2,009
Subsequent measurement contributions	\$1,517	-
Total	\$27,233	\$15,770

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Registrar of Voters Employees' Retirement System of Louisiana (System) (Continued)

The \$1,517 reported as deferred outflows of resources related to pensions resulting from the West Carroll Parish Registrar of Voters contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2020	\$3,351
2021	\$871
2022	\$3,277
2023	\$2,446

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019, are as follows:

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.50%, net of investment expense
Salary increases	6.00% (2.40% inflation)
Mortality rates	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants, and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	2019-5 years 2018-5 years 2017-5 years 2016-5 years 2015-5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Registrar of Voters Employees' Retirement System of Louisiana (System) (Continued)

During the year ended June 30, 2019, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2009, through June 30, 2014. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.83% for the year ended June 30, 2019.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2019 were as follows:

Asset Class	Target Allocation %	Real Return Arithmetic Basis %	Long-Term Expected Real Rate of Return %
Domestic equities	40.0	7.50	3.00
International equities	20.0	8.50	1.70
Domestic fixed income	12.5	2.50	0.31
International fixed income	10.0	3.50	0.35
Alternative investments	10.0	6.33	0.63
Real estate	7.5	4.50	0.34
Totals	100%		6.33%
Inflation			2.50
Expected arithmetic nominal return			8.83%

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Registrar of Voters Employees' Retirement System of Louisiana (System) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.50% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the West Carroll Parish Registrar of Voters' Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the West Carroll Parish Registrar of Voters' proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Registrar of Voters' proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	\$74,174	\$43,969	\$18,044

Payables to the Pension Plan

These financial statements do not include a payable to the pension plan.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Registrar of Voters' Employees' Retirement System of Louisiana at www.larover.com.

NOTE 8 - BANK LOANS PAYABLE

During the year ended December 31, 2006, the police jury secured two zero interest bank loans to finance the purchase of a building for additional office space for the police jury and a fuel system for the airport. The amount of the first loan was \$112,000. The principal is due in semi-annual installments of \$3,333 through 2021. The amount of the second loan was \$100,000. The principal is due in semi-annual installments of \$3,733 through 2021. Loan payments are made from the General Fund and the West Kelly Airport Authority Fund.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 8 - BANK LOANS PAYABLE (CONTINUED)

The follow is a summary of future payments of bank loans and leases:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 14,133	\$ -	\$ 14,133
2021	14,144	-	14,144
Totals	<u>\$ 28,277</u>	<u>\$ -</u>	<u>\$ 28,277</u>

NOTE 9 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2019:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Bank Loans Payable	\$ 39,076	\$ -	\$ (10,799)	\$ 28,277	\$ 14,133
Compensated Absences	119,611	23,750	(23,750)	119,611	-
Net Pension Liability (Asset)	(104,526)	951,572	-	847,046	-
Lanfill Closure/Post Closure Care	3,494,162	-	-	3,494,162	-
Total	<u>\$ 3,548,323</u>	<u>\$ 975,322</u>	<u>\$ (34,549)</u>	<u>\$ 4,489,096</u>	<u>\$ 14,133</u>

As discussed in note 1, upon separation from employment, employees are paid for accumulated leave at their current rate of pay. Adjustments to the compensated absences liability included adjusting the ending liability to ending pay rates and to limitations on the hours for which an employee will be paid. Management concluded that the 2018 liability balance is a fair estimate of the liability as of December 31, 2019. Additions were estimated. Deductions were assumed to be equal to additions to arrive at the same liability.

The net pension liability includes the liability of \$803,077 from the Parochial Employees' Retirement System plus the net pension liability of \$43,969 from the Registrar of Voters' Retirement System.

NOTE 10 - RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle risk of loss, the police jury maintains commercial insurance covering; automobile liability; general liability; public official's liability; and worker's compensation and employer's liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

At December 31, 2019, the police jury has several contracts in progress that are funded at least in part by grant funds. Total contracts, expenditures to date, and contract balances remaining are \$1,812,084, \$1,567,696, and \$244,388.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 11 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

The Police Jury consults attorneys when appropriate. At December 31, 2019, management, upon consultation with attorneys, estimated that any unfavorable outcomes would be covered by insurance.

NOTE 12 - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

State and federal laws and regulations require the police jury to place a final cover on its Landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although final closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the police jury reports a portion of those closure and post closure care costs in long-term debt on the Statement of Net Position, based on cumulative landfill capacity used as of December 31st of each year.

The \$3,494,162 reported as landfill closure and post closure care liability at December 31, 2019, represents 74.38 percent of the estimated capacity of the landfill. The police jury will recognize the remaining estimated cost of closure and post closure care of \$489,338 as the remaining capacity is filled. The police jury expects to close the landfill in 2030. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Actual closure costs will be incurred on an ongoing basis. Final cover will be completed for cells as they reach total capacity. Therefore, closure costs will be incurred as cells are filled and final closure costs will involve no more than five acres, which is the largest currently planned cell size.

To provide assurances that it will be financially able to pay all post closure care costs (financial assurance plan), the police jury, on April 3, 1998, entered into a Solid Waste Facility Trust Agreement. Under the terms of the agreement, the police jury transfers at least a minimum calculated amount per year into an irrevocable trust. Transfers must continue until the total amount in the trust is \$866,000. It is currently estimated that the total amount in the trust at the date of final closure, plus interest earnings over the thirty-year period of post closure care will provide sufficient funds to cover all post closure care costs. At December 31, 2019, the trust held \$1,056,528, which is reflected as restricted for post closure care on the Statement of Net Position.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 18, 2020 the date on which the financial statements were available to be issued. Operations of the Police Jury are impacted by the pandemic caused by the Coronavirus/COVID-19. The Police Jury is uncertain how and to what extent the pandemic will negatively affect operations, financial position, and the ability to provide services.

NOTE 14 –NEW ACCOUNTING STANDARDS

The following summaries of recently issued Statements include the Statements' original effective dates. In response to the COVID-19 global pandemic, GASB issued Statement Number 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which changes effective dates for Statements 83 through 93 to June 15, 2019 through December 31, 2022.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 14 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 83, *Certain Asset Retirement Obligations*, was issued in November 2016. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

GASB Statement No. 84, *Fiduciary Activities*, was issued in January 2017. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

GASB Statement No. 87, *Leases*, was issued in June 2017. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, was issued in April 2018. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 14 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

GASB Statement No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*, The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 14 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 91, *Conduit Debt Obligations*, The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB Statement No. 92, *Omnibus 2020*, The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports, reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan, the applicability of Statements No. 73, 74, and 84, measurement of liabilities (and assets, if any) related to asset retirement obligations in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature, and terminology used to refer to derivative instruments.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs).

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, The primary objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments).

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 14 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

NOTE 15 – NET POSITION RESTATEMENT

Management identified an error related to the LCDBG Potable Water grant project for the Pioneer/Darnell Water System. Expenditures of \$50,700 were not capitalized as part of the grant project in the prior year, requiring a restatement of net position in the current year. The table below provides a summary of the change in total net position as of December 31, 2019 in the government-wide financial statements.

	Beginning Net Position as Previously Stated	Adjustment	Beginning Net Position Restated
Governmental activities	\$ 19,806,472	\$ 50,700	\$ 19,857,172

Required Supplemental Information

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**REQUIRED SUPPLEMENTARY INFORMATION –
BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budget in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as considered necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal. The Police Jury budgeted for LCDBG revenues and expenditures. However, year-end adjustments moved the amounts to a separate LCDBG fund causing unfavorable budget variances.

The police jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the year ended December 31, 2019, modified accrual based budgets were adopted for the General Fund and all special revenue funds except for the Section 8 Fund which has a grant budget. Budgetary comparison schedules include the original budgets and all subsequent amendments.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 350,000	\$ 352,835	\$ 375,700	\$ 22,865
Sales and use	625,000	661,742	674,021	12,279
Licenses and permits	63,000	70,805	70,705	(100)
Intergovernmental funds:				
Federal funds	338,910	230,218	32,821	(197,397)
State funds:				
Severance taxes	10,000	18,239	18,239	-
Fire insurance rebate	47,000	47,273	47,273	-
Other state funds	311,000	201,847	195,729	(6,118)
Fees, charges, and commissions for services	20,500	18,949	18,034	(915)
Use of money and property	18,280	17,793	16,947	(846)
Other revenues	47,500	101,697	73,666	(28,031)
Total revenues	<u>1,831,190</u>	<u>1,721,398</u>	<u>1,523,135</u>	<u>(198,263)</u>
Expenditures:				
Current:				
General government:				
Legislative	88,940	91,273	90,970	(303)
Judicial	90,291	53,307	70,049	16,742
Elections	43,560	33,249	33,081	(168)
Finance and administrative	228,325	283,370	287,606	4,236
Other general government	303,025	318,621	319,967	1,346
Public safety	431,400	507,970	511,492	3,522
Health and welfare	57,420	52,262	50,985	(1,277)
Economic development and assistance	30,900	30,242	30,097	(145)
Transportation	12,500	8,725	8,321	(404)
Debt service	7,466	7,466	7,466	-
Capital outlay	671,910	450,424	146,025	(304,399)
Total expenditures	<u>1,965,737</u>	<u>1,836,909</u>	<u>1,556,059</u>	<u>(280,850)</u>
Excess (deficiency) of revenues over expenditures	(134,547)	(115,511)	(32,924)	82,587
Other sources (uses):				
Operating transfers out	<u>(3,000)</u>	<u>(1,365)</u>	<u>(1,365)</u>	<u>-</u>
Net change in fund balances	(137,547)	(116,876)	(34,289)	82,587
Fund balances at beginning of year	1,128,593	1,129,943	1,466,440	336,497
Fund balances at end of year	<u>\$ 991,046</u>	<u>\$ 1,013,067</u>	<u>\$ 1,432,151</u>	<u>\$ 419,084</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - PARISHWIDE ROAD TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2019**

	BUDGETED AMOUNTS			VARIANCE
	ORIGINAL	FINAL	ACTUAL	WITH FINAL BUDGET
Revenues:				
Taxes:				
Ad valorem	\$ 600,000	\$ 614,558	\$ 654,207	\$ 39,649
Sales and use	620,000	661,742	674,021	12,279
Intergovernmental funds:				
Federal funds	-	144,746	144,746	-
State funds:				
Parish transportation	200,000	194,300	209,253	14,953
Other state funds	30,000	18,000	18,000	-
Use of money and property	2,500	1,092	1,098	6
Other revenues	12,500	19,112	17,971	(1,141)
Total revenues	1,465,000	1,653,550	1,719,296	65,746
Expenditures:				
Current:				
Public works	1,865,600	1,791,654	1,888,397	96,743
Capital outlay	485,000	242,353	208,968	(33,385)
Total expenditures	2,350,600	2,034,007	2,097,365	63,358
Excess (deficiency) of revenues over expenditures	(885,600)	(380,457)	(378,069)	2,388
Other sources (uses):				
Proceeds from insurance	-	4,018	4,018	-
Total other sources (uses)	-	4,018	4,018	-
Net change in fund balances	(885,600)	(376,439)	(374,051)	2,388
Fund balances at beginning of year	1,965,089	1,965,089	2,429,591	464,502
Fund balances at end of year	\$ 1,079,489	\$ 1,588,650	\$ 2,055,540	\$ 466,890

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SOLID WASTE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Sales and use	\$ 1,280,000	\$ 1,323,482	\$ 1,348,040	\$ 24,558
Fees, charges, and commissions for services	497,000	429,645	406,396	(23,249)
Use of money and property	12,365	11,863	91,083	79,220
Total revenues	<u>1,803,365</u>	<u>1,764,990</u>	<u>1,845,519</u>	<u>80,529</u>
Expenditures:				
Public works	1,551,025	1,468,147	1,478,385	10,238
Capital outlay	115,000	161,487	154,208	(7,279)
Total expenditures	<u>1,666,025</u>	<u>1,629,634</u>	<u>1,632,593</u>	<u>2,959</u>
Excess (deficiency) of revenues over expenditures	<u>137,340</u>	<u>135,356</u>	<u>212,926</u>	<u>77,570</u>
Net change in fund balances	137,340	135,356	212,926	77,570
Fund balances at beginning of year	2,240,947	2,240,947	3,340,769	1,099,822
Fund balances at end of year	<u>\$ 2,378,287</u>	<u>\$ 2,376,303</u>	<u>\$ 3,553,695</u>	<u>\$ 1,177,392</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - MISCELLANEOUS EMERGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2019**

	BUDGETED AMOUNTS			VARIANCE
	ORIGINAL	FINAL	ACTUAL	WITH FINAL BUDGET
Revenues:				
Fees, charges, and commissions for services	\$ -	\$ 932,328	\$ 932,328	\$ -
Use of money and property	90,275	690,282	682,796	(7,486)
Total revenues	<u>90,275</u>	<u>1,622,610</u>	<u>1,615,124</u>	<u>(7,486)</u>
Expenditures:				
Current:				
Other general government	11,300	9,414	9,414	-
Capital outlay	50,000	21,048	15,368	(5,680)
Total expenditures	<u>61,300</u>	<u>1,591,382</u>	<u>1,585,702</u>	<u>(5,680)</u>
Excess (deficiency) of revenues over expenditures	<u>28,975</u>	<u>31,228</u>	<u>29,422</u>	<u>(1,806)</u>
Net change in fund balances	28,975	34,411	29,422	(4,989)
Fund balances at beginning of year	450,199	450,199	514,994	64,795
Fund balances at end of year	<u>\$ 479,174</u>	<u>\$ 484,610</u>	<u>\$ 544,416</u>	<u>\$ 59,806</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - PERS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Schedule of Employer's Share of Net Pension Liability

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's 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 Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
2015	0.189132%	\$ 69,310	\$ 1,065,944	4.85%	99.00%
2016	0.184743%	\$ 486,295	\$ 1,059,242	45.91%	92.23%
2017	0.179049%	368,754	\$ 1,058,825	34.83%	94.15%
2018	0.181740%	(134,889)	\$ 1,119,413	-12.05%	101.98%
2019	0.180940%	127,920	\$ 1,111,375	11.51%	88.86%

Schedule of Employer Contributions

Year	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 153,590	\$ 153,590	\$ -	\$ 1,059,242	14.50%
2016	\$ 137,684	\$ 137,684	\$ -	\$ 1,058,825	13.00%
2017	\$ 139,833	\$ 139,833	\$ -	\$ 1,119,413	12.49%
2018	\$ 127,809	\$ 127,809	\$ -	\$ 1,111,375	11.50%
2019	\$ 120,727	\$ 120,727	\$ -	\$ 1,050,787	11.49%

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

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - REGISTRAR OF VOTERS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Schedule of Employer's Share of Net Pension Liability

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's 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 Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
2015	0.137242%	\$ 32,229	\$ 18,351	175.63%	77.68%
2016	0.131598%	\$ 36,272	\$ 17,560	206.56%	73.98%
2017	0.130332%	\$ 28,609	\$ 17,852	160.26%	80.51%
2018	0.128680%	\$ 30,373	\$ 17,852	170.00%	80.57%
2019	0.235130%	\$ 43,969	\$ 17,852	246.00%	84.83%

Schedule of Employer Contributions

Year	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 4,487	\$ 4,487	\$ -	\$ 19,126	23.46%
2016	\$ 3,794	\$ 3,794	\$ -	\$ 17,852	21.25%
2017	\$ 3,303	\$ 3,303	\$ -	\$ 17,852	18.50%
2018	\$ 3,035	\$ 3,035	\$ -	\$ 17,852	17.00%
2019	\$ 3,035	\$ 3,035	\$ -	\$ 17,852	17.00%

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

Other Supplemental Schedules

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES –
NONMAJOR FUNDS – COMBINING SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

DRAINAGE MAINTENANCE FUND

The Drainage Maintenance Fund accounts for maintenance of storm drainage systems and watershed programs in the parish. Financing is provided by a parish wide ad valorem tax and state revenue sharing funds.

EMERGENCY PREPAREDNESS FUND

The Emergency Preparedness Fund accounts for a federal grant used to support the development and maintenance of an emergency management capability for dealing with large-scale disasters.

KELLY AIRPORT AUTHORITY FUND

The West Carroll Kelly Airport Authority Fund accounts for the general operating expenditures of the Kelly Airport Authority. Financing is provided by rental of hangers and other miscellaneous receipts.

HEALTH UNIT MAINTENANCE FUND

The Health Unit Maintenance Fund accounts for the maintenance and operation of the parish health unit. Financing is provided for by a specific parishwide ad valorem tax authorized by Louisiana Revised Statute 33:1236.

WITNESS FEE FUND

The Witness Fee Fund was established to pay off-duty law enforcement officers. Financing is provided by fines paid by defendants who are found guilty.

SUBSTANCE ABUSE FUND

The Substance Abuse Fund is funded by costs imposed by the district court on certain traffic violations and from the payment of fees by persons required to attend the driver's education course. The funding provided is used to pay expenses for administration of the program.

WEST CARROLL INDUSTRIAL DEVELOPMENT FUND

The Industrial Development Fund was established with funds received when the operations of the parish hospital were privatized. The fund accounts for expenditures that the police jury approves to encourage industrial development in the parish.

LCDBG

The LCDBG Fund was established for the purpose of presenting grant projects funded in whole or in part by LCDBG funding.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2019

	DRAINAGE MAINTENANCE	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	LCDBG	TOTAL
ASSETS									
Cash and cash equivalents	\$ 218,511	\$ 54,899	\$ 86,427	\$ 390,609	\$ 10,549	\$ 4,515	\$ 113,495	\$ -	\$ 879,005
Receivables	98,875	15,184	-	58,013	-	-	-	23,082	195,154
TOTAL ASSETS	<u>\$ 317,386</u>	<u>\$ 70,083</u>	<u>\$ 86,427</u>	<u>\$ 448,622</u>	<u>\$ 10,549</u>	<u>\$ 4,515</u>	<u>\$ 113,495</u>	<u>\$ 23,082</u>	<u>\$ 1,074,159</u>
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ 4,132	\$ 3,005	\$ -	\$ 2,629	\$ -	\$ -	\$ -	\$ 23,082	\$ 32,848
Due to other funds	763	44	-	-	-	-	-	-	807
Total Liabilities	<u>4,895</u>	<u>3,049</u>	<u>-</u>	<u>2,629</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,082</u>	<u>33,655</u>
Fund balances:									
Restricted	312,491	67,034	86,427	445,993	10,549	4,515	113,495	-	1,040,504
Total fund balances	<u>312,491</u>	<u>67,034</u>	<u>86,427</u>	<u>445,993</u>	<u>10,549</u>	<u>4,515</u>	<u>113,495</u>	<u>-</u>	<u>1,040,504</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 317,386</u>	<u>\$ 70,083</u>	<u>\$ 86,427</u>	<u>\$ 448,622</u>	<u>\$ 10,549</u>	<u>\$ 4,515</u>	<u>\$ 113,495</u>	<u>\$ 23,082</u>	<u>\$ 1,074,159</u>

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019

	DRAINAGE MAINTENANCE	EMERGENCY PREPAREDNESS	KELLY AIRPORT AUTHORITY	HEALTH UNIT MAINTENANCE	WITNESS FEE	SUBSTANCE ABUSE	WEST CARROLL INDUSTRIAL DEVELOPMENT	LCDBG	TOTAL
Revenues:									
Taxes:									
Ad valorem	\$ 90,227	\$ -	\$ -	\$ 121,113	\$ -	\$ -	\$ -	\$ -	\$ 211,340
Intergovernmental:									
Federal funds	-	84,102	-	-	-	-	-	313,740	397,842
State fund:									
State revenue sharing	54,094	-	-	-	-	-	-	-	54,094
Fees, charges, and commissions for services	-	-	37,781	-	-	-	-	-	37,781
Fines and forfeitures	-	-	-	-	2,758	2,780	-	-	5,538
Use of money and property	172	29	30,525	207	-	-	53	-	30,986
Other revenues	4,731	1,044	15,250	-	-	-	-	30,860	51,885
Total revenues	149,224	85,175	83,556	121,320	2,758	2,780	53	344,600	789,466
Expenditures:									
Current:									
Public safety	-	69,823	-	-	1,109	-	-	-	70,932
Public works	208,551	-	-	-	-	-	500	-	209,051
Health and welfare	-	-	-	26,804	-	37	-	-	26,841
Transportation	-	-	31,736	-	-	-	-	-	31,736
Debt service	-	-	3,333	-	-	-	-	-	3,333
Capital outlay	8,500	15,513	14,878	-	-	-	-	344,600	383,491
Total expenditures	217,051	85,336	49,947	26,804	1,109	37	500	344,600	725,384
Excess (deficiency) of revenues over expenditures	(67,827)	(161)	33,609	94,516	1,649	2,743	(447)	-	64,082
Net changes in fund balances	(67,827)	(161)	33,609	94,516	1,649	2,743	(447)	-	64,082
Fund balances at beginning of year	380,318	67,195	52,818	351,477	8,900	1,772	113,942	-	976,422
Fund balances at end of year	\$ 312,491	\$ 67,034	\$ 86,427	\$ 445,993	\$ 10,549	\$ 4,515	\$ 113,495	\$ -	\$ 1,040,504

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES –
SCHEDULE OF COMPENSATION, PAID TO POLICE JURORS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. The president receives \$800 per month and the other jurors receive \$600 per month.

Eugene R. Crosby, President	\$ 9,600
Bill Ellerbe	7,200
Jack Madden	7,200
Eddie C. Russell	7,200
Johnny Simms	7,200
Total	<u>\$ 38,400</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES –
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS,
AND OTHER PAYMENTS TO SECRETARY-TREASURER
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

The schedule of compensation, reimbursements, benefits, and other payments to the secretary-treasurer is presented in compliance with Act 706 of the 2015 Session of the Louisiana Legislature. Compensation of the secretary-treasurer is included in the legislative expenditures of the General Fund.

Description	Amount
Angela Griffis, Secretary-Treasurer:	
Salary	\$ 37,440
Benefits:	
Health insurance	7,382
Retirement	4,306
Deferred compensation	1,123
Travel	1,989
	<u>\$ 52,240</u>

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor/Program or Cluster Title	Number	and Number	Expenditures
<i>Housing Voucher Cluster-Cluster</i>			
Department of Housing and Urban Development Section 8 Housing Choice Vouchers	14.871	LA 233	<u>\$300,656</u>
<i>Other Programs</i>			
Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	GOHSEP, various PWs	<u>144,746</u>
Hazard Mitigation Grant Emergency Management Performance Grants	97.039	GOHSEP, 1603n-123-0008	<u>15,513</u>
Emergency Management Performance Grants	97.042	GOHSEP, EMT-2018-EP- 00003-S01	17,757
Emergency Management Performance Grants Total Emergency Management Performance Grants	97.042	GOHSEP, EMT-2019-EP- 00006-S01	<u>17,115</u> <u>34,872</u>
Homeland Security Grant Program			
Homeland Security Grant Program	97.067	GOHSEP, EMW-2017-SS- 00058-S01	7,802
Homeland Security Grant Program	97.067	GOHSEP, EMW-2018-SS- 00016-S01	23,287
Homeland Security Grant Program Total Homeland Security Grant Program	97.067	GOHSEP, EMW-2019-SS- 00014-S01	2,629 <u>33,718</u>
<i>Total Department of Homeland Security</i>			<u>228,849</u>
Department of Transportation			
Airport Improvement Program	20.106		<u>32,821</u>
Department of Housing and Urban Development			
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	Division of Administration, 2000356744	<u>313,740</u>
<i>Total Other Programs</i>			<u>575,410</u>
<i>Total Expenditures of Federal Awards</i>			<u><u>\$ 876,066</u></u>

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**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTES:

General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the West Carroll Parish Police Jury as defined in Note 1 to the financial statements. All federal award programs received directly from federal agencies, as well as federal awards through other government agencies, are included on the schedule.

Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts in, or used in the preparation of, the financial statements.

Indirect Costs

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs that may be used indefinitely. This methodology must be used consistently for all federal awards until such time as an agency chooses to negotiate for a rate, which an agency may apply to do at any time. For the year ended December 31, 2019, no indirect costs were charged to federal programs.

Reconciliation to Federal Grant Revenues

Expenditures per SEFA	\$	876,066
Plus Section 8 revenues		302,600
Less Section 8 expenditures		(300,656)
Revenues per financial statements	\$	<u>878,010</u>

Other Reports



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

To the Secretary-Treasurer and Honorable Members of the
West Carroll Parish Police Jury
Oak Grove, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of West Carroll Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated December 18, 2020.

Internal Control over Financial Reporting

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

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

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

West Carroll Parish Police Jury
Oak Grove, Louisiana
Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance, etc.
December 31, 2019

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2019-001 through 2019-005.

West Carroll Parish Police Jury's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Louisiana Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
December 18, 2020

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

To the Secretary-Treasurer and Honorable Members of the
West Carroll Parish Police Jury
Oak Grove, Louisiana

Report on Compliance for Each Major Federal Program

We have audited West Carroll Parish Police Jury's (the Police Jury) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2019. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the Police Jury's compliance.

Basis for Qualified Opinion on Housing Choice Voucher Program

As described in the accompanying schedule of findings and questioned costs, the Police Jury did not comply with requirements regarding CFDA 14.871 Housing Choice Voucher Program as described in finding numbers 2019-001 for Allowable Costs, 2019-002 for Eligibility, 2019-003 for Reporting, and 2019-004 and 2019-005 for Special Tests. Compliance with such requirements is necessary, in our opinion, for the Police Jury to comply with the requirements applicable to that program.

Qualified Opinion on Housing Choice Voucher Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Housing Choice Voucher Program for the year ended December 31, 2019.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2019.

Other Matters

The Police Jury's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Police Jury's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2019-001 through 2019-005, that we consider to be material weaknesses.

West Carroll Parish Police Jury
Independent Auditor's Report – 2019 – Uniform Guidance
December 31, 2019

Report on Internal Control over Compliance (Continued)

The Police Jury's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Police Jury's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
December 18, 2020

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

A. SUMMARY OF AUDIT RESULTS

1. The Police Jury issues primary government financial statements. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities and each major fund of West Carroll Parish Police Jury. Due to the omission of the financial statements of component units listed in note 1 to the financial statements, the auditor's report expresses an adverse opinion on the aggregate discretely presented component units and a qualified opinion on the aggregate remaining fund information. The component units issue separate financial statements.
2. No deficiencies are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.
3. Five instances of noncompliance material to the financial statements of West Carroll Parish Police Jury, which are required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. Five material weaknesses in internal control over major federal award programs disclosed during the audit are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the *Uniform Guidance*.
5. The auditor's report on compliance for the major federal award programs for West Carroll Parish Police Jury expresses a qualified opinion on the Section 8 Housing Choice Voucher Program and unmodified opinions on all other major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
7. The programs tested as major programs were:
 - a) United States Department of Housing and Urban Development – Housing Choice Voucher Cluster - Section 8 Housing Choice Voucher Program (CFDA 14.871).
 - b) United States Department of Homeland Security – Passed through the State of Louisiana-Office of Homeland Security and Emergency Preparedness – Emergency Management Performance Grants (CFDA 97.042).
 - c) United States Department of Homeland Security – Passed through the State of Louisiana-Office of Homeland Security and Emergency Preparedness – Homeland Security Grant Program (CFDA 97.067).
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. West Carroll Parish Police Jury was determined not to be a low-risk auditee.

B. FINDINGS—FINANCIAL STATEMENT AUDIT

NONCOMPLIANCE

See findings 2019-001 through 2019-005 below. These findings are findings resulting from the financial statement audit and the Single Audit.

WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

C. FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS AUDIT

MATERIAL WEAKNESSES AND NONCOMPLIANCE

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

2019-001 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Allowable Costs Requirement

First Reported

2019

Condition

HUD Form 50058 for one housing assistance payment out of 20 tested, could not be located. The Director was able to prove the amount paid was correct.

Criteria

Form 50058 is the support for the expenditure. Internal control activities require the form to be filed in each tenant's file.

Cause

Internal controls failed.

Effect

The expenditure is not properly supported. Failure of controls could result in noncompliance that causes costs to be questioned and/or disallowed.

Context and Questioned Costs

A sample of 20 housing assistance payments for 20 different tenants was selected for audit from a population of approximately 70 vouchers. The testing of each tenant represents approximately 12 monthly housing assistance payments resulting in a sample of 240 payments of a population of approximately 845 payments totaling \$285,909, including port-ins totaling \$39,518.

We identified one tenant for which there was no Form 50058 to support the housing assistance payments during the audit period. The total questioned costs, equal to the total housing assistance payments for the one tenant, were \$2,904.

Recommendation

We recommend that management perform a quality control inspection to ensure that files are complete. We also recommend that management consider whether control activities and monitoring are sufficiently designed and implemented to prevent future occurrences.

Views of Responsible Officials and Planned Corrective Actions

The Police Jury agrees with the finding and the recommended procedures have been included in Management's Corrective Action Plan.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

2019-002 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Eligibility Requirement

First Reported

2019

Condition

Tenant files contained information that did not match Form 50058. Some forms were not supported by evidence of the type of action notated on the form.

Criteria

Information entered on Form 50058 is the basis for a participant's eligibility determination.

Cause

Internal control failed to ensure accurate information was entered on the forms.

Effect

Inaccurate information may have been used to determine eligibility.

Context and Questioned Costs

From the 20 participants selected for the housing assistance payment test (see above), we selected 10 to test eligibility which included testing selected information on Form 50058.

Proper income verification documentation was not available for 3 participants.

For 2 participants, the type of action (initial, adjustment for change in income, annual reexamination, etc.) on line 2a was not properly supported.

Names of household members on line 3b and/or 3c did not match the social security cards and/or birth certificates in the tenant files for 4 participants. The differences appeared to be input or spelling errors.

The date of birth of one or more household members on line 3e did not match the birth certificate for one or more members of one participant.

Social security numbers entered on line 3n did not match social security cards in the file for one or more members of the households of 2 participants.

For one participant, the address entered on line 5a did not match one or more documents in the tenant file. The street number was different by a digit.

We did not identify any questioned costs.

Recommendation

We recommend that management perform a quality control inspection to ensure that files are complete. We also recommend that management consider whether control activities and monitoring are sufficiently designed and implemented to prevent future occurrences.

Views of Responsible Officials and Planned Corrective Actions

The Police Jury agrees with the finding and the recommended procedures have been included in Management's Corrective Action Plan.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

2019-003 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Reporting Requirement

First Reported

2019

Condition

Tenant files contained information that did not match Form 50058. Some forms were not supported by evidence of the type of action notated on the form.

Criteria

West Carroll Parish Section 8 is required to submit the form electronically to HUD each time it completes an admission, annual reexamination, interim reexamination, portability move-in, or other change of unit for a family. West Carroll Parish Section 8 must also submit the Family Report when a family ends participation in the program or moves out of the program's jurisdiction under portability (24 CFR part 908 and 24 CFR section 982.158).

Cause

Internal control failed to ensure accurate information was entered on the forms.

Effect

Inaccurate information may have been reported to HUD.

Context and Questioned Costs

From the 20 participants selected for the housing assistance payment test (see above), we selected 10 to test eligibility and reporting via Form 50058.

Proper income verification documentation was not available for 3 participants.

For 2 participants, the type of action on line 2a was not properly supported.

Names of household members on line 3b and/or 3c did not match the social security cards and/or birth certificates in the tenant files for 4 participants.

The date of birth of one or more household members on line 3e did not match the birth certificate for one or more members of one participant.

Social security numbers entered on line 3n did not match social security cards in the file for one or more members of the households of 2 participants.

For one participant, the address entered on line 5a did not match one or more documents in the tenant file.

We did not identify any questioned costs.

Recommendation

We recommend that management perform a quality control inspection to ensure that files are complete, and Form 50058 are accurate. We also recommend that management consider whether control activities and monitoring are sufficiently designed and implemented to prevent future occurrences.

Views of Responsible Officials and Planned Corrective Actions

The Police Jury agrees with the finding and the recommended procedures have been included in Management's Corrective Action Plan.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

2019-004 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Special Requirement – Rent Reasonableness

First Reported

2019

Condition

Rent reasonableness documentation was not included in any of the tested files. The Police Jury's Section 8 Administrative Plan has not been updated since 2012. Management of the program changed procedures but did not update the administrative plan. Management implemented a procedure whereby rent adjustments were not to exceed a selected threshold considered reasonable by management based on comparable units in the area. This procedure does not appear to comply with HUD's requirements for the program.

Criteria

HUD requires that the administrative plan must state the method used by the program to determine that the rent to owner is reasonable in comparison to rent for other comparable unassisted units. The determination must consider unit attributes such as the location, quality, size, unit type, and age of the unit, and any amenities, housing services, maintenance, and utilities provided by the owner.

The program must determine that the rent to owner is reasonable at the time of initial leasing. Also, the program must determine reasonable rent during the term of the contract: (a) before any increase in the rent to owner, and (b) at the HAP contract anniversary if there is a five percent decrease in the published Fair Market Rent in effect 60 days before the HAP contract anniversary. The program must maintain records to document the basis for the determination that rent to owner is a reasonable rent (initially and during the term of the HAP contract) (24 CFR sections 982.4, 982.54(d)(15), 982.158(f)(7), and 982.507).

The Police Jury's 2012 administrative plan requires a form to be completed and filed in the tenant file at the time of the actions described in the previous paragraph.

Cause

Management of the program changed procedures but did not update the administrative plan.

Effect

Management of the program did not document the rent reasonableness consideration in accordance with HUD requirements. Rent adjustments may not have been appropriate.

Context and Questioned Costs

We tested the 10 files we selected for the test of eligibility (see above). We did not identify any questioned costs.

Recommendation

We recommend that management update the administration plan and ensure that the updated plan complies with HUD requirements for rent reasonableness determinations and other requirements. We further recommend that management ensure the updated plan is followed.

Views of Responsible Officials and Planned Corrective Actions

The Police Jury agrees with the finding and the recommended procedures have been included in Management's Corrective Action Plan.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

**2019-005 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Special Requirement – Utility
Data Review**

First Reported

2019

Condition

Management of the program did not review utility data and update allowances between 2010 and 2019. The latest review was completed in November 2019 for 2020 allowances.

Criteria

HUD requires the Police Jury to maintain an up-to-date utility allowance schedule. The program must review utility rate data for each utility category each year and must adjust its utility allowance schedule if there has been a rate change of 10 percent or more for a utility category or fuel type since the last time the utility allowance schedule was revised (24 CFR section 982.517).

Cause

Management stated the reviews had not been completed due to the cost of the reviews.

Effect

The program did not comply with HUD's requirement regarding utility allowances. It is not clear whether allowances were revised without a review. The program may have underpaid utility allowances.

Context and Questioned Costs

We requested documentation of the utility data review performed for 2019. We noted the review was performed in November 2019 to affect allowances in 2020. We requested the previous review and noted the previous review was completed in 2010.

We did not identify any questioned costs.

Recommendation

We recommend that management ensure that the required review is completed annually and properly documented and allowances updated, if applicable. We advised that the review could be completed without contracting with a third party which would reduce the cost.

Views of Responsible Officials and Planned Corrective Actions

The Police Jury agrees with the finding and the recommended procedures have been included in Management's Corrective Action Plan.

**WEST CARROLL PARISH POLICE JURY
OAK GROVE, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019**

PRIOR AUDIT FINDINGS – FINANCIAL STATEMENTS AUDIT

2018-001 Airport Authority – Related Party Transaction

The finding is cleared.

2018-002 Police Jury Buried Dead Animals on Private Property

The finding is cleared.

2018-003 Errors in Leave Records

The finding is repeated as finding 2019-001.

West Carroll Parish Police Jury

P. O. Drawer 630 • Oak Grove, Louisiana 71263

Telephone (318) 428-3390

Fax (318) 428-4835

DISTRICT A - JOHNNY SIMMS
DISTRICT B - BILL ELLERBE
DISTRICT C - JACK L. MADDEN

ANGELA GRIFFIS
SECRETARY - TREASURER

DISTRICT D - EUGENE "Pop" CROSBY
DISTRICT E - EDDIE RUSSELL

December 18, 2020

Bosch & Statham, LLC
Post Office Box 2377
Ruston, LA 71273-2377

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period January 1, 2019 through December 31, 2019, we confirm to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas.

Yes No

2. For the fiscal period January 1, 2019 through December 31, 2019, the C/C areas were administered in accordance with the best practice criteria presented in the SAUPs.

Yes No

3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

Yes No

4. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.

Yes No

5. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2019, and December 5, 2020.

Yes No

6. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.

Yes No



7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.
- Yes No
8. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.
- Yes No
9. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.
- Yes No
10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.
- Yes No
11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.
- Yes No
12. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards, that we provided to you is complete.
- Yes No
13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.
- Yes No
14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.
- Yes No
15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.
- Yes No
16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.
- Yes No

17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.

Yes No

18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.

Yes No

19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.

Yes No

20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.

Yes No

21. We have disclosed to you [*list other matters as you have deemed appropriate*]. None

Yes No

22. We have responded fully to all inquiries made by you during the engagement.


Yes No

23. We are not aware of any events that have occurred subsequent to December 31, 2019, that would require adjustment to or modification of the results of the agreed-upon procedures.

Yes No

The previous responses have been made to the best of our belief and knowledge.

Signature

 _____

Title

Secretary-Treasurer _____

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the West Carroll Parish Police Jury
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by West Carroll Parish Police Jury (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2019 through December 31, 2019. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

We obtained and inspected the written policies and procedures.

- a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget

The policy contains the required elements.

Exceptions: None

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- b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and 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.

The policy contains (2) how vendors are added to the listing, (3) the preparation and approval of purchase requisitions and purchase orders, and (5) documentation required to be maintained for all bids and price quotes. The policy does not discuss (1) how purchases are initiated or (4) controls to ensure compliance with the public bid law.

Exceptions: See above.

Management's Response: See management's corrective action plan.

- c) **Disbursements**, including processing, reviewing, and approving

The policy contains the required elements.

Exceptions: None

- d) **Receipts**, 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).

The policy contains the required elements.

Exceptions: None

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

The policy includes payroll processing and reviewing and approving of attendance records including overtime. The policy does not discuss review or approval of leave.

Exceptions: The policy does not address review/approval of leave.

Management's Response: See management's corrective action plan.

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

The policy includes all of the required elements with the exception of (2) standard terms and conditions.

Exceptions: See above.

Management's Response: See management's corrective action plan.

**WEST CARROLL PARISH POLICE JURY
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- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)

The policy includes all of the required elements with the exception of (2) allowable business uses.

Exceptions: See above.

Management's Response: See management's corrective action plan.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

The policy includes all of the required elements with the exception of (4) required approvers.

Exceptions: See above.

Management's Response: See management's corrective action plan.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.

The policy includes all of the required elements except for a system to monitor possible ethics violations and a requirement for an attestation.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

The policy includes all of the required elements except for debt reserve requirements.

Exceptions: See above.

Management's Response: See management's corrective action plan.

- k) **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 operation after a critical event.

The policy includes all of the required elements except for the storage of backups in a separate physical location or the identification of personnel, processes, and tools needed to recover operations.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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Board (or Finance Committee, if applicable)

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

We obtained and inspected the board/finance committee minutes for the fiscal period.

- a) Observe that the board/finance committee met with a quorum a least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

We observed that the Board met at least monthly. The finance committee officially met once during the year.

Exceptions: None

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

We observed that the minutes for five of the twelve regular minutes did not include monthly budget-to-actual comparisons or monthly financial statements.

Exceptions: See above.

Management's Response: See management's corrective action plan.

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

We obtained the prior year's audit report and observed that the general fund's unassigned fund balance was positive.

Exceptions: None.

Bank Reconciliations

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

We obtained a listing of the client's bank accounts for the fiscal period. We noted one account missing from the list. The list included a money market account and a trust account which we excluded from testing.

Exceptions: None

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

Two out of three reconciliations tested included evidence they were prepared within two months of the statement closing date.

Exceptions: See above

Management's Response: See management's corrective action plan.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Two out of three reconciliations included evidence of review by a member of management.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

We noted no reconciling items older than twelve months.

Exceptions: None

Collections (excluding EFTs)

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

We obtained a listing of deposit sites and management's representation that the listing is complete. There were three deposit sites listed.

Exceptions: None

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

For each deposit site, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one location for each deposit site and we inquired of employees about their job duties.

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

We noted employees do not share cash drawers

Exceptions: None

**WEST CARROLL PARISH POLICE JURY
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- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

We noted the employee responsible for collecting money at the Police Jury also prepares the deposits, however they are reviewed and deposited by the Secretary/Treasurer.

Exceptions: None

- c) Each employee responsible for collecting cash is not responsible for [posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

We noted the employee responsible for collecting money at the Police Jury also posts collection entries to the general ledger, and no employee reconciles ledger postings to each other and the deposit.

Exceptions: See above

Management's Response: See management's corrective action plan.

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

We noted no employee responsible for reconciling cash collections to the general ledger.

Exceptions: See above.

Management's Response: See management's corrective action plan.

6. Inquire of management that all employees who have access to cash covered by a board or insurance policy for theft.

We inquired of the Secretary/Treasurer who stated all employees are covered under LRPIC for employee theft.

Exceptions: None

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

We randomly selected two deposit dates for each of the three bank accounts selected for procedure #3, as the Police Jury only has three bank accounts. We obtained the supporting documentation for each of the six deposits.

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- a) Observe that receipts are sequentially pre-numbered.

Most money received by the Police Jury is in the form of checks received via US Mail. The entity does not write receipts for collections via mail. Therefore, this attribute was not applicable to any of the 6 deposits tested.

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

We traced all amounts from the copy of the checks to the deposit slips and noted no exceptions.

Exceptions: None

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

We noted no exceptions.

Exceptions: None

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

We noted no exceptions.

Exceptions: None

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

We noted no exceptions.

Exceptions: None

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

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

We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. There was only one location on the list.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that: [Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g. mayor of a Lawrason Act municipality); should not be report.]

We obtained a listing of employees involved with non-payroll purchasing and payment functions. The entity does not have formal written policies and procedures relating to employee job duties. We inquired of employees about their job duties.

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

We noted at least two employees are involved in initiating a purchase request, approving a purchase, and placing the order/making the purchase.

Exceptions: None

- b) At least two employees are involved in processing and approving payments to vendors.

We noted at least two employees are involved in processing and approving payments to vendors.

Exceptions: None

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

We noted the employee responsible for processing payments is allowed to add/modify vendor files, and no employee is responsible for periodically reviewing changes to vendor files.

Exceptions: See above.

Management's Response: See management's corrective action plan.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

The employee responsible for signing checks usually gives those checks back to the preparer for mailing. In the event the preparer of the checks is not in the office when they are signed, the Secretary/Treasurer mails the checks.

Exceptions: See above.

Management's Response: See management's corrective action plan.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

We obtained the entity's non-payroll disbursement transaction population and management's representation that the population is complete. We randomly selected 5 disbursements for the location selected, and we obtained supporting documentation for each transaction.

- a) Observe that the disbursement matched the related original invoice/billing statement.

We noted no exceptions.

Exceptions: None.

**WEST CARROLL PARISH POLICE JURY
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- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

We noted no exceptions.

Exceptions: None.

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

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

We obtained a listing of all active credit cards for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards and management's representation that the listing is complete

12. 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:

There were two cards on the list. We randomly selected one monthly statement for each of the cards and obtained the supporting documentation.

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

We noted evidence that one statement was reviewed and approved in writing by someone other than the authorized card holder. The other statement, which had no activity for the month randomly selected, did not show evidence of review and approval in writing.

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

The school did not incur finance charges or late fees on either statement.

Exceptions: None

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13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

We selected all transactions from one statement, as there were less than ten total transactions on the statement and we obtained the supporting documentation for each transaction. The other statement tested had no activity for the month.

We noted no exceptions for subitems 1, 2, or 3, and we noted no missing receipts.

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

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

We obtained a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing is complete. We randomly selected five reimbursements and obtained the related supporting documentation.

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

We noted all five reimbursements included reimbursements for mileage, which was reimbursed at a rate lower than the GSA rate for the time of travel

Exceptions: None.

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

We noted all five reimbursements included reimbursements for actual costs, and we noted all reimbursements were supported by an original itemized receipt.

Exceptions: None.

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- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

We noted all five reimbursements were supported by documentation of the business/public purpose.

Exceptions: None

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

We noted all five reimbursements were reviewed and approved in writing by someone other than the person receiving the reimbursement.

Exceptions: None.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

We obtained from management a listing of all agreements/contracts initiated or renewed during the fiscal period and management's representation that the listing is complete. We identified one contract on the list that was initiated or renewed during the year.

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

We noted the contract was not subject to the requirements of the LA Public Bid Law.

Exceptions: None.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

We noted the contract was approved by the governing board

Exceptions: None.

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

We noted the contract was not amended during the year.

Exceptions: None.

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- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

We randomly selected one payment for the contract selected for testing and obtained the supporting documentation. We noted the supporting documentation and related payment agreed to the terms and conditions of the contract

Exceptions: None.

Payroll and Personnel

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

We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected five employees/officials, obtained related paid salaries and personnel files, and for three of the five selected, agreed paid salaries to authorized salaries/pay rates in the personnel files.

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

We randomly selected one pay period for testing and obtained the attendance and leave documentation for the pay period.

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

We noted no exceptions.

Exceptions: None.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

We noted one employee took leave without prior approval per the policy.

Exceptions: See above.

Management's Response: See Management's Corrective Action Plan.

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

We observed that one employee took leave during the period, but is not reflected in the cumulative leave records.

Exceptions: See above.

Management's Response: See Management's Corrective Action Plan.

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18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

We obtained a listing of employees that received termination payments and randomly selected two employees. We obtained the related documentation. We agreed the paid rates to the authorized rates. The leave balance per the leave record did not match the hours paid. However, the hours paid matched the payroll clerk's calculation of prorated hours earned since each employee's anniversary date.

Exceptions: See above.

Management's Response: See Management's Corrective Action Plan

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

We obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Exceptions: None.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

Using the selected employees/officials we obtained the ethics documentation.

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

We observed that each employee had completed the ethics training during the year.

- b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

We observed that each employee had completed the ethics training during the year.

Debt Service

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

Per management, no bonds/notes were issued during the fiscal period

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22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Per management, no bonds/notes were outstanding at the end of the fiscal period.

Other

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

The Police Jury listed no misappropriations.

24. 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.

We observed the notice required by LA R.S. 24:523.1 posted in the Police Jury building. The Police Jury has a website that does not appear to have been updated since 2013. The notice is not posted on the website.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is 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.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana

December 18, 2020

West Carroll Parish Police Jury

P. O. Drawer 630 • Oak Grove, Louisiana 71263

Telephone (318) 428-3390

Fax (318) 428-4835

DISTRICT A - JOHNNY SIMMS
DISTRICT B - BILL ELLERBE
DISTRICT C - JACK L. MADDEN

ANGELA GRIFFIS
SECRETARY - TREASURER

DISTRICT D - EUGENE "Pop" CROSBY
DISTRICT E - EDDIE RUSSELL

CORRECTIVE ACTION PLAN

December 18, 2020

Bosch & Statham, LLC
Post Office Box 2377
Ruston, Louisiana 71273-2377

West Carroll Parish Police Jury respectfully submits the following corrective action plan for the year ended December 31, 2019.

Audit Findings

The schedule of findings and questioned costs included findings 2019-001 through 2019-005. All findings are considered Single Audit Findings. Findings 2019-003, 2019-004, and 2019-005 are also considered Financial Statement Audit Findings. We will consider your recommendations and, in consultation with the Section 8 Director, we will take corrective action as deemed necessary. Action will be completed as soon as possible but no later than February 28, 2021.

Statewide Agreed-Upon Procedures Exceptions

We will take the auditor's comments under consideration and take action as deemed necessary. In some cases, the cost of corrective action may exceed the benefit of such action. Action will be completed as soon as possible but no later than March 31, 2021.

As Secretary-Treasurer, I am responsible for overseeing corrective action.

Respectfully,

WEST CARROLL PARISH POLICE JURY



Angela Griffis, Secretary-Treasurer

