



**Bossier Parish Sheriff**

Benton, Louisiana

**Financial Report**

June 30, 2022



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## INDEPENDENT AUDITORS' REPORT

The Honorable Julian C. Whittington  
Bossier Parish Sheriff  
Benton, Louisiana

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Bossier Parish Sheriff as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Bossier Parish Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Bossier Parish Sheriff as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

#### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the general fund budgetary comparison schedule, the schedule of the sheriff's proportionate share of the net pension liability, the schedule of the sheriff's pension contributions and notes, the schedule of changes in net OPEB liability and related ratios, the schedule of employer contributions for other post-employment benefits, and the schedule of investment returns for other post-employment benefits, on pages 4 through 11 and 44 through 50, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bossier Parish Sheriff's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the

United States of America. In our opinion, the combining and individual nonmajor fund financial statements 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.


***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises schedule of compensation, benefits, and other payments to agency head, is presented in accordance with Louisiana Revised Statutes (LRS) 24:513(A)(3). In addition, Act 87 requires the Justice System Funding Schedule – Collecting/Disbursing Entity and Justice System Funding Schedule – Receiving but does not include the basic financial statements and our auditors’ report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2022, on our consideration of the Bossier Parish Sheriff’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bossier Parish Sheriff’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Bossier Parish Sheriff’s internal control over financial reporting and compliance.



**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

December 28, 2022

## **Management's Discussion and Analysis**

Within this section of the Bossier Parish Sheriff's ("Sheriff") Office annual financial report, the Sheriff's management is to provide this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2022. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

**FINANCIAL HIGHLIGHTS**

The Sheriff's assets exceeded its liabilities by \$23,923,750 (net position) for the fiscal year ended June 30, 2022.

The net position is composed of the following:

- Net investment in capital assets of \$27,803,830, representing property and equipment of \$55,413,619 reduced by accumulated depreciation of \$27,609,789.
- Unrestricted net position (deficit) of (\$3,880,080) represents the portion needed to maintain the Sheriff's continuing obligation to the citizens of Bossier Parish.

The Sheriff's governmental funds reported total ending fund balance of \$34,757,990 this year. This compares to the prior year ending fund balance of \$32,182,310 resulting in an increase of \$2,575,680 during the current year.

At the end the current fiscal year, unassigned fund balance for the General Fund was \$34,075,908, which represents 79% of the total expenditures of the Sheriff's General Fund and 68% of total revenues in the General Fund, including other financing sources. Overall, the Sheriff's office continues to maintain a strong financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management Discussion and Analysis introduces the Sheriff's basic financial statements. The basic financial statements include (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Sheriff also includes in this report, additional information to supplement the basic financial statements.

Exhibit 1 below summarizes the major features of the Sheriff's financial statements, including the portion of the Sheriff's government they cover and the types of information they contain. The remainder of this overview section of this Management's Discussion and Analysis explains the structure of the contents of each of the statements.

Exhibit 1 Major Features of Sheriff's Government and Fund Financial Statements			
	Government-Wide Statements	Fund Statements Governmental Funds	Fiduciary Funds
Scope	The entire Sheriff's governmental unit (excluding fiduciary funds).	The activities of the Sheriff that are not proprietary or fiduciary, such as public safety.	Instances in which the Sheriff is the trustee or agent for someone else's resources.
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position.</li> <li>• Statement of activities.</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet.</li> <li>• Statement of revenue, expenditures and changes in fund balances.</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of fiduciary net position.</li> <li>• Statement of changes in fiduciary net position.</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus.	Modified accrual accounting and current financial resources focus.	Accrual accounting and economic resource focus.
Type of asset/liability	All assets and liabilities, both financial and capital, and short-term and long-term.	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets are included.	All assets and liabilities, both short-term and long-term; the Sheriff's funds do not currently contain capital assets, although they can.
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is paid or received.	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter.	All revenues and expenses during the year, regardless of when cash is received or paid.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to private sector using the economic resources measurement focus and the accrual basis of accounting.

The first of these government-wide statements is the Statement of Net Position. The government-wide statement of net position presents information that includes all of the Sheriff's assets and liabilities, with the difference reported as net position. Increase or decrease in net position may serve as a useful indicator of whether the financial position of the Sheriff as a whole is improving or deteriorating. Evaluation of the overall health of the Sheriff would extend to other non-financial factors such as diversification of the taxpayer base, in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when funds are received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Bossier Parish taxpayers.

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property and sales taxes. The sole purpose of these governmental activities is public safety. The government-wide financial statements are presented on pages 13 and 14.



## **FUND FINANCIAL STATEMENTS**

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole.

The Sheriff uses two kinds of funds, governmental funds and fiduciary funds:

In fund financial statements, governmental funds encompass the same functions reported as governmental activities in government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. The fund statements report short-term fiscal accountability focusing on the use of expendable resources and balances of expendable resources available at the end of the year. The fund statements are utilized in evaluating annual financial requirements of governmental programs and the commitment of expendable resources of the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the government fund Balance Sheet and the government fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to assist in understanding the differences between these two perspectives.

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. The Sheriff has a pension trust fund and custodial funds. These funds are reported in the fund financial statements and report taxes collected for the other taxing bodies and deposits held pending court actions. Since these resources are not available to support the Bossier Parish Sheriff's programs, fiduciary funds are not reflected in the government-wide financial statements.

The basic government fund and fiduciary fund financial statements are presented on pages 16 to 21 of this report.

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

The accompanying notes to financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to financial statements begin on page 22 of this report.

## **OTHER INFORMATION**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Sheriff's budget presentation, net pension liability, and other post-employment benefits. This information can be found on pages 44 through 50 in this report.

The combining statements for fiduciary funds and a schedule of compensation, benefits, and other payments to the agency head, are presented immediately following the required supplementary information.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, Net Position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Bossier Parish Sheriff exceeded liabilities by \$23,923,750. The largest portion of the Bossier Parish Sheriff's Net Position reflects its investment in capital assets (e.g., land,

**Bossier Parish Sheriff  
Management's Discussion and Analysis (unaudited)  
June 30, 2022**

buildings and improvements and equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the Bossier Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation (since construction and/or acquisition) on assets of very long-lived assets having been included in the statement of net position.

**FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE**

The Sheriff's government-wide net position at June 30, 2022, is \$23,923,750. The following table provides a summary of the Sheriff's government-wide assets and deferred outflow of resources, liabilities and deferred inflow of resources, and net position.

	2022		2021	
Cash, cash equivalents, receivables and other assets	\$ 34,954,925	44.70%	\$ 34,712,082	44.69%
Capital assets, net of accumulated depreciation	27,803,830	35.56%	27,132,434	34.93%
Pension asset	1,627,214	2.08%		
Deferred outflow of resources	13,805,132	17.66%	15,828,932	20.38%
Total assets and deferred outflow of resources	78,191,101	100.00%	77,673,448	100.00%
Current liabilities	321,375	0.59%	2,529,772	4.06%
Long-term liabilities	18,808,222	34.66%	36,172,433	58.05%
Deferred inflows of resources	35,137,754	64.75%	23,613,703	37.89%
Total liabilities and deferred inflow of resources	54,267,351	100.00%	62,315,908	100.00%
Net position				
Net investment in capital assets	27,803,830	116.22%	27,132,434	176.67%
Unrestricted	(3,880,080)	-16.22%	(11,774,894)	-76.67%
Net position	\$ 23,923,750	100.00%	\$ 15,357,540	100.00%

The Sheriff continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for the government activities is 108.77:1.

The Sheriff reported an overall positive balance in net position of the government-wide activities. Net position increased by \$8,566,210 for government-wide activities from prior year government-wide net position of \$15,357,540. The Sheriff has \$23,923,750 in net position as of June 30, 2022, of which 116.22% of the government-wide activities' net position (deficit) is associated with capital assets. The Sheriff uses these capital assets to provide services to the citizens of Bossier Parish in the performance of its public safety activities.

**Bossier Parish Sheriff  
Management's Discussion and Analysis (unaudited)  
June 30, 2022**

The following table provides a summary of the Sheriff's changes in net position at June 30:

	2022	2021
Revenues		
Program revenues		
Fees, fines and charges for services	\$ 12,283,759	\$ 11,846,663
Operating grants and contributions	5,479,651	4,715,580
General revenues		
Taxes		
Property taxes	14,865,260	14,274,506
Sales and use taxes	14,519,864	12,349,295
State revenue sharing	508,359	503,980
Supplemental pay	1,747,160	1,776,672
Interest and investment earnings	84,168	128,901
Miscellaneous	2,467,660	2,532,534
Total revenues	51,955,881	48,128,131
Program expenses		
Public safety	43,389,671	43,035,452
Total expenses	43,389,671	43,035,452
Change in net assets	8,566,210	5,092,679
Beginning net assets	15,357,540	10,264,861
Ending net assets	\$ 23,923,750	\$ 15,357,540

**Financial Analysis of the Government's Funds**

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

As of June 30, 2022, combined governmental fund balances of \$34,757,990 showed an increase of \$2,575,680 over June 30, 2021.

**General Fund Budgetary Highlights**

The original 2021-2022 budget for the General Fund budget was adopted in June 2021.

Included in this financial report is a comparison schedule that illustrates the actual results of the fund compared to the original budget. There were no revisions or amendments to the original budget.

**Capital Asset**

The Sheriff's investment in capital assets, net of accumulated depreciation of \$27,609,789, as of June 30, 2022, was \$27,803,830. See Note 4 for additional information about changes in capital assets during the fiscal year. The following table provides a summary of capital asset activity.

	2022	2021
Capital assets		
Land	\$ 1,827,816	\$ 1,827,816
Construction in progress	656,935	2,367,687
Buildings	31,484,536	28,718,770
Law enforcement, weapons and equipment	5,812,469	4,793,825
Vehicles	9,836,217	9,410,648
Office furniture and equipment	5,006,378	4,774,839
Infrastructure	789,268	789,268
Total capital assets	55,413,619	52,682,853
Less accumulated depreciation	( 27,609,789 )	( 25,550,419 )
Net Book value – capital assets	\$ 27,803,830	\$ 27,132,434
Percentage depreciated	49.82%	48.5%

At June 30, 2022, the depreciable capital assets for government activities were 49.82% depreciated versus 48.5% in the prior year. Depreciation expense of buildings, computer equipment, office equipment and vehicles was \$2,694,233 for fiscal year 2022 and is included in total expenses for the public safety activity.

During fiscal year 2022, significant capital asset additions consisted mostly of construction in progress for various capital improvements projects.

**Other Post-Employment Benefits**

For the year ended June 30, 2022, the Bossier Parish Sheriff's Office recognized a net OPEB liability of \$18.0 million. The plan had a plan fiduciary net position of \$20.7 million as of June 30, 2022.

**Net Pension Liability/ Asset**

For the year ended June 30, 2022, the Bossier Parish Sheriff's Office recognized a net pension asset of \$1.6 million. The prior year liability was \$23 million. The \$24.6 million decrease in liability was due to changes in actuarial assumptions for the Sheriff's Pension and Relief Fund for Louisiana.

**Deferred Outflows and Inflows of Resources**

Deferred outflows of resources, although similar to "assets," is set apart because these items do not meet the technical definition of being an asset of the Sheriff on the date of these financial statements. In other words, these amounts are not available to pay liabilities in the way assets are available. When all the recognition criteria are met, the deferred outflow of resources will become an expense/expenditure. The deferred outflow of resources reported for the Sheriff relate to pensions and other post-employment benefits.

Deferred inflows of resources are the counterpart to deferred outflows of resources on the Statement of Net Position. Deferred inflows of resources are not technically liabilities of the Sheriff as of the date of the financial statements. When all the recognition criteria are met, the deferred inflow of resources will become revenue or an increase to net position. The Sheriff has deferred inflows of resources related to pensions and deferred inflows related to other post-employment benefits. The amounts reported represent a net amount attributable to the various components that impact changes, and can include investment changes amortization, changes due to actuarial assumptions, and differences between expected or actual experience.

**Requests for Information**

The financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have questions about this report contact Tara Ball, Bossier Parish Sheriff's Office, P.O. Box 850, Benton, Louisiana 71006.

## **Government – Wide Financial Statements**

**Bossier Parish Sheriff**  
**Statement of Net Position**  
**June 30, 2022**

	<b>Governmental Activities</b>
<b>Assets</b>	
Current assets	
Cash and cash equivalents	\$ 30,999,233
Receivables	3,273,610
Prepaid expenses	682,082
Total current assets	34,954,925
Net pension asset	1,627,214
Capital assets, net of accumulated depreciation	27,803,830
Total assets	64,385,969
<b>Deferred Outflows of Resources</b>	
Deferred other post-employment benefits	5,585,629
Deferred pensions	8,219,503
Total deferred outflows of resources	13,805,132
<b>Liabilities</b>	
Current liabilities	
Accounts payable	105,547
Accrued expenses	215,828
Total current liabilities	321,375
Long-term liabilities	
Portion due within one year	
Accrued compensated absences	849,574
Portion due after one year	
Net other post-employment benefit liability	17,958,648
Total long-term liabilities	18,808,222
Total liabilities	19,129,597
<b>Deferred Inflows of Resources</b>	
Deferred other post-employment benefits	17,523,482
Deferred pensions	17,614,272
Total deferred inflows of resources	35,137,754
<b>Net position</b>	
Net investment in capital assets	27,803,830
Unrestricted (deficit)	(3,880,080)
Total net position	\$ 23,923,750

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

**Bossier Parish Sheriff  
Statement of Activities  
For the Year Ended June 30, 2022**

	Program Revenues		
Expenses	Fees, fines and charges for services	Operating grants and contributions	Net (expense) revenue and changes in net position
Functions/programs			
Governmental activities			
Public safety	\$ 43,389,671	\$ 12,283,759	\$ 5,479,651
	<u>\$ 43,389,671</u>	<u>\$ 12,283,759</u>	<u>(\$ 25,626,261)</u>
Total governmental activities	<u>\$ 43,389,671</u>	<u>\$ 12,283,759</u>	<u>( 25,626,261)</u>
General revenues			
Taxes -			
Property taxes			14,865,260
Sales and use taxes			14,519,864
State revenue sharing			508,359
Supplemental pay			1,747,160
Interest and investment earnings			84,168
Miscellaneous			2,467,660
Total general revenues			<u>34,192,471</u>
Change in net position			8,566,210
Net position, beginning			<u>15,357,540</u>
Net position, ending			<u>\$ 23,923,750</u>

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



**Fund Financial Statements**

**Bossier Parish Sheriff  
Balance Sheet – Governmental Funds  
June 30, 2022**

	<u>Major Fund</u>
	<u>General Fund</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 30,999,233
Receivables	3,273,610
Prepaid expenses	<u>682,082</u>
Total assets	<u><u>\$ 34,954,925</u></u>
 <b>Liabilities and Fund Balances</b>	
Liabilities	
Accounts payable	\$ 105,547
Accrued expenses	91,388
Total liabilities	<u>196,935</u>
Fund balances	
Nonspendable - prepaid expenses	682,082
Unassigned	<u>34,075,908</u>
Total fund balances	<u>34,757,990</u>
Total liabilities and fund balances	<u><u>\$ 34,954,925</u></u>

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

**Bossier Parish Sheriff  
Reconciliation of the Balance Sheet  
Governmental Funds to the Statement of Net Position  
For the Year Ended June 30, 2022**

Total fund balances - Governmental Funds		\$ 34,757,990
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.		
Cost of capital assets	55,413,619	
Less accumulated depreciation	<u>( 27,609,789)</u>	27,803,830
Deferred outflows of resources related to pensions		8,219,503
Deferred outflows of resources related to OPEB and payables		5,461,189
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds		
Net other post-employment benefit liability	( 17,958,648)	
Compensated absences payable	( 849,574)	
Net pension liability / asset	<u>1,627,214</u>	( 17,181,008)
Deferred inflows of resources related to OPEB		( 17,523,482)
Deferred inflows of resources related to pensions		<u>( 17,614,272)</u>
Net changes		<u>( 10,834,240)</u>
Total net position - government-wide activities		<u>\$ 23,923,750</u>

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

**Bossier Parish Sheriff**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance**  
**For the Year Ended June 30, 2022**

	Major Fund
	General Fund
Revenues	
Ad valorem taxes	\$ 14,865,260
Sales taxes	14,519,864
Intergovernmental revenues	
Federal grants	5,358,317
State sources	
Supplemental pay	1,747,160
Revenue sharing	508,359
Grants	121,334
Fees, charges, and commissions for services	
Commissions on licenses and taxes	-
Civil and criminal fees	1,309,291
Court attendance	29,274
Transporting prisoners	102,189
Feeding and keeping prisoners	7,763,596
Tax notices	6,016
Probation fees	331,793
Gaming fees	1,220,061
Other fees	1,521,788
Use of money and property	84,168
Miscellaneous	864,105
Total revenues	50,352,575
Expenditures	
Current- public safety	
Personnel services and related benefits	31,132,019
Operating services	4,309,932
Materials and supplies	4,253,876
Travel and other charges	246,963
Capital outlay	3,425,230
Total expenditures	43,368,020
Excess of revenues over expenditures	6,984,555
Other financing sources and uses	
Transfer of assets to other governments as subrecipients of Federal grant	(4,555,008)
Insurance claim proceeds	100,380
Proceeds from sale of fixed assets	45,753
Total other financing sources and uses	(4,408,875)
Net change in fund balances	2,575,680
Fund balances at beginning of year	32,182,310
Fund balances at end of year	\$ 34,757,990

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

**Bossier Parish Sheriff**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances – Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2022**

Net change in fund balances \$ 2,575,680

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. This is the effect of capital outlay, depreciation expense, and other capital asset transactions in the current period.

Capital outlay	3,425,230	
Proceeds from sale of fixed assets	( 59,599)	
Depreciation expense	<u>( 2,694,233)</u>	671,398

Deferred outflows for pensions and OPEB that are not reported in the governmental funds but are reported in the government-wide statements.

Pensions	( 6,273,642)	
OPEB	<u>4,125,404</u>	( 2,148,238)

Deferred inflows for pensions and OPEB that are not reported in the governmental funds but are reported in the government-wide statements.

Pensions	( 14,155,066)	
OPEB	<u>2,631,011</u>	( 11,524,055)

The net OPEB liability is not susceptible to accrual and therefore is not reported in the funds. This amount represents the change in the net OPEB asset/liability. ( 5,688,181)

The net pension liability (asset) is not susceptible to accrual and therefore is not reported in the funds. This amount represents the change in the net pension liability. 24,581,723

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.

Compensated absences decrease in current year		<u>97,883</u>
Net changes		<u>5,990,530</u>

Change in net position of governmental activities \$ 8,566,210

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

**Bossier Parish Sheriff**  
**Statement of Fiduciary Net Position – Fiduciary Funds**  
**June 30, 2022**

	Retired Employees Benefit Trust Fund	Custodial Funds
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ 4,416,041
Investments	20,747,513	-
Accounts receivable from General Fund	-	-
	<u>\$ 20,747,513</u>	<u>\$ 4,416,041</u>
<b>Liabilities</b>		
Total liabilities	<u>\$ -</u>	<u>\$ -</u>
<b>Net Position</b>		
Restricted - other postemployment benefits	20,747,513	-
Restricted - unsettled balances due to others		3,210,039
Restricted - protest taxes	-	972,477
Restricted - inmate personal funds	-	173,364
Restricted - seizures held in evidence	-	60,161
	<u>\$ 20,747,513</u>	<u>\$ 4,416,041</u>
Total net position	<u>\$ 20,747,513</u>	<u>\$ 4,416,041</u>

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

**Bossier Parish Sheriff**  
**Statement of Changes in Fiduciary Net Position – Fiduciary Funds**  
**For the Year Ended June 30, 2022**

	<u>Retired Employees Benefit Trust Fund</u>	<u>Custodial Funds</u>
<b>Additions</b>		
Contributions from General Fund	\$ 300,000	\$ -
Net change in fair value of investments	( 4,075,969)	-
Dividends	1,082,910	-
Taxes collected	-	119,489,487
State revenue sharing	-	2,443,710
Interest on taxes collected	-	114,095
Sheriff's sales	-	7,555,607
Bonds, fines and costs	-	3,889,941
Inmate deposits	-	2,561,772
Redemptions	-	336,657
Other additions	-	767,735
Total additions	<u>(2,693,059)</u>	<u>137,159,004</u>
<b>Deductions</b>		
Taxes distributed to taxing bodies and others	-	117,652,393
Distribution - pension funds	-	3,353,424
Collection fees	-	513,826
Refunds and redemptions	-	1,114,732
Attorneys and litigants	-	6,663,474
Criminal and civil fees distributed to others	-	3,291,509
Garnishments	-	457,518
Investment expense	121,440	-
Other deductions	-	5,987,087
Total deductions	<u>121,440</u>	<u>139,033,962</u>
<b>Change in Fiduciary Net Position</b>	<b>(2,814,499)</b>	<b>(1,874,958)</b>
Net Position, Beginning of Year	<u>23,562,012</u>	<u>6,290,999</u>
Net Position, End of Year	<u>\$ 20,747,513</u>	<u>\$ 4,416,041</u>

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

## **Introduction**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Bossier Parish Sheriff (the "Sheriff") serves a four-year term as the chief executive officer of the law enforcement district and as ex-officio tax collector of the Parish. The Sheriff administers the Parish jail system and exercises duties required by the Parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the Parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the Parish. The Sheriff provides protection to the residents of the Parish through on-site patrols and investigations and serves the residents of the Parish through the establishment of neighborhood watch programs, anti-drug abuse programs, etc. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the Parish.

As the ex-officio tax collector of the Parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

## **NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting entity** - The basic criterion for determining whether a governmental organization should be included in a primary governmental unit's reporting entity for financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government or an entity which, when excluded would create misleading or incomplete financial statements, should be included in its reporting entity. The accompanying financial statements include the operations of the Sheriff. There are no component units for which the Sheriff is financially accountable.

The position of Sheriff is a constitutional office and as such has power to set budgets, call tax elections, and appropriate funds with no oversight or review by the Bossier Parish Police Jury (the "Police Jury"). The Police Jury has an obligation to furnish the Sheriff office space and minimal financial support according to state statutes. The Police Jury is not responsible for the financing of deficits of the Sheriff, nor is it entitled to receive any surplus. The Sheriff is not included as a component unit in the reporting entity of the Police Jury for financial reporting purposes.

The Police Jury maintains and operates the parish courthouse, as required by Louisiana Law, in which part of the Sheriff's office is located. These expenditures are not recorded in the accompanying financial statements.

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

**Government-Wide Financial Statements (GWFS)** - The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities and funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are reported only in the Statement of Fiduciary Net Position – Fiduciary Funds and Statement of Changes in Fiduciary Net Position – Fiduciary Funds at the fund financial statement level.



**NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular program or function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements** - The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff's functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least ten (10%) percent of the corresponding total for all governmental funds.

The Sheriff reports the following major governmental fund:

General Fund - The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff and accounts for the operations of the Sheriff. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district and state revenue sharing. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and maintaining and transporting of prisoners. General operating expenditures are paid from this fund. The Sheriff's Correctional Facility Fund is included as part of the General Fund for reporting purposes.

The Sheriff also reports the following fund types:

Fiduciary Funds - Fiduciary funds are used to account for assets held by the Sheriff in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. The funds accounted for in this category are the Pension Trust Funds and the Custodial Funds.

Pension Trust Funds – These funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans. The Sheriff's Retired Employee Benefit Trust Fund accounts for the assets held in an irrevocable trust for payment of retirees' insurance premiums.

Custodial Funds – These funds are used to account for assets held in a trustee capacity. The Sheriff's Custodial Funds are used as depositories for civil suits, cash bonds, taxes, fees, etc. Disbursements from these funds are made to various parish agencies, litigants in suits, etc., in the manner prescribed by law. The accounts of the Tax Collector Agency Fund are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The Custodial Funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus.

**NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Measurement focus/basis of accounting** - The governmental financial statements were prepared using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e. expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Sheriff’s operations.

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

The government-wide financial statements are accounted for using an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. The government-wide financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or an economic asset used.

The following practices are used in recording revenues and expenditures within the governmental funds:

**Revenues** - Ad valorem taxes, sales taxes and commissions earned from state revenue sharing are recorded in the year they become due and payable. Ad valorem taxes are assessed for the calendar year on January 1. Ad valorem taxes are levied and the tax roll is filed on or before November 15 of each year. Tax notices are usually mailed shortly after November 15. Ad valorem taxes are payable by December 31 and become delinquent thereafter. The lien date is January 1. An interest rate of 1% per month is charged from January until paid. The taxes are generally collected in December, January, and February of the fiscal year. Any property with delinquent taxes may be sold at the tax sale held in June.

Revenue sharing is generally collected in three equal installments in December, March and May of the fiscal year.

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

Interest income on time deposits is recorded as earned.

Substantially all other revenues are recorded when received.

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

**Other Financing Sources** - Proceeds from the sale of fixed assets, transfers between funds, and compensation from loss or damaged assets are accounted for as other financing sources and are recognized when the underlying events occur.

**NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The following practices are used in recording additions and reductions within the Fiduciary Funds:

**Additions** - The majority of additions are not susceptible to accrual because they are not measurable until received in cash.

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

**Budgetary accounting** - The Sheriff utilizes the following procedures in establishing the budgetary data for the General Fund:

- 1) During May, the Sheriff's office prepares the proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- 2) A public hearing is held on the proposed budget.
- 3) The adopted budget is published in the official journal prior to the commencement of the fiscal year for which the budget is being adopted.
- 4) A public hearing is held for proposed amendments to the budget.
- 5) Amended budget is published in official journal.
- 6) All budgetary appropriations lapse at the end of each fiscal year.
- 7) The budget is prepared on the same basis as these financial statements are prepared, specifically the modified accrual basis, as described in the preceding pages. Expenditures may not legally exceed appropriations on a fund basis.

The proposed budget for the year ended June 30, 2022, was made available for public inspection and was published in the Bossier Press-Tribune, more than ten days before the public hearing, which was held on June 30, 2021, at the Bossier Parish Sheriff's office for comments from taxpayers. There were no budget amendments made to the original budget.

**Encumbrances and budget** - Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is not employed. However, formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**Cash and cash equivalents** - Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits and time deposits. These deposits are stated at cost, which approximates market.

**Investments** - Investments are reported at fair value based on quoted market prices. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

State law authorizes the Sheriff, as the Tax Collector for Bossier Parish, to deposit tax collections in interest-bearing accounts with a bank domiciled in the parish when the funds are collected. State statutes authorize the Sheriff to invest in direct United States Treasury obligations; indebtedness issued or guaranteed by federal governmental agencies (provided such obligations are backed by the full faith and credit of the U.S. government); indebtedness issued or guaranteed by federally sponsored U.S. government agencies; time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the State of Louisiana; or mutual or trust fund institutions which are registered with the Securities and Exchange Commission.

**NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In addition, local governmental entities in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (“LAMP”), a nonprofit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2-a-7, which governs registered money market funds. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. LAMP is designed to be highly liquid to give participants immediate access to their account balances. The balance of cash in LAMP is classified as “Cash and cash equivalents” on the Statement of Net Position because the account operates as or similar to a money market.

In addition, R.S. 13:5554.1C limits the Bossier Parish Retired Employees Insurance Fund (BREIF) investments to not less than twenty-five percent of the portfolio may be invested in equities, and at least twenty-five percent of the portfolio will be invested in fixed income provided that the average credit quality of the fixed income portion is rated investment grade by a nationally recognized rating agency.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

**Capital assets** - Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains the following threshold levels for capitalizing assets: \$750 or more for office equipment, communication equipment, office furniture and fixtures, and computer equipment; \$3,000 or more for computer software, general equipment, heavy equipment, industrial grade furniture and equipment, and law enforcement equipment; building improvements over \$10,000; and all titled assets and weapons regardless of cost.

Capital assets are recorded in the Statement of Net Position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the useful lives.

Description	Estimated Lives
Buildings and building improvements	20-40 years
Office furniture and equipment	5-10 years
Vehicles	5-15 years
Law enforcement weapons and equipment	5-20 years

**Compensated absences** - Employees of the Sheriff’s office earn from 10 to 20 days of vacation leave, depending upon their length of service. Employees resigning during the year may be paid for unused vacation leave at the employee’s current rate of pay. Vacation leave must be taken by December 31 of that calendar year. No more than 40 hours of vacation time may be carried over into the following year for extenuating circumstances and must be used by the end of February and approved by the Division Chief, the Chief Criminal Deputy of the Sheriff.

Employees are allowed up to ten days noncumulative sick leave per calendar year. Employees are not paid for accumulated sick leave upon retirement or resignation.

Compensatory Time is defined as the time off awarded to non-exempt Bossier Sheriff’s Office employees for hours worked beyond the normal hours. Any time worked in excess of 40 hours per 7 day period for non-law enforcement personnel or 86 hours per 14 day period for law enforcement personnel shall be compensated in comp time at a rate of 1.5 hours earned for every hour worked in excess of 40 hours or 86 hours, respectively.

**NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Accrued but unused compensatory time shall be cashed out within a reasonable time following termination of employment or at the sole option of the Sheriff.

There is no portion of the accrued liability for compensated absences due after one year. The liability for compensatory time and unused vacation at June 30, 2022, is included in the government-wide financial statements as a long-term liability due within one year.

**Claims and judgments** - Claims and judgments are recorded as expenditures in governmental funds for the amount that will be liquidated with current available financial resources. The remainder of any liability is recorded in the government-wide financial statements.

**Net position classifications** - In the government-wide statements, net position are classified and displayed in three components:

- Net investment in capital assets: Consists of capital assets, net of accumulated depreciation and related debt.
- Restricted net position: Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position: Net position that does not meet the definition of “restricted” or “net investment capital assets”.

**Fund balance classification** – The fund balance is classified into categories to make the nature and extent of the constraints placed on a government’s fund balances more transparent. The following classifications describe the relative strength of the spending restraints:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The nonspendable fund balance at June 30, 2022, consisted of prepaid expenses of \$682,082.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Sheriff had no restricted fund balances at June 30, 2022.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Sheriff. These amounts cannot be used for any other purpose unless the Sheriff removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Sheriff had no committed fund balances at June 30, 2022.
- Assigned: This classification includes amounts that are constrained by the Sheriff’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Sheriff or by an official or body to which the Sheriff delegates the authority. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The Sheriff had no assigned fund balances at June 30, 2022.

The Sheriff would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

**NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**On-Behalf payments for fringe benefits and salaries** - The Bossier Parish Sheriff receives on-behalf payments from the State of Louisiana to be used for supplemental pay to qualified law enforcement officers. On-behalf payments to the Sheriff totaled \$1,747,160 for the fiscal year ended June 30, 2022. Such payments are recorded as intergovernmental revenue and public safety personnel expenses in the GAAP basis government-wide and general fund financial statements.

**Use of estimates** - The preparation of financial statements in conformity with U. S. generally accepted accounting principles 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, expenditures, expenses, and other financing sources and uses during the reporting period. Actual results could differ from those estimates.

**Deferred Outflows and Inflows of Resources** - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then.

**Pensions** - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund ("the Fund") and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Other post-employment benefits (OPEB) liability** - For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are held in a trust and governed by an Investment Advisory Board consisting of the comptroller of the sheriff's office, five retired sheriffs or deputy sheriffs, and one active deputy sheriff.

**Budgets and budget basis of accounting** - Annual expenditure budgets are adopted for the General Fund which includes the Correctional Facility Fund.

**Prior Year Financial Information** – In management's discussion and analysis (unaudited) and the notes to the financial statements, certain amounts presented as prior year data have been reclassified in order to be consistent with the current year's presentation.

**Subsequent Events** - Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 28, 2022, and determined there were no events that occurred that required disclosure.

**NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Accounting pronouncements** - The Bossier Parish Sheriff adopted the following Governmental Accounting Standards Board (GASB) Statement in the current fiscal year ended June 30, 2022.

- GASB Statement No. 87, *Leases* - 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 payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. There was no effect on the financial statements upon adoption.
- GASB Statement No. 93, *Replacement of Interbank Offered Rates* – This Statement addresses financial reporting issues that result from the replacement of an Interbank Offered Rate (IBOR) by providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment and clarification of the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; replacing LIBOR as an appropriate benchmark interest rate for the evaluation of the effectiveness of an interest rate swap with a Secured Overnight Financing Rate or the Effective Federal Funds Rate; and providing exceptions to Statement 87 for lease contracts that are amended solely to replace an IBOR used to determine variable payments. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2022. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. There was no effect on the financial statements upon adoption.
- 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 requirements related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. There was no effect on the financial statements upon adoption.

GASB has issued statements that will become effective in future years. The Bossier Parish Sheriff is evaluating the requirements of the statements below and the impact on reporting. These statements are as follows:

- GASB Statement No. 91, *Conduit Debt Obligations* - This Statement clarifies 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. The requirements are effective for reporting periods beginning after December 15, 2021.
- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* - This Statement provides guidance on accounting for Subscription-Based Information Technology Arrangements (SBITA) where the government contracts for the right to use another party's software. The requirements are effective for fiscal years beginning after June 15, 2022.

**NOTE 2 – DEPOSITS AND INVESTMENTS**

**Deposits** - All deposits of the Sheriff are held by area financial institutions. At June 30, 2022, the carrying amount of the Sheriff’s cash deposits was as follows:

	Government- Wide Statement of Net Position	Fiduciary Funds Statement of Net Position
Demand deposits	\$ 30,995,833	\$ 4,416,041
Petty cash	3,400	-
Total	\$ 30,999,233	\$ 4,416,041

The bank balances in the General Fund and Fiduciary Funds totaled \$37,266,302. The difference in the bank balances and the carrying amounts presented above is mostly due to outstanding checks at June 30, 2022. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. Of the bank balances, \$250,000 was covered by federal depository insurance (GASB Category 1). In addition, as of June 30, 2022, the remaining amount was collateralized with securities held by the pledging financial institution's trust department or agent, but in the Sheriff’s name (GASB Category 2).

The balance of cash in LAMP totaling \$58,821 is classified as “Cash and Cash equivalents” on the Statement of Net Position because the account operates as or similar to a money market.

**Investments** - The Sheriff had \$58,821 invested with LAMP at June 30, 2022. Because these investments are not evidenced by securities that exist in physical or book entry form, they are not categorized for the purposes of this note. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments may participate in LAMP. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments are authorized to invest. The dollar weighted average portfolio maturity of LAMP is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. The fair value of a share in LAMP is the same as the book value (i.e., a share in the pool is always worth \$1.00 per share).

The Bossier Parish Retired Employees Insurance Fund (BREIF) is included in the Retired Employees Benefits Trust Fund as an investment asset. The Sheriff reports the Retired Employees Benefits Trust Fund as a fiduciary fund. These investments are managed by an investment management company.

**Fair Value Measurement** - The investments measured and reported at fair value are classified according to the following hierarchy:

Level 1 - Investments reflect prices quoted in active markets.

Level 2 - Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.

Level 3 - Investments reflect prices based upon unobservable sources.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment’s risk. Debt, equities, and investment derivatives classified in Level 1 of the fair value hierarchy are valued directly from a predetermined primary external pricing vendor.



**NOTE 2 – DEPOSITS AND INVESTMENTS (continued)**

As of June 30, 2022, the Sheriff’s assets held in the Retired Employees Benefit Trust Fund consisted of the following:

Description	Credit Rating	Percentage of total portfolio	Fair market value	Fair value level
Cash and cash equivalents	N/A	1.93%	\$ 400,359	1
Bond Mutual Funds	A	40.42%	8,387,097	1
Equity Mutual Funds	N/A	54.49%	11,304,351	1
Alternative Mutual Funds	N/A	3.16%	655,706	1
Total		<u>100.00%</u>	<u>\$ 20,747,513</u>	

**NOTE 3 – RECEIVABLES**

Receivables at June 30, 2022, are as follows:

Sales tax	\$ 1,362,744
Ad valorem tax	18,647
Intergovernmental revenues:	
Federal grants	40,972
State grants	4,143
Gaming proceeds	159,526
Fees, charges, and commissions for services	260,798
Feeding and keeping prisoners	716,167
Reimbursements	619,231
Other	91,382
Total receivables before allowance	<u>3,273,610</u>
Allowance for uncollectibles	-
Total	<u>\$ 3,273,610</u>

**NOTE 4 – CAPITAL ASSETS**

A summary of changes in capital assets used in governmental activities is as follows:

	Balance July 1, 2021	Additions	Disposals	Balance June 30, 2022
Land	\$ 1,827,816	\$ -	\$ -	\$ 1,827,816
Construction in progress	2,367,687	1,158,096	2,868,848	656,935
Buildings and improvements	28,718,770	2,765,766	-	31,484,536
Vehicles	9,410,647	771,142	345,572	9,836,217
Office furniture and equipment	4,774,839	435,456	203,917	5,006,378
Law enforcement weapons and equipment	4,793,826	1,160,603	141,960	5,812,469
Infrastructure	789,268	-	-	789,268
Total cost	<u>52,682,853</u>	<u>\$ 6,291,063</u>	<u>\$ 3,560,297</u>	<u>55,413,619</u>
Less accumulated depreciation	<u>25,550,419</u>	<u>\$ 2,694,233</u>	<u>\$ 634,863</u>	<u>27,609,789</u>
Capital assets, net	<u>\$ 27,132,434</u>			<u>\$ 27,803,830</u>

Depreciation expense of buildings, computer equipment, office equipment and vehicles was \$2,694,233 for fiscal year 2022 and is included in total expenses for the public safety activity.

**NOTE 5 – DEFINED BENEFIT PENSION PLAN**

***Plan Description***

The Sheriffs' Pension and Relief Fund (the "Fund") was established for the purpose of providing retirement benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' association and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. The Fund is a cost-sharing multiple-employer defined pension plan.

***Benefits Provided***

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

**Retirement**

For members who become eligible for membership on or before December 31, 2011: Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one third percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

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

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

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

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

**NOTE 5 – DEFINED BENEFIT PENSION PLAN (continued)**

Disability Benefits

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

Survivor's Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-two, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits

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

Back Deferred Retirement Option Plan (Back-DROP)

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

**NOTE 5 – DEFINED BENEFIT PENSION PLAN (continued)**

Cost-of-Living Adjustments

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

**Contributions**

According to state statute, contribution requirements for all employers are actuarially determined each year. For both years ended June 30, 2022 and 2021, the actuarially determined employer contribution rate was 12.25%, with an additional 0% allocated from the Funding Deposit Account. Employer contributions for the years ended June 30, 2022 and 2021, were \$3,007,537 and \$2,930,561, respectively.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2022. Non-employer contributions for the year ended June 30, 2022, were \$1,516,772.

Plan members are required by state statute to contribute 10.25% of their annual covered salary. The Bossier Parish Sheriff elected to contribute the entire contribution on behalf of its plan members who were hired prior to January 2013. For those hired subsequent to that date, the following table shows the employer and employee contributions the Sheriff has implemented based on years of service:

	Sheriff's Contributions	Sheriff's Additional Contribution	Total Sheriff Contribution	Employee Contribution
Hired <i>before</i> January 1, 2013	11.50%	10.25%	21.75%	0.00%
Hired <i>after</i> January 1, 2013				
0 - 3 years	11.50%	0.25%	11.75%	10.00%
3 - 5 years	11.50%	3.58%	15.08%	6.67%
5 - 7 years	11.50%	6.91%	18.41%	3.34%
7 years or greater	11.50%	10.25%	21.75%	0.00%

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

At June 30, 2022, the Sheriff reported an asset of \$1,627,214 for its proportionate share of the Net Pension Asset. The Net Pension Asset was measured as of June 30, 2021, and the total pension asset used to calculate the Net Pension Asset was determined by an actuarial valuation as of that date. The Sheriff's proportion of the Net Pension Asset was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At measurement date of June 30, 2021, the Sheriff's proportion was 3.283649% which decreased .032924% from the proportion measured as of June 30, 2020.

**NOTE 5 – DEFINED BENEFIT PENSION PLAN (continued)**

For the year ended June 30, 2022, the Sheriff recognized pension expense of (\$2,683,708), which included the Sheriff’s amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions of (\$1,014).

At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ -	\$ 2,265,753
Changes in assumptions	5,007,351	-
Net difference between projected and actual earnings on retirement plan investments	-	14,694,419
Changes in proportion and differences between Sheriff contributions and proportionate share of contributions	204,615	654,100
Sheriff contributions subsequent to measurement date	3,007,537	-
<b>Total</b>	<b>\$ 8,219,503</b>	<b>\$ 17,614,272</b>

Deferred outflows of resources of \$3,007,537 related to pensions resulting from the Sheriff’s contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ (2,592,480)
2024	\$ (2,372,266)
2025	\$ (2,841,652)
2026	\$ (4,594,896)
2027	\$ (1,012)

Actuarial Assumptions – A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 (measurement date), are as follows:

Actuarial Cost Method	Entry Age Normal Method
<b>Actuarial Assumptions:</b>	
Investment rate of return	6.90% net of investment expense
Discount rate	6.90%
Projected salary increases	5.0% (2.50% Inflation, 2.50% Merit)
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below Median Employees, Retirees, and Disabled Retirees, multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
Expected remaining service lives	2021 – 5 years, 2020 – 6 years, 2019 – 6 years, 2018 – 6 years, 2017 – 7 years, 2016 – 7 years
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

**NOTE 5 – DEFINED BENEFIT PENSION PLAN (Continued)**

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

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

The rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-Term Expected Rate of Return</u>
Equity Securities	62%	7.08%	4.39%
Fixed Income	25	1.44%	0.36%
Alternative Investments	13	4.38%	0.57%
Totals	<u>100%</u>		<u>5.32%</u>
Inflation			<u>2.55%</u>
Expected Arithmetic Nominal Return			<u>7.87%</u>

Discount Rate - The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Sheriff's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the Sheriff's proportionate share of the Net Pension Liability using the discount rate of 6.90%, as well as what the Sheriff's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.90%) or one percentage-point higher (7.90%) than the current rate:

	<u>1.0% Decrease (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>1.0% Increase (7.90%)</u>
Sheriff's proportionate share of the net pension liability (asset)	<u>\$ 17,866,628</u>	<u>\$ (1,627,214)</u>	<u>\$ (17,878,860)</u>

**NOTE 5 – DEFINED BENEFIT PENSION PLAN (Continued)**

Support of Non-employer Contributing Entities - Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Sheriff recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended June 30, 2022, the Sheriff recognized revenue as a result of support received from non-employer contributing entities of \$1,516,772 for its participation in the Sheriff’s Pension and Relief Fund.

Pension Plan Fiduciary Net Position - Detailed information about the pension plan’s fiduciary net position is available in the separately issued Sheriffs’ Pension and Relief Fund Audit Report at [www.la.gov](http://www.la.gov). The Sheriffs' Pension and Relief Fund issues a publicly available audit report that includes financial statements and required supplementary information.

Payables to the Pension Plan - At June 30, 2022, the Sheriff had \$124,442 payable due to the pension plan.

**NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS**

**General Information about the OPEB Plan**

Plan Description and Administration - The Bossier Parish Sheriff’s Office administers the Bossier Parish Sheriff’s Office Retiree Benefits Plan (the Plan) - a single-employer defined benefit plan that is used to provide post-employment benefits other than pensions (OPEB) for all permanent full-time employees of the Sheriff. The Plan was established in January 1, 2013.

Management of the Plan – Management of the plan is vested in the Board, which consists of management and the Board of Directors, who may vary from time to time.

Plan Membership – At June 30, 2022, the Plan’s membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	123
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	398
	521
	521

Benefits Provided – Medical/dental and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree only (not dependents). Employees are covered by the Louisiana Sheriffs' Pension and Relief Fund, whose retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age; or, age 55 and 12 years of service.

For health and dental insurance, the Sheriff pays 50% of premiums if hired after September 1, 2010 if served 20 years or more and are at age 55.

Life insurance coverage is continued to retirees and based on a blended rate for active and retirees. Insurance coverage amounts are reduced at to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

Contributions – The Sheriff has the authority to establish and amend the contribution requirements of the Sheriff and the plan members. Plan members are not required to contribute to their post-employment benefits costs.

**NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (Continued)**

**Investments**

*Investment policy* – The fund is governed by and Investment Advisory Board consisting of the comptroller of the sheriff’s office (responsible for the day-day management and making and/or approving investment decisions) five retired sheriffs or deputy sheriffs and one active deputy sheriff. The following was the asset allocation policy as of June 30, 2022:

<b>Asset Class</b>	<b>Target Allocation</b>
Equity mutual funds	60%
Bond mutual funds	38%
Cash	2%

*Concentrations* – The Trust has over 5% invested in the following funds; Growth Fund of America, 8.13%, Oakmark Fund, 7.83%, and Washington Mutual, 8.28%.

*Rate of Return* – For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was (13.22%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Net OPEB Liability of the Sheriff**

The components of the net OPEB liability of the Sheriff at June 30, 2022, were as follows:

Total OPEB liability	\$ 38,706,161
Plan fiduciary net position	20,747,513
 Sheriff’s net OPEB liability	 \$ 17,958,648
 Plan fiduciary net position as a percentage of the total OPEB liability	 65.76%

The Sheriff’s net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

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

Inflation	2.5%
Salary increases	4.0%, including inflation
Investment rate of return	5.0%, annually (Beginning of Year to Determine ADC)
	5.0%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% for 10 years, 4.5% thereafter
Mortality rates	SOA RP-2000 Table

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2021.



**NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (Continued)**

The long-term expected rate of return on OPEB 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 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. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021, are summarized in the following table:

<b>Asset Class</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic Equity	6.0%
Corporate Bonds	5.0%
Agency Bonds	3.5%
Cash	0.0%

*Discount Rate* – The discount rate used to measure the total OPEB liability was 5.0%. The projection of cash flows used to determine the discount rate assumed that Sheriff’s contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Changes in the Net OPEB Liability**

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at 6/30/2021	\$35,832,479	\$23,562,012	\$12,270,467
Service Cost	849,937	-	849,937
Interest Cost at 5.00%	1,762,467	-	1,762,467
Difference between expected and actual experience	1,427,563	-	1,427,563
Employer contributions	-	300,000	(300,000)
Net investment income	-	(2,993,059)	2,993,059
Changes in assumptions	-	-	-
Benefit payments			
a. From Trust	-	-	-
b. Direct	(1,166,285)	-	(1,166,285)
Administrative expense			
a. From Trust	-	(121,440)	121,440
b. Direct	-	-	-
Net changes:	<u>2,873,682</u>	<u>(2,814,499)</u>	<u>5,688,181</u>
Balances at 6/30/2022	<u>\$38,706,161</u>	<u>\$20,747,513</u>	<u>\$17,958,648</u>

**NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (Continued)**

*Sensitivity of the net OPEB liability to changes in the discount rate* – The following represents the net OPEB liability of the Sheriff, as well as what the Sheriff’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.0%) or 1-percentage-point higher (6.0%) than the current discount rate:

	<b>1.0% Decrease (4.0%)</b>	<b>Current Discount Rate (5.0%)</b>	<b>1.0% Increase (6.0%)</b>
Net OPEB liability	\$ 24,794,922	\$ 17,958,648	\$ 12,252,886

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates* – The following represents the net OPEB liability of the Sheriff, as well as what the Sheriff’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	<b>1.0% Decrease (4.5%)</b>	<b>Current Trend Rate (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
Net OPEB liability	\$ 12,118,685	\$ 17,958,648	\$ 24,920,524

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

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$398,051. At June 30, 2022, the Sheriff reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,606,509	\$ (2,370,299)
Changes in assumptions	-	(1,067,556)
Net difference between projected and actual earnings on OPEB plan investments	1,979,120	(14,085,627)
<b>Total</b>	<b>\$ 5,585,629</b>	<b>\$ (17,523,482)</b>

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

<u>Fiscal Years Ending June 30</u>	<u>Net Amount to be Recognized</u>
2022	\$ (1,076,730)
2023	\$ (1,100,236)
2024	\$ (1,221,487)
2025	\$ (331,829)
2026	\$ (1,169,463)
Thereafter	\$ (7,038,108)

**Payable to the OPEB Plan**

At June 30, 2022, the Sheriff reported a payable (Due to BREIF) of \$0 for the outstanding amount of contributions to the OPEB Plan required for the year ended June 30, 2022.

**NOTE 7 – LONG-TERM LIABILITIES**

The Sheriff’s long term liabilities consists of its compensated absences liability, its other post-employment benefits liability and its net pension liability. The Sheriff’s net pension liability was reduced to \$0 at year end. At June 30, 2022, the Sheriff has a net pension asset of \$1,627,214. The following is a summary of the long-term obligation activity for the year ended June 30, 2022:

Governmental activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due within one year
Compensated absences	\$ 947,457	\$ 1,231,213	\$ 1,329,096	\$ 849,574	\$ 849,574
Net OPEB liability	12,270,467	5,688,181	-	17,958,648	-
Net pension liability	22,954,509	-	22,954,509	-	-
Governmental activity long-term liabilities	<u>\$ 36,172,433</u>	<u>\$ 6,919,394</u>	<u>\$ 24,283,605</u>	<u>\$ 18,808,222</u>	<u>\$ 849,574</u>

**NOTE 8 – TAXES – AD VALOREM AND SALES**

**Ad Valorem Taxes**

The following is a summary of authorized and levied ad valorem taxes which represent separate millages authorized by the voters as of June 30, 2022:

	Authorized Millage	Levied Millage	Expiration Date
Law enforcement district	8.11	7.96	None
Special operation and detention center	6.25	6.14	None

The following is a breakdown of the 2021 Assessed Taxes that were collected and distributed:

2021 Assessed Taxes	\$ 143,829,667
Less: Homestead Exemption	(23,531,427)
Less: Louisiana Tax Commission Change Orders	(1,399,494)
Total Adjusted Tax Roll	<u>118,898,746</u>
Amount collected and distributed (see table below)	118,782,442
Protest money collected	<u>418,597</u>
Total Taxes Collected	<u>118,363,845</u>
Uncollected Taxes (see table below)	<u>\$ 534,901</u>

The Sheriff has collected and uncollected taxes from the 2021 assessment, as of June 30, 2022, attributable to the following taxing authorities:

<u>Tax Authority</u>	<u>Collected Taxes</u>	<u>Uncollected Taxes</u>
Louisiana Department of Agriculture and Forestry	\$ 25,469	\$ -
Louisiana Tax Commission	36,080	-
Bossier Parish Assessor	2,095,479	9,206
Bossier Parish Police Jury	17,164,312	77,553
Bossier Parish School Board	66,620,278	301,012
Bossier Parish Sheriff	14,579,325	65,874
Bossier Port Commission	2,595,339	11,727
Ambulance	960,444	13,428
District Levee	2,934,373	11,918
Cypress Black Bayou	1,218,788	5,010
Red River Waterway Commission	2,419,554	10,932
Fire District No. 1	1,575,063	14,661
Fire District No. 2	1,631,943	3,190
Fire District No. 4	4,037,686	5,088
Fire District No. 5	537,578	5,086
Fire District No. 7	350,731	216
	<u>\$ 118,782,442</u>	<u>\$ 534,901</u>

**NOTE 8 – TAXES – AD VALOREM AND SALES (continued)**

These taxes are uncollected for these general reasons:

Taxes not paid - Bankruptcies	\$ 2,128
Taxes not paid – Adjudications (tax sale properties)	7,002
Taxes not paid – Movables, mobile homes, RE bankruptcy discharged	525,771
Total uncollected taxes	\$ 534,901

In addition, the Sheriff collected \$127,925 of prior year taxes in the fiscal year ended June 30, 2022. As of June 30, 2022, the cash balance on hand in the tax collector account is \$1,228,365 which is included in the cash balance reflected in Note 2.

***Sales and Use Taxes***

In April 2000, voters of the parish approved a one-half of one percent sales and use tax submitted by the Bossier Parish Police Jury. Seventy percent (70%) of the avails of the tax are for the police jury and are used for the acquisition, operation, maintenance, and furnishing of a maximum security jail and courthouse facilities. Those taxes are remitted directly to the parish police jury. The remaining thirty percent (30%) of the avails of the tax, in accordance with an intergovernmental agreement dated April 5, 2000, are remitted directly to the sheriff's office to be used for the purposes of operating and improving a maximum security jail and meeting other costs of law enforcement in the parish. On January 17, 2005, voters of the parish approved a one-fourth of one percent sales and use tax to be used for paying deputy salaries and law enforcement operations. Both taxes are collected by the Bossier Parish Sales Tax Commission. For its collection, services the commission receives one percent (1%) of gross taxes collected.

**NOTE 9 – STATE REVENUE SHARING FUNDS**

The revenue sharing funds provided by Louisiana Act 945 were distributed as follows:

Bossier Parish	
Assessor	\$ 270,114
Police Jury	564,045
School Board	634,212
Sheriff	508,359
District Levee	200,709
Cypress Black Bayou	31,368
Red River Waterway Commission	186,423
Pension funds	45,480
Total	\$ 2,440,710

**NOTE 10 – PROTEST TAXES**

Louisiana Revised Statute 47:2110 provides that taxpayers, at the time of payment of all taxes due, may give notice to the Tax Collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid is segregated and held by the Tax Collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds are held pending outcome of the suit. If the taxpayer prevails, the Tax Collector refunds the amount due, with interest at the actual rate earned on the money paid under protest from the date the funds were received by the Tax Collector. During the year ended June 30, 2022, \$418,597 protest money was collected and not distributed. At June 30, 2022, the Sheriff, as Tax Collector, held protest taxes totaling \$972,477.

**NOTE 11 – CONTINGENCIES, LITIGATIONS, AND CLAIMS**

***Litigation***

At June 30, 2022, the Sheriff is named as defendant in several lawsuits. In the opinion of the Sheriff's legal counsel, no claims or suits exist for which there is insufficient insurance coverage and resolution of these matters will not have a material adverse effect on the financial condition of the Bossier Parish Sheriff.

***Grants***

The Sheriff participates in several federal and state assisted grant programs. These programs are subject to program compliance audits. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. The Sheriff believes that the amount of disallowances, if any, which may arise from future audits will not be material.

***Risk management***

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; and errors and omission. These risks are handled by the Sheriff through the purchase of various commercial insurance policies with varying coverage limits, deductibles, and premiums based on the type of policy. No significant reductions in insurance coverage from coverage in the prior year occurred and no claims exceeded the Sheriff's insurance coverage for each of the past three years.

## **Required Supplementary Information**

**Bossier Parish Sheriff**  
**General Fund Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2022**

	Budget		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>Revenues</b>				
Ad valorem taxes	\$ 14,552,000	\$ 14,552,000	\$ 14,865,260	\$ 313,260
Sales taxes	10,405,500	10,405,500	14,519,864	4,114,364
Federal grants	204,596	204,596	5,358,317	5,153,721
State supplemental pay	1,775,000	1,775,000	1,747,160	(27,840)
State revenue sharing	504,645	504,645	508,359	3,714
Other state grants	47,000	47,000	121,334	74,334
Local grants	20,000	20,000	-	(20,000)
Commissions on licenses and taxes	18,000	18,000	-	(18,000)
Civil and criminal fees	1,584,000	1,584,000	1,309,291	(274,709)
Court attendance	31,000	31,000	29,274	(1,726)
Transporting prisoners	100,000	100,000	102,189	2,189
Feeding and keeping prisoners	7,935,500	7,935,500	7,763,596	(171,904)
Tax notices	7,000	7,000	6,016	(984)
Probation fees	400,000	400,000	331,793	(68,207)
Gaming fees	1,010,000	1,010,000	1,220,061	210,061
Use of money and property and other fees	1,638,000	1,638,000	1,605,956	(32,044)
Other revenue	5,057,452	5,057,452	5,410,101	352,649
Total revenue	<u>45,289,693</u>	<u>45,289,693</u>	<u>54,898,571</u>	<u>9,608,878</u>
<b>Expenditures</b>				
Personnel services and related benefits	37,925,500	37,925,500	35,678,015	2,247,485
Operating services	3,791,500	3,791,500	4,309,932	(518,432)
Materials and supplies	3,900,000	3,900,000	4,253,876	(353,876)
Travel and other charges	325,000	325,000	246,963	78,037
Debt service	70,000	70,000	-	70,000
Capital outlay	4,357,368	4,357,368	3,425,230	932,138
Total expenditures	<u>50,369,368</u>	<u>50,369,368</u>	<u>47,914,016</u>	<u>2,455,352</u>
Excess of revenues over expenditures	<u>(5,079,675)</u>	<u>(5,079,675)</u>	<u>6,984,555</u>	<u>12,064,230</u>
<b>Other financing sources and uses</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(280,000)	(280,000)	-	280,000
Transfer of assets to other governments as subrecipients of Federal grant	-	-	(4,555,008)	(4,555,008)
Insurance proceeds	25,000	25,000	100,380	75,380
Proceeds from sale of fixed assets	50,000	50,000	45,753	(4,247)
Total other financing sources and uses	<u>(205,000)</u>	<u>(205,000)</u>	<u>(4,408,875)</u>	<u>(4,203,875)</u>
Net changes in fund balances	(5,284,675)	(5,284,675)	2,575,680	7,860,355
Fund balance at beginning of year	<u>26,273,672</u>	<u>26,273,672</u>	<u>32,182,310</u>	<u>5,908,638</u>
Fund balance at end of year	<u>\$ 20,988,997</u>	<u>\$ 20,988,997</u>	<u>\$ 34,757,990</u>	<u>\$ 13,768,993</u>

See accompanying Notes to Financial Statements.

**Bossier Parish Sheriff**  
**Schedule of the Sheriff's Proportionate Share of the Net Pension Liability**  
**For the Year Ended June 30, 2022**

Fiscal Year*	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered-employee payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
Sheriff's Pension and Relief Fund					
2021	3.28365%	\$ (1,627,214)	\$ 23,922,954	106.8%	98.9%
2020	3.31657%	\$ 22,954,509	\$ 24,484,370	93.8%	84.7%
2019	3.41226%	\$ 16,140,766	\$ 23,849,911	67.7%	88.9%
2018	3.30985%	\$ 12,692,115	\$ 22,787,122	55.7%	90.4%
2017	3.39854%	\$ 14,716,612	\$ 23,826,167	61.8%	88.5%
2016	3.49429%	\$ 22,177,911	\$ 23,826,167	93.1%	82.1%
2015	3.51206%	\$ 15,655,055	\$ 23,295,032	67.2%	86.6%
2014	3.54822%	\$ 14,050,966	\$ 22,697,031	61.9%	87.3%

\*Amounts presented were determined as of the measurement date (prior fiscal year).

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



**Bossier Parish Sheriff  
Schedule of the Sheriff's Pension Contributions  
For the Year Ended June 30, 2022**

Fiscal Year*	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution Deficiency (Excess)	Agency's covered-employee payroll	Contributions as a percentage of covered-employee payroll
Sheriff's Pension and Relief Fund					
2022	\$ 3,007,538	\$ 3,007,538	\$ -	\$ 24,551,554	12.25%
2021	\$ 2,930,561	\$ 2,930,561	\$ -	\$ 23,922,954	12.25%
2020	\$ 2,999,619	\$ 2,999,619	\$ -	\$ 24,484,370	12.25%
2019	\$ 2,920,806	\$ 2,920,806	\$ -	\$ 23,849,911	12.25%
2018	\$ 2,905,358	\$ 2,905,358	\$ -	\$ 22,787,119	12.75%
2017	\$ 3,109,794	\$ 3,109,794	\$ -	\$ 23,470,143	13.25%
2016	\$ 3,276,098	\$ 3,276,098	\$ -	\$ 23,826,167	13.75%
2015	\$ 3,319,542	\$ 3,319,542	\$ -	\$ 23,295,032	14.25%

\*Amounts presented were determined as of the end of the fiscal year.

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

**Notes to Required Supplementary Information  
June 30, 2022**

***Changes of Benefit Terms***

There were no changes in benefit terms in the actuarial valuation for the measurement year ended June 30, 2021.

***Changes of Assumptions***

The discount rate was lowered from 7.0% to 6.9% in the actuarial valuation for the measurement year ended June 30, 2021.

**Bossier Parish Sheriff**  
**Schedule of Changes in Net OPEB Liability and Related Ratios**  
**For the Year Ended June 30, 2022**

	2018	2019	2020	2021	2022
<b>Total OPEB Liability</b>					
Service cost	\$ 1,267,869	\$ 2,929,629	\$ 947,071	\$ 840,281	\$ 849,937
Interest	2,292,773	2,412,591	1,644,372	1,691,457	1,762,467
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	16,428	(19,719,879)	1,537,766	15,055	1,427,563
Changes of assumptions	-	-	(2,135,112)	-	-
Benefit payments	(1,405,885)	(955,548)	(1,017,873)	(1,086,919)	(1,166,285)
<b>Net change in total OPEB liability</b>	<b>2,171,185</b>	<b>(15,333,207)</b>	<b>976,224</b>	<b>1,459,874</b>	<b>2,873,682</b>
<b>Total OPEB liability - beginning</b>	<b>46,558,403</b>	<b>48,729,588</b>	<b>33,396,381</b>	<b>34,372,605</b>	<b>35,832,479</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 48,729,588</b>	<b>\$ 33,396,381</b>	<b>\$ 34,372,605</b>	<b>\$ 35,832,479</b>	<b>\$ 38,706,161</b>
<b>Plan Fiduciary Net Position</b>					
Contributions - employer	\$ 312,350	\$ 312,350	\$ 280,000	\$ 300,000	\$ 300,000
Contributions - member	-	-	-	-	-
Net investment income	1,165,860	825,707	298,644	4,879,791	(2,993,059)
Benefit payments	-	-	-	-	-
Administrative expense	(69,247)	(87,684)	(94,390)	(107,253)	(121,440)
Net change in plan fiduciary net position	1,408,963	1,050,373	484,254	5,072,538	(2,814,499)
<b>Plan fiduciary net position - beginning</b>	<b>15,545,884</b>	<b>16,954,847</b>	<b>18,005,220</b>	<b>18,489,474</b>	<b>23,562,012</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 16,954,847</b>	<b>\$ 18,005,220</b>	<b>\$ 18,489,474</b>	<b>\$ 23,562,012</b>	<b>\$ 20,747,513</b>
<b>Net OPEB liability - ending (a) - (b)</b>	<b>\$ 31,774,741</b>	<b>\$ 15,391,161</b>	<b>\$ 15,883,131</b>	<b>\$ 12,270,467</b>	<b>\$ 17,958,648</b>
Plan fiduciary net position as a percentage of the total OPEB liability	34.79%	53.91%	53.79%	65.76%	53.60%
Covered-employee payroll	\$20,326,586	\$21,821,620	\$ 21,821,620	\$ 21,089,314	\$ 21,932,887
Net OPEB liability as a percentage of covered-employee payroll	156.32%	70.53%	72.79%	58.18%	81.88%
<b>Notes to Schedule:</b>					
<i>Benefit Changes:</i>	None	None	None	None	None
<i>Mortality:</i>	RP-2000	RP-2000	RP-2000	RP-2000	RP-2000
<i>Trend:</i>	flat 5.5%	flat 5.5%	5.5% for 10 years, 4% thereafter	5.5% for 10 years, 4% thereafter	5.5% for 10 years, 4% thereafter
<i>Discount Rate:</i>	5.00%	5.00%	5.00%	5.00%	5.00%

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

**Bossier Parish Sheriff**  
**Schedule of Employer Contributions for Other Post-Employment Benefits**  
**For the Year Ended June 30, 2022**

	2018	2019	2020	2021	2022
<b>Actuarially determined contribution</b>	\$ 3,285,278	\$ 4,996,622	\$ 1,948,288	\$ 1,873,501	\$ 1,648,148
<b>Contributions in relation to the actuarially determined contribution</b>					
Employer contributions to trust	312,350	312,350	280,000	300,000	300,000
Employer-paid retiree premiums	1,405,885	955,548	1,017,873	1,086,919	1,166,285
<b>Contribution deficiency (excess)</b>	<b>1,567,043</b>	<b>3,728,724</b>	<b>650,415</b>	<b>486,582</b>	<b>181,863</b>
Covered annual payroll	\$ 20,326,586	\$ 21,821,620	\$ 21,821,620	\$ 21,089,314	\$ 21,932,887
Contributions as a percentage of covered employee payroll	8.45%	5.81%	5.95%	6.58%	6.69%

**Notes to Schedule:**

Valuation date	7/1/2017	7/1/2018	7/1/2019	7/1/2020	7/1/2021
Actuarially determined contributions are calculated as of the last day of the fiscal year in which contributions are reported.					
Actuarial cost method	Individual Entry Age Normal	Individual Entry Age Normal	Individual Entry Age Normal	Individual Entry Age Normal	Individual Entry Age Normal
Amortization method	Level dollar, open	Level dollar, open	Level dollar, open	Level dollar, open	Level dollar, open
Amortization period	30 years	30 years	30 years	30 years	30 years
Asset valuation method	Market value	Market value	Market value	Market value	Market value
Inflation	2.5% annually	2.5% annually	2.5% annually	2.5% annually	2.5% annually
Healthcare trend	Graded from 8% down to 5% ultimate over ten years	5.5% annually for 10 years, 4.5% thereafter	5.5% annually for 10 years, 4.5% thereafter	5.5% annually for 10 years, 4.5% thereafter	5.5% annually for 10 years, 4.5% thereafter
Salary increases	4.0% annually	4.0% annually	4.0% annually	4.0% annually	4.0% annually
Discount rate	5.0% annually (beginning of year to determine ADC) 5.0% annually (as of end of year measurement date)	5.0% annually (beginning of year to determine ADC) 5.0% annually (as of end of year measurement date)	5.0% annually (beginning of year to determine ADC) 5.0% annually (as of end of year measurement date)	5.0% annually (beginning of year to determine ADC) 5.0% annually (as of end of year measurement date)	5.0% annually (beginning of year to determine ADC) 5.0% annually (as of end of year measurement date)
Retirement age	3 years after the attainment of: 30 years of service; and, attainment of age 60 and 15 years of service.	3 years after the attainment of: 30 years of service; and, attainment of age 60 and 15 years of service.	3 years after the attainment of: 30 years of service; and, attainment of age 60 and 15 years of service.	3 years after the attainment of: 30 years of service; and, attainment of age 60 and 15 years of service.	3 years after the attainment of: 30 years of service; and, attainment of age 60 and 15 years of service.
Mortality	94 GAR projected to 2002, 50% unisex blend	RP-2000 M/F without projection	RP-2000 M/F without projection	RP-2000 M/F without projection	RP-2000 M/F without projection
Turnover	Age specific table with an average of 8% when applied to the active census	Age specific table with an average of 8% when applied to the active census	Age specific table with an average of 8% when applied to the active census	Age specific table with an average of 8% when applied to the active census	Age specific table with an average of 8% when applied to the active census

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

**Bossier Parish Sheriff**  
**Schedule of Investment Returns for Other Post-Employment Benefits**  
**For the Year Ended June 30, 2022**

<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
2022	13.22%
2021	25.80%
2020	1.13%
2019	4.43%
2018	7.03%
2017	11.60%
2016	-0.63%
2015	0.72%
2014	10.64%
2013	6.23%

This schedule is intended to show information for 10 years.

## **SUPPLEMENTARY INFORMATION**

### **Fiduciary Fund Type – Custodial Funds**

Custodial Funds are used to account for assets held as an agent for other governments.

**Tax Collector Fund** - Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

**Civil Fund** - The Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

**Criminal Fund** - The Criminal Fund accounts for the collection and settlement of fines, bonds, and forfeitures levied by the district court and settlement of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

**Inmate Fund** - The Inmate Fund accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and are payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentences.

**Evidence Fund** – The Evidence Fund accounts for monetary evidence seized or obtained by the sheriff's office. When evidence management receives cash, it is deposited into the Evidence Fund and when it is approved by the detective for release, a form is completed, signed, and the funds are distributed to the appropriate parties.

**Bossier Parish Sheriff**  
**Custodial Funds – Combining Statement of Fiduciary Net Position**  
**June 30, 2022**

	Tax Collector Fund	Civil Fund	Criminal Fund	Inmate Fund	Evidence Fund	Total
<b>Assets</b>						
Cash and cash equivalents	\$ 1,228,365	\$ 969,403	\$ 1,984,748	\$ 173,364	\$ 60,161	\$ 4,416,041
Total assets	<u>\$ 1,228,365</u>	<u>\$ 969,403</u>	<u>\$ 1,984,748</u>	<u>\$ 173,364</u>	<u>\$ 60,161</u>	<u>\$ 4,416,041</u>
<b>Liabilities</b>						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Position</b>						
Unsettled balances due to others	255,888	969,403	1,984,748	-	-	3,210,039
Protest taxes	972,477	-	-	-	-	972,477
Inmate personal funds	-	-	-	173,364	-	173,364
Seizures held in evidence	-	-	-	-	60,161	60,161
Total fiduciary net position - held for others	<u>\$ 1,228,365</u>	<u>\$ 969,403</u>	<u>\$ 1,984,748</u>	<u>\$ 173,364</u>	<u>\$ 60,161</u>	<u>\$ 4,416,041</u>

**Bossier Parish Sheriff**  
**Custodial Funds – Combining Statement of Changes in Fiduciary Net Position**  
**For the Year Ended June 30, 2022**

	Tax Collector Fund	Civil Fund	Criminal Fund	Inmate Fund	Evidence Fund	Total
<b>Additions</b>						
Ad valorem taxes:						
Current year	\$ 119,361,562	\$ -	\$ -	\$ -	\$ -	\$ 119,361,562
Current year protested	-	-	-	-	-	-
Prior year	127,925	-	-	-	-	127,925
State revenue sharing	2,443,710	-	-	-	-	2,443,710
Parish licenses	12,803	-	-	-	-	12,803
Interest on:						
Checking accounts	6,332	555	-	-	-	6,887
Delinquent taxes	90,558	-	-	-	-	90,558
Prior year taxes	16,650	-	-	-	-	16,650
Protest taxes	-	-	-	-	-	-
Sheriff's sales	-	7,555,607	-	-	-	7,555,607
Bonds, fines and costs	505,683	-	3,384,258	-	-	3,889,941
Inmate deposits	-	-	-	2,561,772	-	2,561,772
Redemptions	336,657	-	-	-	-	336,657
Other additions	188,747	506,346	-	56,935	2,904	754,932
Total additions	<u>123,090,627</u>	<u>8,062,508</u>	<u>3,384,258</u>	<u>2,618,707</u>	<u>2,904</u>	<u>137,159,004</u>
<b>Reductions</b>						
Louisiana Dept. of Agriculture & Forestry	25,480	-	-	-	-	25,480
Louisiana Tax Commission	36,080	-	-	-	-	36,080
Bossier Parish:						
Assessor	3,573,383	-	-	-	-	3,573,383
Sheriff's General Fund	14,758,895	724,424	446,983	-	-	15,930,302
Police Jury	15,562,544	-	845,147	-	-	16,407,691
School Board	65,801,263	-	-	-	-	65,801,263
Clerk of Court	-	204,592	117,198	-	-	321,790
Red River Waterway Commission	2,389,361	-	-	-	-	2,389,361
Fire protection districts	7,865,515	-	-	-	-	7,865,515
District Levee	2,920,916	-	-	-	-	2,920,916
Cypress Black Bayou Recreation and Water Conservation District	1,211,490	-	-	-	-	1,211,490
Ambulance District	944,603	-	-	-	-	944,603
Caddo/Bossier Port Commission	2,562,863	-	-	-	-	2,562,863
Twenty-sixth Judicial District:						
District Attorney	-	-	354,236	-	-	354,236
Judge's fund	-	-	40,075	-	-	40,075
Indigent defender board	-	-	324,544	-	-	324,544
Pension funds	3,353,424	-	-	-	-	3,353,424
Archon Information Systems fees	513,826	-	-	-	-	513,826
Refunds and redemptions	1,114,732	-	-	-	-	1,114,732
North Louisiana Crime Lab	-	-	210,505	-	-	210,505
Attorneys and litigants	-	6,663,474	-	-	-	6,663,474
Louisiana Commission on Law Enforcement	-	-	7,915	-	-	7,915
Louisiana Traumatic Head and Spinal Cord Injury	-	-	15,890	-	-	15,890
Garnishments	-	457,518	-	-	-	457,518
Other reductions	2,444,952	82,314	617,731	2,842,090	-	5,987,087
Total reductions	<u>125,079,327</u>	<u>8,132,322</u>	<u>2,980,224</u>	<u>2,842,090</u>	<u>-</u>	<u>139,033,962</u>
Change in fiduciary net position	(1,988,700)	(69,814)	404,035	(223,383)	2,904	(1,874,958)
Net position - beginning	3,217,065	1,039,217	1,580,713	396,747	57,257	6,290,999
Net position - ending	<u>\$ 1,228,365</u>	<u>\$ 969,403</u>	<u>\$ 1,984,748</u>	<u>\$ 173,364</u>	<u>\$ 60,161</u>	<u>\$ 4,416,041</u>

**REPORTS ON INTERNAL CONTROL  
AND COMPLIANCE MATTERS**





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

The Honorable Julian C. Whittington  
Bossier Parish Sheriff  
Benton, 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 and each major fund and the aggregate remaining fund information of the Bossier Parish Sheriff as of and for the year ended June 30, 2022, and related notes to the financial statements, which collectively comprise the Bossier Parish Sheriff's basic financial statements, and have issued our report thereon dated December 28, 2022.

**Report on Internal Control Over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 or significant deficiencies may exist that have not been identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bossier Parish Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." The signature is written in a cursive, flowing style.

**CARR, RIGGS & INGRAM, LLC**  
Shreveport, Louisiana  
December 28, 2022



**Carr, Riggs & Ingram, LLC**

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## **Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance**

The Honorable Julian C. Whittington  
Bossier Parish Sheriff  
Benton, Louisiana

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited the Bossier Parish Sheriff (the Sheriff)'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 2022. The Sheriff's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Bossier Parish Sheriff 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 major federal programs for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of the Bossier Parish Sheriff and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Bossier Parish Sheriff's compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

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

## ***Auditors' Responsibilities for the Audit of Compliance***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Bossier Parish Sheriff's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Bossier Parish Sheriff's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Bossier Parish Sheriff's internal control over compliance. Accordingly, no such opinion is expressed.

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

## **Report on Internal Control over Compliance**

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

*over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS, & INGRAM, LLC**

Shreveport, Louisiana

December 28, 2022

**Bossier Parish Sheriff**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2022**

Federal Grantor/Pass Through Grantor Program/Program Title	Assistance Listing Number	Pass-Through Grant Number	Total Federal Expenditures	Amounts Passed Through to Subrecipients
<b>Pass Through Programs:</b>				
<b>US Department of Justice</b>				
Direct Program				
Bulletproof Vest Partnership Program	16.607		\$ 1,781	\$ -
Passed through Louisiana Commission on Law Enforcement				
Crime Victim Assistance	16.575		53,520	-
Crime Victim Assistance	16.575	2018-VA-04-5172	5,332,435	4,555,008
Violence Against Women Formula Grants	16.588		43,412	-
Edward Byrne Memorial Justice Assistance Grant	16.738		26,235	-
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738		18,780	-
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738		21,742	-
Total Edward Byrne Memorial Justice Assistance Grant			<u>66,757</u>	<u>-</u>
Total Passed through Louisiana Commission on Law Enforcement			<u>5,496,124</u>	<u>4,555,008</u>
<b>Total US Department of Justice</b>			<u>5,497,905</u>	<u>4,555,008</u>
<b>US Department of Homeland Security</b>				
Passed through Governor's Office Homeland Security and Emergency Preparedness (GOHSEP)				
Disaster Grants-Public Assistance	97.036		23,668	-
Disaster Grants-Public Assistance	97.036		750	-
Disaster Grants-Public Assistance	97.036		25,616	-
Total Passed through Governor's Office Homeland Security and Emergency Preparedness (GOHSEP)			<u>50,034</u>	<u>-</u>
<b>Total US Department of Homeland Security</b>			<u>50,034</u>	<u>-</u>
<b>US Department of Transportation National Hwy Traffic Safety Administration (NHTSA)</b>				
Passed through Louisiana Highway Safety Commission				
Highway Safety Cluster				
National Priority Safety Programs	20.616		12,497	-
Total Highway Safety Cluster			<u>12,497</u>	<u>-</u>
<b>Total US Dept of Transportation National Hwy Traffic Safety Administration</b>			<u>12,497</u>	<u>-</u>
<b>Direct Programs:</b>				
Executive Office of President				
High Intensity Drug Trafficking Area (HIDTA)	95.001		5,672	-
<b>Total Executive Office of President</b>			<u>5,672</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 5,566,108</u>	<u>\$ 4,555,008</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**NOTE 1: BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal spending of the Bossier Parish Sheriff (Sheriff) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. Because the schedule presents only a selected portion of the operations of the Sheriff, it is not intended to and does not represent the financial position of the Sheriff.

**NOTE 2: INDIRECT COST RATE**

The Uniform Guidance allows an organization to elect a 10% de minimis indirect cost rate. For the year ended June 30, 2022, the Sheriff, did not elect to use this rate.

**NOTE 3: LOANS AND LOAN GUARANTEES**

The Sheriff, did not expend federal awards related to loans or loan guarantees during the year ended June 30, 2022.

**NOTE 4: SUB-RECIPIENTS**

During the year ended June 30, 2022, the Sheriff, had \$4,555,008 passed through to sub-recipients.

**NOTE 5: NONCASH ASSISTANCE AND OTHER**

The Sheriff did not receive any noncash assistance or federally funded insurance during the year ended June 30, 2022.

**NOTE 6: CONTINGENCIES**

Grant monies received and disbursed by the Sheriff are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon experience, the Sheriff does not believe that such disallowance, if any, would have a material effect on the financial position of the Sheriff.

**NOTE 7: FEDERAL PASS-THROUGH FUNDS**

The Sheriff, is also the sub-recipient of federal funds that have been subjected to testing and are reported as expenditures and listed as federal pass-through funds. Federal awards other than those indicated as pass-through are considered to be direct.

**Section I - Summary of Auditors' Results**

**A. Financial Statement Audit**

Type of auditors' report issued on the basic financial statements: **Unmodified**

Internal control over financial reporting:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **None reported**

Noncompliance material to the basic financial statements noted? **No**

**B. Federal Awards**

Internal control over major federal programs:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **None reported**

Type of auditors' report issued on the compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Part 200.516(a)? **None reported**

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of federal program or cluster</u>
16.575	Crime Victim Assistance

The dollar threshold used to distinguish type A and B programs was \$750,000 for major federal programs.

Auditee qualified as a low-risk auditee for federal purposes? **No**



**Section II – Financial Statement Findings Reported in Accordance with *Governmental Auditing Standards***

**Current Year Findings and Responses**

None

**Prior Year Findings and Responses**

None

**Section III – Federal Award Findings and Responses**

**Current Year Findings and Responses**

None

**Prior Year Findings and Responses**

None

## **OTHER INFORMATION**

**Bossier Parish Sheriff**  
**Schedule of Compensation, Benefits, and Other Payments to Agency Head**  
**For the Year Ended June 30, 2022**

**Agency Head Name: Julian Whittington, Sheriff of Bossier Parish**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 189,990
Benefits-insurance	\$ 19,811
Benefits-retirement	\$ 50,296
Deferred compensation	\$ 12,767
Cell phone/data	\$ 1,189
Travel (hotel, registration, and per diem)	\$ 4,542

**Bossier Parish Sheriff**

**Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87**

Identifying Information		
Entity Name	Bossier Parish Sheriff	
LLA Entity ID #	3072	
Date that reporting Period ended	June 30, 2022	
	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
<b>Cash Basis Presentation</b>		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	\$ 2,624,297	\$ 3,176,979
<b>Add: Collections</b>		
Civil Fees ( <i>including refundable amounts such as garnishments or advance deposits</i> )	259,399	245,266
Bond Fees	363,135	462,157
Asset Forfeiture/Sale	1,959,761	5,597,546
Criminal Court Costs/Fees	415,966	462,406
Criminal Fines - Other (Bonds)	742,587	216,655
Criminal Fines - Other	334,535	372,106
Probation/Parole/Supervision Fees	29,728	34,341
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	7,570	7,895
Interest Earnings on Collected Balances	570	734
<b>Subtotal Collections</b>	<b>4,113,251</b>	<b>7,399,106</b>
<b>Less: Disbursements To Governments &amp; Nonprofits</b>		
<b>Criminal</b>		
BPPJ	405,652	439,495
Indigent Defender Board	153,739	170,805
North Louisiana Crime Lab	101,076	109,429
BP Clerk Of Court	56,140	61,059
DA Fine Cost	133,155	144,768
LCLE Training Commission	3,746	4,119
LCLE Crime Victim Commission	8,050	8,224
26 th Judicial Judges Fund	19,084	20,991
LA Wildlife & Fisheries	175	380
LA Commission Law Enforc	-	50
Crime Stoppers	3,764	4,134
Clerk Of Court Da Fine Cost	36,563	39,750
LA Tramatic Head And Spinal Cord	8,225	7,665
Treasurer, St of LA Cmis	5,677	6,197
LA Supreme Court	1,054	1,099
LSP DWI/ Intox	6,050	6,050
BC Police DWI/ Intox	9,866	5,381
Plain Dealing DWI/ Intox	380	380
Haughton DWI/ Intox	1,520	380
<b>Civil</b>		
Clerk of Court	44,397	160,193
Department of Public Safety	80	104
<b>Sex Offender Tech Fees</b>		
Department of Public Safety	25,675	29,269

Continued to next page

**Bossier Parish Sheriff**

**Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87**

Continued from previous page

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection Amounts "Self-Disbursed" to Collecting Agency	12,277	19,656
<b>Criminal</b>		
<i>Sheriff Traffic Fine Cost</i>	19,382	20,890
<i>Bossier Community Service</i>	5,291	4,909
<i>Sheriff's Traffic Fine Commission</i>	37,146	42,884
<i>DARE Program</i>	21,082	23,118
<i>Bond Fees</i>	28,555	31,015
<i>Cred Card Fees</i>	8,006	7,997
<i>Sheriff's Bond Forfeiture Comm</i>	1,250	-
<i>Sheriff Surety Bond Fee</i>	75,876	86,296
<i>BSO Bond Fee</i>	3,568	3,666
<i>Intox Test</i>	12,758	12,211
<i>Sheriff's 2% LCLE Training</i>	76	84
<i>Bank Interest</i>	491	433
<b>Civil</b>		
<i>Commission</i>	116,508	226,569
<i>Costs</i>	21,178	26,347
<i>Docket</i>	145,088	156,285
<i>Bank Interest</i>	219	296
<i>Tax Collector</i>	-	-
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Other Disbursements to Individuals (additional detail is not required)	2,027,750	5,736,841
<b>Subtotal Disbursements/Retainage</b>	<u>3,560,569</u>	<u>7,619,419</u>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<u>\$ 3,176,979</u>	<u>\$ 2,956,666</u>
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b>	<u>-</u>	<u>-</u>
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected	-	-
Total Waivers During the Fiscal Period	-	-

**Bossier Parish Sheriff**  
**Justice System Funding Schedule – Receiving Entity as Required by Act 87**

**Identifying Information**

<b>Entity Name</b>	<b>Bossier Parish Sheriff</b>
<b>LLA Entity ID #</b>	<b>3072</b>
<b>Date that reporting Period ended</b>	<b>June 30, 2022</b>

	<b>First Six Month Period Ended 12/31/2021</b>	<b>Second Six Month Period Ended 6/30/2022</b>
<b>Cash Basis Presentation</b>		
<b>Receipts From:</b>		
<i>Bossier City - DWI Fees (342603)</i>	\$ 900	\$ 1,464
<i>Probation Supervision Fees less Tech Fees (342613)</i>	175,528	156,265
<i>Sex Offender Fees (342623)</i>	7,740	14,483
<b>Subtotal Receipts</b>	<b>\$ 184,168</b>	<b>\$ 172,212</b>
<b>Ending Balance of Amounts Assessed but Not Received</b>	-	-

**BOSSIER PARISH SHERIFF  
Benton, Louisiana**

**State of Louisiana, Parish of Bossier**

**AFFIDAVIT**

**Julian Whittington, Sheriff of Bossier Parish**

BEFORE ME, the undersigned authority, personally came and appeared, Julian Whittington, the Sheriff of Bossier Parish, State of Louisiana, who after being duly sworn, deposed and said:

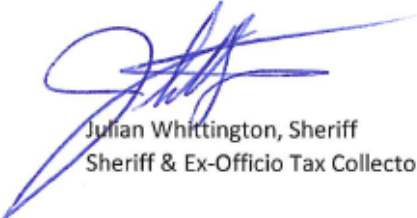
The Following information is true and correct:

The amount of cash on hand in the tax collector account on June 30, 2022, is \$1,228,365.

He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year 2021, by taxing authority, are true and correct.

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



Julian Whittington, Sheriff  
Sheriff & Ex-Officio Tax Collector of Bossier Parish

SWORN to and subscribed before me, Notary, this 13th day of December 2022, in my office in Shreveport, Louisiana.



Mary Kerry, Notary Public #62368  
Bossier Parish, Louisiana

MARY A. KERRY, NOTARY PUBLIC  
NOTARY ID # 62368  
BOSSIER PARISH, LOUISIANA  
MY COMMISSION IS FOR LIFE

Commission is for Life



**Bossier Parish Sheriff's Office**

**STATEWIDE AGREED-UPON PROCEDURES REPORT**

**June 30, 2022**





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Julian Whittington, Bossier Parish Sheriff and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. The Bossier Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated results are as follows:

### Written Policies and Procedures

1. Obtained and inspected the entity's written policies and procedures and observed whether they addressed each of the following categories and subcategories if applicable to public funds and the entity's operations:

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

**Results: No exceptions were identified as a result of applying the procedure.**

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.

**Results: No exceptions were identified as a result of applying the procedure.**

- c) **Disbursements**, including processing, reviewing, and approving.  
**Results: No exceptions were identified as a result of applying the procedure.**
- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).  
**Results: No exceptions were identified as a result of applying the procedure.**
- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.  
**Results: No exceptions were identified as a result of applying the procedure.**
- 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.  
**Results: No exceptions were identified as a result of applying the procedure.**
- 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).  
**Results: No exceptions were identified as a result of applying the procedure.**
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.  
**Results: No exceptions were identified as a result of applying the procedure.**
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.  
**Results: No exceptions were identified as a result of applying the procedure.**
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.  
**Results: No exceptions were identified as a result of applying the procedure.**
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available

system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

**Results: No policy was observed for IT Disaster Recovery/Business Continuity.**

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

**Results: CRI noted that Bossier Parish Sheriff does have a sexual harassment policy but it does not address the annual reporting.**

### **Board or Finance Committee**

2. Obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - b) For those entities reporting on the governmental accounting model, observed whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observed 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.*
  - c) For governmental entities, obtained the prior year audit report and observed 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, observed 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.

**Results: These procedures are not applicable because the Bossier Parish Sheriff is a single elected official.**

### ***Bank Reconciliations***

3. Obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing was complete. Asked management to identify the entity's main operating account. Selected the entity's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). Randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for each selected account, and observed that:

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

**Results: No exceptions were identified as a result of applying the procedure.**

b) Bank reconciliations included 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

**Results: All 5 bank reconciliations selected had evidence of management review; however, it appears to be by those that are able to post ledgers.**

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

**Results: Results: No exceptions were identified as a result of applying the procedure.**

### ***Collections (excluding electronic funds transfers)***

4. Obtained 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 was complete. Randomly selected 5 deposit sites (or all deposit sites if less than 5).

**Results: CRI obtained a listing of deposit sites for the fiscal period and management's representation that the listing is complete.**

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

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

**Results: No exceptions were identified as a result of applying the procedure.**

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.

**Results: No exceptions were identified as a result of applying the procedure.**

- 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.

**Results: No exceptions were identified as a result of applying the procedure.**

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

**Results: No exceptions were identified as a result of applying the procedure.**

- 6. Obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observed the bond or insurance policy for theft was enforced during the fiscal period.

**Results: No exceptions were identified as a result of applying the procedure.**

- 7. Randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected 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.* Obtained supporting documentation for each of the 10 deposits and:

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

**Results: No exceptions were identified as a result of applying the procedure.**

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

**Results: No exceptions were identified as a result of applying the procedure.**

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

**Results: No exceptions were identified as a result of applying the procedure.**

- d) Observed the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

**Results: No exceptions were identified as a result of applying the procedure.**

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

**Results: No exceptions were identified as a result of applying the procedure.**

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

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

**Results: CRI obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete.**

9. For each location selected under #8 above, obtained a listing of those employees involved with non-payroll purchasing and payment functions. Obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquired of employees about their job duties), and observed that job duties are properly segregated such that:

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

**Results: No exceptions were identified as a result of applying the procedure.**

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

**Results: No exceptions were identified as a result of applying the procedure.**

- 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.

**Results: No exceptions were identified as a result of applying the procedure.**

- 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.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

**Results: No exceptions were identified as a result of applying the procedure.**

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

- a) Observed whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

**Results: No exceptions were identified as a result of applying the procedure.**

- b) Observed whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

**Results: No exceptions were identified as a result of applying the procedure.**

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

- 11. Obtained 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. Obtained management's representation that the listing was complete.

**Results: CRI obtained a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period and management's representation that the listing is complete.**

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

- a) Observed whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [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.]

**Results: No exceptions were identified as a result of applying the procedure.**

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

**Results: No exceptions were identified as a result of applying the procedure.**

- 13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observed 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.

**Results: No exceptions were identified as a result of applying the procedure.**

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

14. Obtained 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 was complete. Randomly selected 5 reimbursements, obtained 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:

- a) If reimbursed using a per diem, observed the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

**Results: No exceptions were identified as a result of applying the procedure.**

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

**Results: No exceptions were identified as a result of applying the procedure.**

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

**Results: No exceptions were identified as a result of applying the procedure.**

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

**Results: No exceptions were identified as a result of applying the procedure.**

***Contracts***

15. Obtained 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.* Obtained management's representation that the listing was complete. Randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

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

**Results: Per the Comptroller, Bossier Parish Sheriff did not have any contracts that were new or renewed during the fiscal year.**

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

**Results: Per the Comptroller, Bossier Parish Sheriff did not have any contracts that were new or renewed during the fiscal year.**



- c) If the contract was amended (e.g., change order), observed the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

**Results: Per the Comptroller, Bossier Parish Sheriff did not have any contracts that were new or renewed during the fiscal year.**

- d) Randomly selected one payment from the fiscal period for each of the 5 contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed the invoice and related payment agreed to the terms and conditions of the contract.

**Results: Per the Comptroller, Bossier Parish Sheriff did not have any contracts that were new or renewed during the fiscal year.**

### ***Payroll and Personnel***

- 16. Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing was complete. Randomly selected 5 employees or officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.

**Results: No exceptions were identified as a result of applying the procedure.**

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

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

**Results: No exceptions were identified as a result of applying the procedure.**

- b) Observed whether supervisors approved the attendance and leave of the selected employees or officials.

**Results: No exceptions were identified as a result of applying the procedure.**

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

**Results: No exceptions were identified as a result of applying the procedure.**

- d) Observed the rate paid to the employees or officials agreed to the authorized salary/pay rate found within the personnel file.

**Results: No exceptions were identified as a result of applying the procedure.**

18. Obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list was complete. Randomly selected two employees or officials, obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agreed the hours to the employee or officials' cumulative leave records, agreed the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agreed the termination payment to entity policy.

**Results: No exceptions were identified as a result of applying the procedure.**

19. Obtained management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

**Results: No exceptions were identified as a result of applying the procedure.**

### ***Ethics***

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

a) Observed whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

**Results: No exceptions were identified as a result of applying the procedure.**

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

**Results: No exceptions were identified as a result of applying the procedure.**

### ***Debt Service***

21. Obtained a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing was complete. Selected all debt instruments on the listing, obtained supporting documentation, and observed State Bond Commission approval was obtained for each debt instrument issued.

**Results: Management represented that no bond/notes or other debt instruments were outstanding at the end of the fiscal period, as such this procedure is not applicable.**

22. Obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing was complete. Randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and

agreed 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).

**Results: Management represented that no bond/notes or other debt instruments were outstanding at the end of the fiscal period, as such this procedure is not applicable.**

### ***Fraud Notice***

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

**Results: Management represented no misappropriation of public funds and assets occurred during the fiscal period.**

24. Observed 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.

**Results: No exceptions were identified as a result of applying the procedure.**

### ***Information Technology Disaster Recovery/Business Continuity***

25. Perform the following procedures, **verbally discussed the results with management, and reported "We performed the procedure and discussed the results with management."**

a) Obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquired of personnel responsible for backing up critical data) and observed that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observed evidence that backups are encrypted before being transported.

**Results: We performed the procedure and discussed the results with management.**

b) Obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.

**Results: We performed the procedure and discussed the results with management.**

Obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing was complete. Randomly selected 5 computers and observed while management demonstrated that the selected computers had current and active antivirus software and that the operating system and accounting system software in use was currently supported by the vendor.

**Results: We performed the procedure and discussed the results with management.**

### **Sexual Harassment**

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtained sexual harassment training documentation from management, and observed the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

**Results: No exceptions were identified as a result of applying the procedure.**

27. Observed the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

**Results: No exceptions were identified as a result of applying the procedure.**

28. Obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

**Results: No exceptions were identified as a result of applying the procedure.**

We were engaged by the Bossier Parish Sheriff to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Bossier Parish Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS, & INGRAM, LLC**

Shreveport, Louisiana

December 28, 2022

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December 28, 2022

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and

Carr, Riggs & Ingram, LLC  
1000 East Preston Avenue  
Suite 200  
Shreveport, LA 71105

Re: Management Response to Statewide Agreed-Upon Procedures

The Bossier Parish Sheriff Management Team has reviewed the Independent Accountants' Report on Applying Agreed-Upon Procedures. The Management Team is in agreement with the report as provided by Carr, Riggs & Ingram, LLC. In addition, the Bossier Parish Sheriff has implemented changes or additions to policy or procedures where necessary to meet the expectations identified in the report.

Respectfully,

A handwritten signature in black ink, appearing to be "Tara A. Ball", written over the word "Respectfully,".

Tara A. Ball, CPA  
Comptroller