

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA
Statement of Revenues, Expenditures &
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021**

	GOVERNMENTAL ACTIVITIES
REVENUES	
Fees & Charges	\$ 394,682
Taxes:	
Ad Valorem Tax	1,249,315
Sales Tax	1,220,817
Fines	61,339
Intergovernmental Revenue:	
Public Safety	393,029
Correctional Center	562,819
Prison Reimbursement	2,962,649
Grants	892,389
Miscellaneous	156,492
Telephone & Commissary - CCC	58,488
Loan Proceeds - CCC	12,400,000
TOTAL REVENUES	<u>20,352,019</u>
EXPENDITURES	
Public Safety:	
Administration	3,123,059
Prison/Prisoner Expense	3,041,252
Repairs & Maintenance	79,989
Other Expenditures	119,204
Capital Outlay	312,346
Correctional Facility:	
Administration	625,735
Prison/Prisoner Expense	135,020
Repairs & Maintenance	45,638
Capital Outlay	11,927,547
Debt Service	89,247
TOTAL EXPENDITURES	<u>19,499,037</u>
NET CHANGE IN FUND BALANCE	852,982
FUND BALANCES-BEGINNING	1,035,322
FUND BALANCES-ENDING	<u>\$ 1,888,304</u>

The accompanying notes are an integral part of this statement.

2020
TO 2021
Schedule 1

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA
Governmental Funds
Schedule of Revenues, Expenditures, & Changes in Fund Balance
Budget & Actual
For the Year Ended June 30, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS BUDGETARY BASIS</u>	<u>VARIANCES FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Fees & Charges	\$ 108,000	\$ 151,375	\$ 394,682	\$ 243,307
Taxes	2,025,000	2,519,386	2,470,132	(49,254)
Fines	75,000	63,000	61,339	(1,661)
Intergovernmental	19,000,000	4,500,000	1,747,557	(2,752,443)
Prison Reimbursement	-0-	-0-	2,962,649	2,962,649
Loan Proceeds	-0-	-0-	12,400,000	12,400,000
Grants	-0-	-0-	100,680	100,680
Telephone & Commissary – CCC	-0-	-0-	58,488	58,488
Miscellaneous	260,000	463,738	156,492	(307,246)
TOTAL REVENUES	<u>21,468,000</u>	<u>7,697,499</u>	<u>20,352,019</u>	<u>12,654,520</u>
EXPENDITURES				
Administration	2,810,000	3,068,000	3,748,794	(680,794)
Prison/Prisoner Expense	18,000,000	3,727,000	3,176,272	550,728
Repairs & Maintenance	500,000	674,000	125,627	548,373
Debt Service	-0-	-0-	89,247	(89,247)
Capital Outlay	25,000	283,000	12,239,893	(11,956,893)
Other Expenditures	20,000	47,000	119,204	(72,204)
TOTAL EXPENDITURES	<u>21,355,000</u>	<u>7,799,000</u>	<u>19,499,037</u>	<u>(11,700,037)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 113,000</u>	<u>\$ (101,501)</u>	852,982	<u>\$ 954,483</u>
FUND BALANCE AT BEGINNING OF YEAR			1,035,322	
FUND BALANCE AT END OF YEAR			<u>\$ 1,888,304</u>	

See independent auditor's report.
The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST
FOR THE YEAR ENDED JUNE 30, 2020**

We have audited the basic financial statements of the Catahoula Parish Sheriff as of and for the year ended June 30, 2020 and have issued our report thereon dated October 28, 2020. We conducted our audit in accordance with generally accepted auditing standards 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.

Section I Summary of Auditor's Results

Our audit of the financial statements as of June 30, 2020, resulted in an unmodified opinion.

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ☐ Yes ☒ No Significant Deficiencies ☒ Yes ☐ No

Compliance

Compliance Material to Financial Statements ☒ Yes ☐ No

b. Federal Awards (Not Applicable)

Internal Control

Material Weaknesses ☐ Yes ☐ No Other Conditions ☐ Yes ☐ No

Type of Opinion On Compliance Unmodified ☐ Qualified ☐
For Major Programs Disclaimer ☐ Adverse ☐

Are the finding required to be reported in accordance with Uniform Guidance?

☐ Yes ☐ No

c. Identification Of Major Programs:

CFDA Number (s)	Name Of Federal Program (or Cluster)
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Dollar threshold used to distinguish between Type A and Type B Programs: \$ _____

Is the auditee a 'low-risk' auditee, as defined by OMB Uniform Guidance? ☐ Yes ☐ No

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST-CONTINUED
FOR THE YEAR ENDED JUNE 30, 2020**

Section II – Financial Statement Findings

2020-1 Old Outstanding Checks (Internal Control)

Condition: The fiduciary accounts of the department have \$14,056 in outstanding checks that are more than twelve months old.

Criteria: Old outstanding checks that have been lost or reissued and not cleared from the bank reconciliation causes reported cash in those funds to be understated.

Cause of Condition: Not clearing old outstanding checks annually.

Potential Effect of Condition: Understatement of cash in fiduciary funds.

Recommendation: We recommend that old outstanding checks be reissued or sent to the State Unclaimed Property on an annual basis.

Client Response and Corrective Action: The department will ensure that old outstanding checks are reissued or sent to the State Unclaimed Property on an annual basis.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2021

2020-2 Deposits in Excess of FDIC & Pledge Securities Coverage (Internal Control)

Condition: Bank deposits at The Community Bank were under secured by \$81,774.

Criteria: State law requires banks to pledge securities to secure account balances in excess of FDIC coverage.

Cause of Condition: Oversight by bank.

Potential Effect of Condition: Loss to department in the event of a bank failure.

Recommendation: The department's accounting department should contact its bank periodically to determine that account balances are properly secured.

Client Response and Corrective Action: The department's accounting department will periodically contact the bank to determine that bank accounts are fully secured.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2021

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST-CONTINUED
FOR THE YEAR ENDED JUNE 30, 2020**

Section II – Financial Statement Findings - Continued

2020-3 Budget Finding (Compliance)

Condition: The Catahoula Parish Sheriff had an unfavorable revenue variance of \$1,919,790 or 9% and a favorable expenditure variance.

Criteria: The Budget Act requires that budgets be amended when the variance exceeds 5%.

Cause of Condition: The Sheriff's Office did not correctly budget ICE payments to the Sheriff's office that are paid to the prison.

Potential Effect of Condition: The general fund having an unfavorable revenue variance and violating the Budget Act.

Recommendation: The Sheriff's Office should amend the budget when revenues fall below 5% of budgeted amounts.

Client Response and Corrective Action: The management of the Sheriff's Office will begin amending its budget when revenues fall below 5% of budgeted amounts.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2021

Section III Federal Awards Findings and Questioned Costs

Not applicable.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST
FOR THE YEAR ENDED JUNE 30, 2021**

We have audited the basic financial statements of the Catahoula Parish Sheriff as of and for the year ended June 30, 2021 and have issued our report thereon dated January 5, 2022. We conducted our audit in accordance with generally accepted auditing standards 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.

Section I Summary of Auditor's Results

Our audit of the financial statements as of June 30, 2021, resulted in an unmodified opinion.

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ☐ Yes

Significant Deficiencies ☒ Yes

Compliance

Compliance Material to Financial Statements ☒ Yes

b. Federal Awards

Internal Control

Material Weaknesses ☒ Yes Other Conditions ☐ Yes

Type of Opinion On Compliance Unmodified ☐ Qualified ☐
For Major Programs Disclaimer ☐ Adverse ☐

Are the finding required to be reported in accordance with Uniform Guidance?

☐ Yes ☐ No

c. Identification Of Major Programs:

<u>CFDA Number (s)</u>	<u>Name Of Federal Program (or Cluster)</u>
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B Programs: \$ 750,000

Is the auditee a 'low-risk' auditee, as defined by OMB Uniform Guidance? ☐ Yes ☒ No

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST-CONTINUED
FOR THE YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings

2021-1 Reconciling Fiduciary Funds Cash Accounts with Books (Internal Control)

Condition: The suits and sales fiduciary fund was not reconciled to a bank reconciliation at year end.

Criteria: Good internal controls require that cash accounts be reconciled to the books each month and any discrepancies identified are corrected.

Cause of Condition: Computer losing information.

Potential Effect of Condition: Significate internal control weakness.

Recommendation: Fiduciary fund books should be reconciled monthly with the cash account bank reconciliation.

Client Response and Corrective Action: Fiduciary fund books will be reconciled monthly with the cash account bank reconciliation.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

2021-2 Computer Backup System (Internal Control)

Condition: The office currently backs up the computer system on “thumb drives” occasionally.

Criteria: Good internal controls require that the entity’s computer system be backed up on a regular basis in a safe and secure location.

Cause of Condition: Inadequate backup system.

Potential Effect of Condition: Loss of important financial data.

Recommendation: The office should institute a computer back up system that backs up data, preferably in a safe and secure off-site location.

Client Response and Corrective Action: The office will seek assistance from its I.T. company.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST-CONTINUED
FOR THE YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings - Continued

2021-3 Budget Variance (Compliance)

Condition: The Catahoula Parish Sheriff had an unfavorable expenditure variance of \$11,700,037 or 150.0% and a favorable revenue variance.

Criteria: The Budget Act requires that budgets be amended when the variance exceeds 5%.

Cause of Condition: The Sheriff's Office did not correctly budget the Correctional Center's expenses.

Potential Effect of Condition: The Sheriff's Office having an unfavorable expenditure variance and violating the Budget Act.

Recommendation: The Sheriff's Office should amend the budget when expenditures are more than 5% of budgeted amounts.

Client Response and Corrective Action: The management of the Sheriff's Office will begin amending its budget when expenditures are more than 5% of budgeted amounts.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

2021-4 Budget Available for Public Inspection (Compliance)

Condition: The Sheriff's Office did not make the budget available for public inspection.

Criteria: To the extent that proposed expenditures are greater than \$500,000, the budget must be made available for public inspection and have advertised its availability in its official journal. The advertisement includes the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (R.S. 39:1307).

Cause of Condition: Oversight by agency.

Potential Effect of Condition: Violation of the Budget Act.

Recommendation: The budget should be available for public inspection and have advertised its availability in its official journal. The advertisement includes the date, time, and place of the public hearing on the budget. Notice should also be published certifying that all actions required by the Local Government Budget Act have been completed.

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**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST-CONTINUED
FOR THE YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings - Continued

Client Response and Corrective Action: The budget will be available for public inspection and have advertised its availability in its official journal. The advertisement includes the date, time, and place of the public hearing on the budget. Notice should also be published certifying that all actions required by the Local Government Budget Act have been completed.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

2021-5 Internal Controls Over Concession Inmate Funds (Internal Control)

Condition: It was noted during the testing of the inmate concession fund that the reconciled cash did not agree with the listing of items (inmate accounts etc.) that make up the account.

Criteria: Proper internal controls recommend that the balance in the concession fund bank account agree with the listing of items that make up the balance and this balance should be reconciled on a monthly basis.

Cause of Condition: Not performing a monthly reconciliation procedure.

Potential Effect of Condition: The Sheriff could hold funds longer than needed or make disbursements for incorrect amounts.

Recommendation: The balance in the concession fund bank account should be reconciled to the listing of items that make up the balance at least once a month.

Client Response and Corrective Action: The balance in the concession fund bank account should be reconciled to the listing of items that make up the balance at least once a month.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

2021-6 Accounting for the Concession Fund (Internal Control)

Condition: The Concession Fund (a fiduciary fund) was accounted for the general fund.

Criteria: Fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds should be accounted for separately of the general fund.

Cause of Condition: Error in accounting and reporting.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST-CONTINUED
FOR THE YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings - Continued

Potential Effect of Condition: Error in reporting results in operations.

Recommendation: The Concession Fund should be accounted for separately as a fiduciary fund.

Client Response and Corrective Action: The Concession Fund will be accounted for separately as a fiduciary fund.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

Section III Federal Awards Findings and Questioned Costs

2021-7 Louisiana CARES Act (Internal Control)

Condition: It was noted during testing that there were several clerical errors that resulted in inaccurate reporting of eligible expenditures.

Criteria: Based on reporting requirements for this grant, the information in the reports should be supported by data in the Sheriff's accounting system.

Cause of Condition: The Sheriff did not have in place internal controls to help ensure the information being reported matched the information in the Sheriff's accounting system.

Potential Effect of Condition: The Sheriff could report expenditures that are not supported by information in their accounting system.

Recommendation: The Sheriff should assign someone to review the information on the reports before the reports are submitted to the grantor.

Client Response and Corrective Action: Due to the unexpected nature of the Louisiana CARES Act funding, the procedures for reviewing data were inadvertently omitted. The staff will make every effort to ensure this does not occur going forward.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

**MANAGEMENT'S CORRECTIVE ACTION
FOR CURRENT YEAR AUDIT FINDINGS**

FINDINGS:

2021-1 Reconciling Fiduciary Funds Cash Accounts with Books

Finding: The suits and sales fiduciary fund was not reconciled to a bank reconciliation at year end. Good internal controls require that cash accounts be reconciled to the books each month and any discrepancies identified are corrected.

Corrective Action: Fiduciary fund books will be reconciled monthly with the cash account bank reconciliation.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

2021-2 Computer Backup System

Finding: The office currently backs up the computer system on "thumb drives" occasionally. Good internal controls require that the entity's computer system be backed up on a regular basis in a safe and secure location.

Corrective Action: The office will seek assistance from its I.T. company.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

2021-3 Budget Variance

Finding: The Catahoula Parish Sheriff had an unfavorable expenditure variance of \$11,700,037 or 150.0% and a favorable revenue variance. The Budget Act requires that budgets be amended when the variance exceeds 5%.

Corrective Action: The management of the Sheriff's Office will begin amending its budget when expenditures are more than 5% of budgeted amounts.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

*Ignoring
The
Law*

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

**MANAGEMENT'S CORRECTIVE ACTION
FOR CURRENT YEAR AUDIT FINDINGS**

FINDINGS (CONTINUED):

2021-4 Budget Available for Public Inspection

Finding: The Sheriff's Office did not make the budget available for public inspection. To the extent that proposed expenditures are greater than \$500,000, the budget must be made available for public inspection and have advertised its availability in its official journal. The advertisement includes the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (R.S. 39:1307).

Corrective Action: The budget will be available for public inspection and have advertised its availability in its official journal. The advertisement includes the date, time, and place of the public hearing on the budget. Notice should also be published certifying that all actions required by the Local Government Budget Act have been completed.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

2021-5 Internal Controls Over Concession Inmate Funds

Finding: It was noted during the testing of the inmate concession fund that the reconciled cash did not agree with the listing of items (inmate accounts etc.) that make up the account. Proper internal controls recommend that the balance in the concession fund bank account agree with the listing of items that make up the balance and this balance should be reconciled on a monthly basis.

Corrective Action: The balance in the concession fund bank account should be reconciled to the listing of items that make up the balance at least once a month.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

**MANAGEMENT'S CORRECTIVE ACTION
FOR CURRENT YEAR AUDIT FINDINGS**

FINDINGS (CONTINUED):

2021-6 Accounting for the Concession Fund

Finding: The Concession Fund (a fiduciary fund) was accounted for the general fund. Fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds should be accounted for separately of the general fund.

Corrective Action: The Concession Fund will be accounted for separately as a fiduciary fund.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

2021-7 Louisiana CARES Act

Finding: It was noted during testing that there were several clerical errors that resulted in inaccurate reporting of eligible expenditures. Based on reporting requirements for this grant, the information in the reports should be supported by data in the Sheriff's accounting system.

Corrective Action: Due to the unexpected nature of the Louisiana CARES Act funding, the procedures for reviewing data were inadvertently omitted. The staff will make every effort to ensure this does not occur going forward.

Contact Person: Toney J. Edwards, Sheriff

Anticipated Completion Date: June 30, 2022

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MANAGEMENT LETTER COMMENTS

During the course of our audit, we observed conditions and circumstances that may be improved. Below are findings noted for improvement, our recommendation for improvement and the Sheriff's Office's plan for corrective action.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

No items identified.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Catahoula Parish Sheriff, Harrisonburg, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended June 30, 2020.

PRIOR YEAR FINDINGS:

2020-1 Old Outstanding Checks (Resolved)

Condition: The fiduciary accounts of the department have \$14,056 in outstanding checks that are more than twelve months old.

Criteria: Old outstanding checks that have been lost or reissued and not cleared from the bank reconciliation causes reported cash in those funds to be understated.

Cause of Condition: Not clearing old outstanding checks annually.

Potential Effect of Condition: Understatement of cash in fiduciary funds.

Recommendation: We recommend that old outstanding checks be reissued or sent to the State Unclaimed Property on an annual basis.

Client Response and Corrective Action: The department will ensure that old outstanding checks are reissued or sent to the State Unclaimed Property on an annual basis.

2020-2 Deposits in Excess of FDIC & Pledge Securities Coverage (Resolved)

Condition: Bank deposits at The Community Bank were under secured by \$81,774.

Criteria: State law requires banks to pledge securities to secure account balances in excess of FDIC coverage.

Cause of Condition: Oversight by bank.

Potential Effect of Condition: Loss to department in the event of a bank failure.

Recommendation: The department's accounting department should contact its bank periodically to determine that account balances are properly secured.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS

PRIOR YEAR FINDINGS (CONTINUED):

Client Response and Corrective Action: The department's accounting department will periodically contact the bank to determine that bank accounts are fully secured.

2020-3 Budget Variance (Unresolved)

Condition: The Catahoula Parish Sheriff had an unfavorable revenue variance of \$1,919,790 or 9% and a favorable expenditure variance.

Criteria: The Budget Act requires that budgets be amended when the variance exceeds 5%.

Cause of Condition: The Sheriff's Office did not correctly budget ICE payments to the Sheriff's office that are paid to the prison.

Potential Effect of Condition: The general fund having an unfavorable revenue variance and violating the Budget Act.

Recommendation: The Sheriff's Office should amend the budget when revenues fall below 5% of budgeted amounts.

Client Response and Corrective Action: The management of the Sheriff's Office will begin amending its budget when revenues fall below 5% of budgeted amounts.