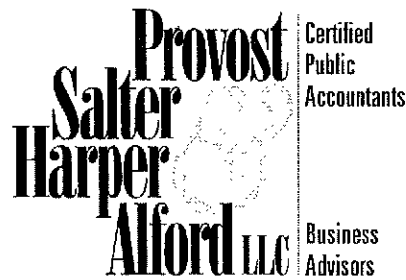


**CITY COURT OF PORT ALLEN,  
LOUISIANA**

**A COMPONENT UNIT OF  
THE CITY OF PORT ALLEN, LOUISIANA**

**FINANCIAL REPORT**

**December 31, 2021**



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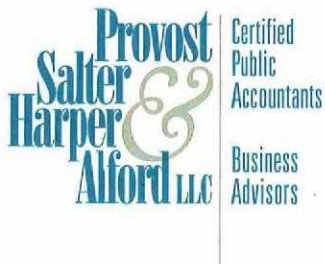
# CITY COURT OF PORT ALLEN, LOUISIANA

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*December 31, 2021*

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable William T. Kleinpeter  
City Court of Port Allen, Louisiana

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

#### ***Opinion***

We have audited the financial statements of the City Court of Port Allen, Louisiana, a component unit of the City of Port Allen as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City Court of Port Allen's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City Court of Port Allen, Louisiana as of December 31, 2021, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis of Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City Court of Port Allen 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 opinion.

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

The City Court of Port Allen's 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 City Court of Port Allen's ability to continue as a going concern for one year after the date that the financial statements are issued.

### ***Auditor's 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 auditor's report that includes our opinion. 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 GAAS 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 GAAS, 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 City Court of Port Allen'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 City Court of Port Allen'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, budgetary comparison information, the schedule of employer's proportionate share of the net pension liability, and the schedule of employer's pension contributions on pages 5 through 9 and Schedules I through III, respectively, 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 an opinion on the financial statements that collectively comprise the City Court of Port Allen's basic financial statements. The schedule of compensation, benefits and other payments to agency head and justice system funding schedule – collecting/disbursing entity on Schedules IV-V are presented for purposes of additional analysis, to comply with the requirements issued by the State of Louisiana, and are not a required part of the basic financial statements.

The schedule of compensation, benefits and other payments to agency head and justice system funding schedule – collecting/disbursing entity are 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits and other payments to agency head and justice system funding schedule – collecting/disbursing entity are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2022 on our consideration of the City Court of Port Allen'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 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 City Court of Port Allen's internal control over financial reporting and compliance.

PROVOST, SALTER, HARPER & ALFORD, LLC

A handwritten signature in blue ink that reads "Provost, Salter, Harper & Alford, LLC". The signature is written in a cursive style and is positioned above the typed name of the firm.

Baton Rouge, Louisiana  
June 22, 2022

## City Court of Port Allen, Louisiana

### Management's Discussion and Analysis

December 31, 2021

Our discussion and analysis of the City Court of Port Allen, Louisiana (Court) provides an overview of the Court's activities for the year ended December 31, 2021. Please read it in conjunction with the Court's financial statements.

#### FINANCIAL HIGHLIGHTS

Key financial highlights for the 2021 fiscal year include the following:

- The Court's net position increased due to current period operations by \$37,516, or 10.6%.
- Program revenues of the Court increased \$17,792, or 4.7%.
- The total expenditures/expenses of the Court decreased \$148,094, or 29.3%.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Court's basic financial statements. The Court's basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. These components are described below:

#### BASIC FINANCIAL STATEMENTS

The basic financial statements include two kinds of financial statements that present different views of the Court – the *Government-wide Financial Statements and Fund Financial Statements*. These financial statements also include the *Notes to Financial Statements* that explain some of the information in the financial statements and provide additional detail.

#### Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Court's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Court's financial position, which assists users in assessing the Court's economic condition at the end of the year. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting similar to methods used by most businesses. These statements report all revenues and expenditures connected with the year even if cash has not been received or paid. The Court's financial statements contain only governmental activities. The government-wide financial statements include two statements.

## City Court of Port Allen, Louisiana

### Management's Discussion and Analysis

December 31, 2021

- The **Statement of Net Position** presents all of the Court's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the Court's net position may serve as a useful indicator of whether the financial position of the Court is improving or deteriorating.
- The **Statement of Activities** presents information showing how the Court's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the Court are divided into two categories: governmental funds and fiduciary funds.

- **Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources at the end of the year. This approach is known as using the flow of financial resources measurement focus and the modified accrual basis of accounting. These statements provide a detailed short-term view of the Court's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Court.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statement. By doing so, users may better understand the long-term impact of the Court's near-term financing decisions.



**City Court of Port Allen, Louisiana**

**Management's Discussion and Analysis**

**December 31, 2021**

- **Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Court's other programs. The only funds accounted for in this category by the Court are custodial funds. The custodial funds account for assets held by the Court as an agent for litigants pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the custodial funds have no measurement focus, but use the modified accrual basis of accounting.

The Court has one governmental fund and two fiduciary funds.

The funds financial statements can be found immediately following the government-wide financial statements.

**Notes to Financial Statements**

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

**FINANCIAL ANALYSIS OF GOVERNMENT-WIDE ACTIVITIES**

**Net Position**

Net position may serve over time as a useful indicator of the Court's financial position.

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Assets	\$ 510,153	\$ 550,895
Deferred outflows of resources	7,242	29,860
Liabilities and deferred inflows of resources	79,556	196,297
Deferred inflows of resources	47,025	31,160
Total Net Position	<u>\$ 390,814</u>	<u>\$ 353,298</u>

**City Court of Port Allen, Louisiana**

**Management's Discussion and Analysis**

**December 31, 2021**

**Change in Net Position**

The Court's net position increased by \$37,516 (10.6%) during the year ended December 31, 2021 compared to a decrease of \$126,208 (26.3%) during the prior year. The Court's total revenues derived from program revenue during the current year increased by \$17,792 (4.7%). Expenses decreased \$148,094 (29.3%).

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Revenues		
Program Revenues:		
General government-Judiciary	\$ 393,606	\$ 375,814
General Revenues:		
Investment Income	846	3,008
Total Revenues	<u>394,452</u>	<u>378,822</u>
Total Expenses - Judiciary	<u>356,936</u>	<u>505,030</u>
Increase (Decrease) in Net Position	<u>\$ 37,516</u>	<u>\$ (126,208)</u>

**FINANCIAL ANALYSIS OF THE COURT'S INDIVIDUAL FUNDS**

As noted earlier, the Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the Court's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing the Court's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As a measure of the Court's liquidity, it may be useful to compare fund balance to total expenditures. Fund balance represents 121% of total fund expenditures.

The fund balance of the Court decreased by \$15,177 during the current year.

**City Court of Port Allen, Louisiana**  
**Management's Discussion and Analysis**

**December 31, 2021**

**BUDGETARY HIGHLIGHTS**

The Court received \$23,088 less than budgeted revenues, with the decrease mainly contributable due to a decrease in intergovernmental and fees generated for the 2021 year. Total expenditures were \$12,911 less than budgeted due to a decrease in office maintenance and general and administrative expenditures.

**CAPITAL ASSETS**

The Court's investment in capital assets as of December 31, 2021 amounts to \$10,646 (net of accumulated depreciation of \$183,698). This investment in capital assets includes leasehold improvements and office furniture and equipment. The total increase in the Court's investment in capital assets for 2021 was \$2,877 (37.0%).

**COURT'S CAPITAL ASSETS**  
**(net of accumulated depreciation)**

	<b>2021</b>	<b>2020</b>
Equipment	\$ 4,805	\$ 1,599
Furniture & Fixtures	1,629	1,708
Leasehold Improvements	4,212	4,462
<b>Total Net Assets</b>	<b>\$ 10,646</b>	<b>\$ 7,769</b>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Management is unable to predict revenue as it is dependent on the level of tickets issued and the civil proceedings filed with the Court. Therefore, the budget for the year ending December 31, 2022, is set based on the actual revenue and expenditures of the previous year.

**CONTACTING THE COURT'S MANAGEMENT**

This financial report is designed to provide a general overview of the Court's finances and to demonstrate the Court's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to William Kleinpeter, Judge, City Court of Port Allen, Louisiana at 330 S. Alexander Avenue, Port Allen, LA 70767.

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**CITY COURT OF PORT ALLEN, LOUISIANA**

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*Basic Financial Statements*

*December 31, 2021*

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**CITY COURT OF PORT ALLEN, LOUISIANA**

*Government-Wide Financial Statements*

*December 31, 2021*

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# CITY COURT OF PORT ALLEN, LOUISIANA

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## Statement of Net Position

December 31, 2021

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### Assets

#### Current Assets

Cash	\$ 434,495
Investments	44,459
Prepaid expenses	2,309
Due from other funds	15,649
Due from other governments	2,595

Total current assets 499,507

#### Noncurrent Assets

Capital assets, net	<u>10,646</u>
---------------------	---------------

Total Assets 510,153

### Deferred Outflows of Resources

7,242

### Liabilities

#### Current Liabilities

Accrued expenses	3,896
Unearned revenues	<u>200</u>

Total current liabilities 4,096

#### Noncurrent Liabilities

Net pension liability	<u>75,460</u>
-----------------------	---------------

Total Liabilities 79,556

### Deferred Inflows of Resources

47,025

### Net Position

Investment in capital assets	10,646
Net position unrestricted, undesignated	<u>380,168</u>

Total Net Position \$ 390,814

# CITY COURT OF PORT ALLEN, LOUISIANA

## Statement of Activities

For the Year Ended December 31, 2021

Functions/programs	Expenses	Program Revenues Charges for Services, Fines, and Forfeitures	Governmental Activities Net Revenues and Changes in Net Position
General government-Judiciary	\$ 356,936	\$ 393,606	\$ 36,670
General revenues:			
Investment income			846
Change in net position			37,516
Net position - beginning			353,298
Net position - ending			\$ 390,814

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**CITY COURT OF PORT ALLEN, LOUISIANA**

*Fund Financial Statements*

*December 31, 2021*



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**CITY COURT OF PORT ALLEN, LOUISIANA**

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**Balance Sheet-Governmental Fund - General Fund****December 31, 2021****ASSETS**

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**Current Assets**

Cash	\$	434,495
Investments		44,459
Prepaid expenses		2,309
Due from other funds		15,649
Due from other governments		2,595

**Total Assets** \$ 499,507

**LIABILITIES AND FUND BALANCE**

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**Current Liabilities**

Accrued expenses	\$	3,896
Deferred revenues		200

**Total Liabilities** 4,096

**Fund Balance**

Unassigned, reported in general fund		<u>495,411</u>
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**Total Liabilities and Fund Balance** \$ 499,507

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**CITY COURT OF PORT ALLEN, LOUISIANA**

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**Reconciliation of the Governmental Fund Balance  
Sheet to the Statement of Net Position****December 31, 2021**

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Total fund balance for the governmental fund at December 31, 2021	\$ 495,411
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of :	
Furniture, equipment and leasehold improvements, net of accumulated depreciation of \$183,699	10,646
Liability for net pension liabilities are not due and payable in the current period and therefore are not reported in the governmental funds	(75,460)
Deferred inflows of resources are not due and payable in the current period and therefore are not reported in the governmental funds	(47,025)
Deferred outflows of resources are not due and payable in the current period and therefore are not reported in the governmental funds	<u>7,242</u>
Total net position of governmental activities at December 31, 2021	<u>\$ 390,814</u>

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## CITY COURT OF PORT ALLEN, LOUISIANA

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*Statement of Revenues, Expenditures, and*

*For the Year Ended December 31, 2021*

*Changes in Fund Balance - Governmental Fund -  
General Fund*

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### REVENUES

Court fees	\$	151,050
Intergovernmental		238,956
Other fees		3,600
Investment income		846
		<hr/>
Total revenues		394,452

### EXPENDITURES

#### Current

General and administration		46,203
Travel		16,231
Dues and subscriptions		350
Office expense and maintenance		14,303
Personnel expenses		328,187
Capital outlay		4,355
		<hr/>
Total expenditures		409,629

Net change in fund balance (15,177)

Fund balance, beginning 

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 510,588

Fund balance, ending 

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 \$ 495,411 

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**CITY COURT OF PORT ALLEN, LOUISIANA**

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***Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balance of  
Governmental Fund to the Statement of Activities******For the Year Ended December 31, 2021***

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Total net change in fund balance at December 31, 2021 per statement of revenues, expenditures and changes in fund balance	\$ (15,177)
 The change in net position reported for the governmental activities in the statement of activities is different because:	
Capital outlay	4,355
Depreciation expense	(1,478)
 Pension expenses are reported in the statement of activities and do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Changes in pension expenses	49,816
	<hr/>
Total net change in net position of governmental activities at December 31, 2021	<u>\$ 37,516</u>

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**CITY COURT OF PORT ALLEN, LOUISIANA**

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*Statement of Fiduciary Net Position**December 31, 2021*

	<b>Fines, Fees and Court Cost</b>	<b>Civil</b>	<b>Total</b>
<b>Assets</b>			
Cash	\$ 60,497	\$ 32,863	\$ 93,360
<b>Liabilities</b>			
Due to other funds	12,321	3,328	15,649
Due to other governments	34,600	725	35,325
Total liabilities	46,921	4,053	50,974
<b>Net position restricted for individuals, organizations, and other governments</b>	<b>\$ 13,576</b>	<b>\$ 28,810</b>	<b>\$ 42,386</b>

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**CITY COURT OF PORT ALLEN, LOUISIANA**

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*Statement of Changes in  
Fiduciary Net Position**For the Year Ended December 31, 2021*

	<b>Fines, Fees and Court Cost</b>	<b>Civil</b>	<b>Total</b>
<b>Additions</b>			
Deposits	\$ 691,395	\$ 50,089	\$ 741,484
Interest income	85	62	147
Total additions	<u>691,480</u>	<u>50,151</u>	<u>741,631</u>
<b>Deductions</b>			
Deposits settled to:			
Intergovernmental	540,503	1,520	542,023
Refunds of deposits	250	23,949	24,199
Personnel services	-	39,150	39,150
General and administration	-	1,099	1,099
Postage	-	945	945
Transfer to general fund	148,712	62	148,774
Total deductions	<u>689,465</u>	<u>66,725</u>	<u>756,190</u>
<b>Change in net position</b>	<b>2,015</b>	<b>(16,574)</b>	<b>(14,559)</b>
<b>Net position at beginning of year</b>	<u>11,561</u>	<u>45,384</u>	<u>56,945</u>
<b>Net position at end of year</b>	<u>\$ 13,576</u>	<u>\$ 28,810</u>	<u>\$ 42,386</u>

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# CITY COURT OF PORT ALLEN, LOUISIANA

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*Notes to Financial Statements*

*December 31, 2021*

## INTRODUCTION

The City Court of Port Allen, Louisiana (the “Court”) was established by the State of Louisiana. It has jurisdiction over all of Ward III in West Baton Rouge Parish. The Court is governed by one Judge. The Court maintains a courtroom and offices in Port Allen, Louisiana. Revenues for the Court include court costs assessed on civil and criminal cases handled by the Court and other revenues. Major expenditures of the Court include personnel services and other expenditures.

### 1. Summary of Significant Accounting Policies

**Basis of Presentation.** The accompanying basic financial statements of the City Court of Port Allen, Louisiana 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 Codification Sec. 2600, *Reporting Entity and Component Unit Presentation and Disclosure*.

**Reporting Entity.** The Court Judge is an independently elected official. However, the Court is fiscally dependent on the City of Port Allen, Louisiana (City) for office space, courtrooms, and related utility costs, as well as partial funding of salary costs. Because the Court is fiscally dependent on the City, the Court was determined to be a component unit of the City of Port Allen, Louisiana, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Court and do not present information on the City of Port Allen, Louisiana, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**Fund Accounting.** The Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain court functions and activities. A fund is defined as a separate accounting entity with a self-balancing set of accounts.

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# CITY COURT OF PORT ALLEN, LOUISIANA

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*Notes to Financial Statements, continued*

*December 31, 2021*

## *Equity Classifications.*

### *Government-Wide Financial Statements.*

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

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets 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. There were no restricted net assets at December 31, 2021.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

### *Fund Financial Statements.*

In the fund financial statements governmental fund equity is classified as fund balance. Fund balance is further classified as follows.

The Court adopted the provisions of GASB Codification Sec. 1300, *Fund Accounting* in the year ended December 31, 2011. As such, fund balances of the governmental fund are classified as follows:

Nonspendable – amount that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.



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## CITY COURT OF PORT ALLEN, LOUISIANA

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*Notes to Financial Statements, continued*

*December 31, 2021*

Committed – amounts that can be used only for specific purposes determined by a formal decision of the Judge. The Judge, as the highest level of decision-making authority, can establish, modify or rescind a fund balance commitment. For assigned fund balance the Judge authorizes management to assign amounts for a specific purpose.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.

Unassigned – all other spendable amounts.

It is the Court's policy to spend unrestricted fund balances first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available. It is the Court's policy to spend committed or assigned fund balances first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The Court does not have any policy regarding minimum fund balance amounts.

**Governmental Funds.** Governmental funds account for all or most of the Court's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the governmental fund according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources, which may be used to finance future period programs or operations of the Court. The following is the Court's governmental fund:

**General Fund.** The general fund is the primary operating fund of the court and it accounts for all financial resources, except those required to be accounted for in other funds. The general fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to court policy.

**Fiduciary Fund.** Fiduciary funds' reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Court are custodial funds. The Court maintains two custodial funds: the Civil Fund and the Traffic Fund.

**Civil Fund.** The Civil Fund accounts for advance deposits on civil suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

**Traffic Fund.** The Traffic Fund accounts for the collection of fines and court costs and the payment of these collections to recipients in accordance with applicable laws.

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## CITY COURT OF PORT ALLEN, LOUISIANA

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*Notes to Financial Statements, continued*

*December 31, 2021*

These funds are custodial in nature, have an economic resources measurement focus, and use the accrual basis of accounting. In addition, the custodial funds are not available to support the Court's operations.

**Measurement Focus/Basis of Accounting.**

***Government-Wide Financial Statements (GWFS).*** The Statement of Net Position and Statement of Activities display information about the Court's office as a whole. These statements include all the financial activities of the Court's office. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Codification Sec. N50, *Nonexchange Transactions*.

***Program Revenues.*** Program revenues included in the Statement of Activities are derived directly from users as a fee for services and other governments; program revenues reduce the cost of the function to be financed from the Court's office general revenues.

***Fund Financial Statements (FFS).*** The amounts reflected in the Governmental Fund Statements are accounted for 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 Court's office operations.

The amounts reflected in the Governmental Fund 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. Expenditures are recorded when the related fund liability is incurred. The governmental funds use the following practices in recording revenues and expenditures:

***Revenues.*** Revenues are generally recognized under the modified accrual basis of accounting when the related asset becomes both measurable and available.

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## CITY COURT OF PORT ALLEN, LOUISIANA

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*Notes to Financial Statements, continued*

*December 31, 2021*

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

***Reconciliation.*** A reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position is provided on page 16. A reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities is provided on page 18.

***Budgets.*** The proposed budget for the 2021 fiscal year was made available for public inspection at the Court's office on December 17, 2020. The budget is legally adopted and amended, as necessary, by the Court Judge. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments, if applicable.

The budget for the General Fund is prepared on a basis that is consistent with generally accepted accounting principles (GAAP). However, the Court does not budget on-behalf payments (see Note 8) and the Court budgets for installment payment of software as an office expense transaction; therefore, adjustments were made on Schedule I to remove on-behalf payments from the actual amounts for comparison purposes to the budgeted amounts.

***Cash and Cash Equivalents.*** Cash includes amounts in demand deposits. Cash equivalents would include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

***Investments.*** Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and include Louisiana Asset Management Pool which is authorized under Louisiana Revised Statute 33:1321. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are reported at market value. Interest is accrued as earned.

***Capital Assets.*** Capital assets are capitalized at historical cost or estimated cost. The Court maintains a threshold level of \$2,500 or more for capitalizing capital assets.

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# CITY COURT OF PORT ALLEN, LOUISIANA

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*Notes to Financial Statements, continued*

*December 31, 2021*

Capital assets are recorded in the Statement of Net Position and Statement of Activities. 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 following useful lives.

<b>Description</b>	<b>Estimated Lives</b>
Leasehold improvements	39
Furniture and fixtures	10
Equipment	5

**Risk Management.** The Court is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. The Court is covered by insurance provided by the City of Port Allen, Louisiana at levels which management believes is adequate to protect the Court. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

**Use of Estimates.** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Pensions.** For purposes of measuring 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 Louisiana State Employees' Retirement System (LASERS) and additions to/deductions from LASERS' fiduciary net position have been determined on the same basis as they are reported by LASERS. 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.

**Interfund Activities.** The fiduciary funds of the Court collect and disburse funds on behalf of the general fund resulting from fees, charges, and other court costs incurred. In those cases where the physical transfer of assets has not taken place as of year-end, or where repayment is expected, these amounts are accounted for through the various due to and due from accounts.

**Subsequent Events.** Subsequent events have been evaluated through June 22, 2022, which is the date the financial statements were issued.

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# CITY COURT OF PORT ALLEN, LOUISIANA

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Notes to Financial Statements, continued

December 31, 2021

## 2. Deposits

At December 31, 2021, the City Court of Port Allen has cash in demand deposit accounts with a book balance of \$527,855 including \$93,360 attributable to fiduciary funds, which is not presented in the statement of net position.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2021, the Court has \$532,957 in deposits (collective bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance and \$282,957 of pledged securities.

## 3. Investments

As of December 31, 2021, the change in the Court's investments is reported as follows:

	Change in Investments	
	Amortized Cost	Fair Value
Balance December 31, 2020	\$ 44,439	\$ 44,439
Add:		
Investment purchases	20	20
Balance December 31, 2021	\$ 44,459	\$ 44,459

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. 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 in Louisiana are authorized to invest in accordance with I.A.-R.S. 33:2955.

LAMP is an investment pool that, to an extent practical, invest in a manner consistent with GASB 79. The following facts are relevant for investments pools:

- Credit risk: LAMP is rated AAAM by Standard & Poor's.

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# CITY COURT OF PORT ALLEN, LOUISIANA

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*Notes to Financial Statements, continued*

*December 31, 2021*

- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 58 days as of December 31, 2021.
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. The LAMP administrative office can be reached at 800-249-5267 for any questions.

## **Interfund Receivables/Payables**

Summary of balances due from (to) other funds reported in the financial statements:

<b>December 31,</b>	<b>2021</b>
<b>General Fund</b>	
Due from Fines, Fees, and Court Costs Fund	\$ 12,321
Due from Civil Fund	3,328
<b>Fines, Fees, and Court Costs Fund</b>	
Due to General Fund	(12,321)
<b>Civil Fund</b>	
Due to General Fund	(3,328)

# CITY COURT OF PORT ALLEN, LOUISIANA

Notes to Financial Statements, continued

December 31, 2021

## 5. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2021 are as follows:

Governmental Activities	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021
Equipment	\$ 158,518	\$ 4,355	\$ -	\$ 162,873
Furniture and fixtures	23,477	-	-	23,477
Leasehold improvements	7,994	-	-	7,994
Total	189,989	4,355	-	194,344
Less accumulated depreciation:				
Equipment	156,920	1,148	-	158,068
Furniture and fixtures	21,769	79	-	21,848
Leasehold improvements	3,531	251	-	3,782
Total	182,220	1,478	-	183,698
Capital assets, net	\$ 7,769	\$ 2,877	\$ -	\$ 10,646

## 6. Retirement Commitments

### Plan Description

The Court's Judge is provided with pension through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at [www.lasersonline.org](http://www.lasersonline.org).

### 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.

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## CITY COURT OF PORT ALLEN, LOUISIANA

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*Notes to Financial Statements, continued*

*December 31, 2021*

### **Retirement**

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. Our rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service, at age 55 upon completing 25 years of creditable service, and at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015 may retired at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement under throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan



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## CITY COURT OF PORT ALLEN, LOUISIANA

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*Notes to Financial Statements, continued*

*December 31, 2021*

and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5 % accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification.

### **Deferred Benefits**

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

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## CITY COURT OF PORT ALLEN, LOUISIANA

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*Notes to Financial Statements, continued*

*December 31, 2021*

### **Disability Benefits**

Generally, active members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching retirement age, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation or 100% of final average compensation if the injury was the result of an intentional act of violence.

### **Survivor's Benefits**

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member hired before January 1, 2011 who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years of surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

### **Permanent Benefit Increases/Cost-of-Living Adjustments**

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

### *Contributions*

The employer contribution rate is established annually under La. R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined

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## CITY COURT OF PORT ALLEN, LOUISIANA

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*Notes to Financial Statements, continued*

*December 31, 2021*

employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership.

The Court's contractually required composite contribution rate was 43.7% for the period July 1, 2021 through December 31, 2021, and 42.5% for the period of January 1, 2021 through June 30, 2021 of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Employee contribution rate for the year 2021 was 11.5%. Contributions to the pension plan from the Court were \$11,227 for the year ended December 31, 2021.

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

At December 31, 2021, the Employer reported a liability of \$75,460 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2021 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Court's proportion of the Net Pension Liability was based on a projection of the Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Court's proportion was .0014%, which was a decrease of .0006% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Court recognized pension expense of \$20,426. At December 31, 2021, the Court 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>
Differences between expected and actual experience	\$ 75	\$ -
Changes of assumptions	1,848	-
Net difference between projected and actual earnings on pension plan investments	-	(17,597)
Changes in proportion and differences between Court contributions and proportionate share of contributions	-	(29,428)
Board contributions subsequent to the measurement date	5,319	-
Total	<u>\$ 7,242</u>	<u>\$ (47,025)</u>

# CITY COURT OF PORT ALLEN, LOUISIANA

Notes to Financial Statements, continued

December 31, 2021

\$5,319 reported as deferred outflows of resources related to pensions resulting from the Court's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and all amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<b>Year ended June 30:</b>	<b><u>LASERS</u></b>
2022	\$ (30,559)
2023	(2,712)
2024	(3,998)
2025	(7,834)

## *Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 are as follows:

<b>Valuation Date</b>	June 30, 2021
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining</b>	
<b>Service Lives</b>	2 years
<b>Investment Rate of Return</b>	7.40% per annum, net of investment expenses*
<b>Inflation Rate</b>	2.3% per annum
<b>Mortality</b>	<p><b>Non-disabled members</b> – The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018.</p> <p><b>Disabled members</b> – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.</p>
<b>Termination, Disability, and Retirement</b>	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members.

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# CITY COURT OF PORT ALLEN, LOUISIANA

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Notes to Financial Statements, continued

December 31, 2021

## Salary Increases

Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase ranges for specific types of members are:

<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>
Regular	3.0%	12.8%
Judge	2.6%	5.1%
Corrections	3.6%	13.8%
Hazardous Duty	3.6%	13.8%
Wildlife	3.6%	13.8%

## Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments 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.

\*The investment rate of return used in the actuarial valuation for funding purposes was 7.75%, recognizing an additional 35 basis points for gain-sharing. The net return available to fund regular plan benefits is 7.40%, which is the same as the discount rate. Therefore, we conclude that the 7.40% discount is reasonable.

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 of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.61% for 2021. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2021 are summarized in the following table:

# CITY COURT OF PORT ALLEN, LOUISIANA

Notes to Financial Statements, continued

December 31, 2021

Asset Class	Long-Term Expected Real Rate of Return
Cash	-0.29%
Domestic Equity	4.09%
International Equity	5.12%
Domestic Fixed Income	0.49%
International Fixed Income	3.94%
Alternative Investments	6.93%
Total Fund	<u>5.81%</u>

## Discount Rate

The discount rate used to measure the total pension liability was 7.40%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Employer's proportionate share of the Net Pension Liability using the discount rate of 7.40%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1% Decrease (6.40%)	Current Discount Rate (7.40%)	1% Increase (8.40%)
Court's proportionate share of the net pension liability	\$ 102,242	\$ 75,460	\$ 52,671

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# CITY COURT OF PORT ALLEN, LOUISIANA

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Notes to Financial Statements, continued

December 31, 2021

## Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued LASERS 2021 Comprehensive Annual Financial Report at [www.lasersonline.org](http://www.lasersonline.org).

## 7. Related Party Transactions

The City of Port Allen, Louisiana incurs expenditures on behalf of the Court. During the year ended December 31, 2021, the City paid the expenditures for other services and supplies in the amount of \$14,929 on behalf of the Court, which are not included in the accompanying financial statements.

The Court distributes a portion of all fines collected to the City. During the year ended December 31, 2021, the portion of fines collected by the Court, which were available for distribution to the City, totaled \$38,584.

## 8. Operating Leases

The Court leases office equipment under an operating lease agreement with Pitney Bowes for a digital mailing system in April 2021. The life of the lease is sixty months with a minimum lease payment of \$66 per month. Rental expense for this lease was \$593 for the year ended December 31, 2021. The minimum future lease payments under the non-cancelable operating leases are as follows:

Year Ending December 31,	
2022	\$ 792
2023	792
2024	792
2025	792
2026	198
	<u>\$ 3,366</u>

## 9. On-Behalf Payments for Fringe Benefits and Salaries

In accordance with GASB Codification N50, *Non-exchange Transactions*, Sec. 129 on-behalf payments for fringe benefits and salaries are recognized as revenues and expenditures in these financial statements. The following on-behalf payments are shown as intergovernmental revenue in these financial statements. An equal amount has been included as expenditures in the personal services category.

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# CITY COURT OF PORT ALLEN, LOUISIANA

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*Notes to Financial Statements, continued*

*December 31, 2021*

	<b>2021</b>
City of Port Allen	<b>\$ 120,543</b>
State of Louisiana	<b>73,297</b>
West Baton Rouge Parish	<b>37,700</b>
	<b><u>\$ 231,540</u></b>

## **10. New Accounting Pronouncements Not Yet Implemented**

In June 2017, GASB has issued Statement No. 87 “Leases”. This Statement is effective for fiscal years beginning subsequent of December 15, 2019. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provision of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. GASB issued Statement No. 95 “Postponement of the Effective Dates of Certain Authoritative Guidance” which has deferred the effective date of Statement No. 87 Implementation Guide No. 2019-03 by 18 months to fiscal years beginning after June 15, 2021. The Court plans to adopt this Update as applicable by the effective date.

GASB Statement 96, Subscription-Based Information Technology Arrangements: This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangement for government end users. This Statement is effective for fiscal years beginning after June 15, 2022.

Management is currently assessing the impact that the implementation of these pronouncements will have on the basic financial statements, if any.



## CITY COURT OF PORT ALLEN, LOUISIANA

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) -  
Governmental Fund Type - General Fund

For the Year Ended December 31, 2021

	Actual Basis	Adjustment to Budget Basis	Actual (Budgetary Basis)	Budget		Variance Favorable (Unfavorable)
				Original	Final	
<b>Revenues</b>						
Court fees, fines, and cost	\$ 151,050	\$ -	\$ 151,050	\$ 170,000	\$ 150,000	\$ 1,050
Intergovernmental	238,956	(231,540) (1)	7,416	18,000	18,000	(10,584)
Other fees	3,600	-	3,600	13,000	13,000	(9,400)
Interest	846	-	846	5,000	5,000	(4,154)
Total revenues	394,452	(231,540)	162,912	206,000	186,000	(23,088)
<b>Expenditures</b>						
Current						
General and administration	46,203	-	46,203	65,000	65,000	18,797
Travel	16,231	-	16,231	13,000	13,000	(3,231)
Dues and subscriptions	350	-	350	1,000	1,000	650
Office expense and maintenance	14,303	-	14,303	25,000	25,000	10,697
Personnel expenses	328,187	(231,540) (1)	96,647	95,000	82,000	(14,647)
Total current expenditures	405,274	(231,540)	173,734	199,000	186,000	12,266
Capital outlays	4,355	-	4,355	7,000	5,000	645
Total expenditures	409,629	(231,540)	178,089	206,000	191,000	12,911
Revenues Over (Under) Expenditures	(15,177)	\$ -	\$ (15,177)	\$ -	\$ (5,000)	\$ (10,177)
<b>Fund Balance</b>						
Beginning	510,588					
Ending	\$ 495,411					

## Explanation of differences:

- (1) On-behalf payments are reflected as revenue and an expenditure in the Court's financial statement as required by GASB Codification Section N50, Section 129, Nonexchange Transactions. Actual amounts are reconciled on a non-GAAP basis for comparison to budget.

## CITY COURT OF PORT ALLEN, LOUISIANA

### Schedule of Employer's Proportionate Share of the Net Pension Liability

Year Ended December 31, 2021

Fiscal Year*	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered-Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a % of its Covered-Employee Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
<b>LASERS:</b>					
2021	0.0014%	\$ 75,460	\$ 26,551	284.21%	72.8%
2020	0.0020%	\$ 163,759	\$ 37,075	441.70%	58.0%
2019	0.0027%	\$ 198,221	\$ 26,120	758.89%	62.9%
2018	0.0000%	\$ -	\$ -	0.00%	64.3%
2017	0.0000%	\$ -	\$ -	0.00%	62.5%
2016	0.0000%	\$ -	\$ -	0.00%	57.7%
2015	0.0021%	\$ 141,403	\$ 35,655	396.59%	62.7%

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

\* The amounts presented have a measurement date of June 30.

## CITY COURT OF PORT ALLEN, LOUISIANA

## Schedule of Employer's Pension Contributions

Year Ended December 31, 2021

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered-Employee Payroll	Contributions as a Percentage of Covered' Employee Payroll
<b><u>LASERS:</u></b>					
2021	\$ 11,227	\$ 11,064	\$ 163	\$ 26,070	42.44%
2020	\$ 11,938	\$ 11,938	\$ -	\$ 28,121	42.45%
2019	\$ 19,675	\$ 19,675	\$ -	\$ 47,819	41.14%
2018	\$ -	\$ -	\$ -	\$ -	0.00%
2017	\$ -	\$ -	\$ -	\$ -	0.00%
2016	\$ -	\$ -	\$ -	\$ -	0.00%
2015	\$ 12,354	\$ 12,354	\$ -	\$ 31,132	39.68%
2014	\$ 14,323	\$ 14,323	\$ -	\$ 36,975	38.74%
2013	\$ 13,294	\$ 13,294	\$ -	\$ 37,244	35.69%
2012	\$ 13,486	\$ 13,486	\$ -	\$ 44,094	30.58%

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## **CITY COURT OF PORT ALLEN, LOUISIANA**

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*Notes to Required Supplementary Schedules  
Schedule of Employer's Proportionate Share of the  
Net Pension Liability and Schedule of Employer's  
Pension Contributions*

*December 31, 2021*

### **LASERS**

*Changes of Benefit Terms* include:

There were no changes of benefit terms or assumptions for the year ended December 31, 2021.

*Changes of Assumptions*

There were changes in assumptions related to inflation, salary increases, discount rate, mortality and disability rates and other actuarial assumptions, however, none of those changes affected benefit terms or assumptions for the year ended December 31, 2021.

**CITY COURT OF PORT ALLEN, LOUISIANA**

*Schedule of Compensation, Benefits and Other Payments to Agency Head*      *Year Ended December 31, 2021*

**Agency Head Name: William T. Kleinpeter**

<b>Purpose</b>	
Salary	\$ 118,822
Benefits-insurance	18,710
Benefits-retirement	51,272
Dues	200
Conferences	400
Conference travel	3,672
Per diem	234
Continuing professional education fees	1,650
	<u>\$ 194,960</u>

**CITY COURT OF PORT ALLEN, LOUISIANA***Justice System Funding Schedule - Collecting/Disbursing Entity**Year Ended December 31, 2021*

	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>
<b>Beginning Balance of Amounts Collected</b>	<b>\$ 108,874</b>	<b>\$ 107,079</b>
<b>Add: Collections</b>		
Civil Fees	27,137	22,952
Criminal Court Costs/Fees	304,363	236,048
Criminal Fines - Other	83,597	65,463
Probation/Parole/Supervision Fees	1,674	250
Interest Earnings on Collected Balances	78	69
<b>Subtotal Collections</b>	<b>416,849</b>	<b>324,782</b>
<b>Less: Disbursements to Governments and Non-Profits</b>		
City of Port Allen, Criminal Court Costs/Fees	24,720	14,751
City of Port Allen Marshall, Criminal Court Costs/Fees	88,090	72,412
City of Port Allen Marshall - Probation/Parole/Supervision Fees	1,811	300
Judicial College, Criminal Court Costs/Fees	895	770
Indigent Defender Fund, Criminal Court Costs/Fees	81,913	70,079
Louisiana Commission On Law Enforcement, Criminal Court Costs/Fees	42	25
Crime Victims Reparations Fund, Criminal Court Costs/Fees	161	72
Louisiana Dept. of Health and Hospitals, Criminal Court Costs/Fees	1,555	2,095
Treasurer, State of Louisiana CMIS, Criminal Court Costs/Fees	5,466	4,657
West Baton Rouge Parish Council, Criminal Court Costs/Fees	90,617	77,974
City of Port Allen Marshall, Civil Fees	4,288	3,879
Judicial College, Civil Fees	45	49
Treasurer, State of Louisiana, Civil Fees	2,314	2,571
West Baton Rouge Clerk of Court, Civil Fees	210	420
Orleans Parish Sheriffs Office, Civil Fees	90	-
Iberville Parish Sheriffs Office, Civil Fees	38	38
East Baton Rouge Parish Sheriffs Office; Civil Fees	232	69
St. Landry Parish Sheriffs Office; Civil Fees	-	53
Jefferson Parish Sheriffs Office; Civil Fees	-	60
Caddo Parish Sheriffs Office; Civil Fees	92	-
Livingston Parish Sheriffs Office; Civil Fees	-	43
East Baton Rouge City Constable; Civil Fees	300	720
<b>Less: Amounts Retained by Collecting Agency</b>		
City Court of Port Allen, Criminal Fines - Other	82,572	68,978
City Court of Port Allen, Civil Fees	13,805	12,264
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	18,842	5,526
Bond Fee Refunds	-	250
Other Disbursements to Individuals (additional detail is not required)	548	449
<b>Subtotal Disbursements/Retainage</b>	<b>418,644</b>	<b>338,501</b>
<b>Ending Balance of Amounts Collected but not Disbursed/Retained</b>	<b>\$ 107,079</b>	<b>\$ 93,360</b>

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

To the Honorable William T. Kleinpeter  
City Court of Port Allen, Louisiana

We have audited, 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, the financial statements of the governmental activities and each major fund of the City Court of Port Allen, Louisiana, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City Court of Port Allen's basic financial statements, and have issued our report thereon dated June 22, 2022.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City Court of Port Allen'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 City Court of Port Allen's internal control. Accordingly, we do not express an opinion on the effectiveness of City Court of Port Allen's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore,

material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, as items 2021-001 and 2021-002 that we consider to be material weaknesses.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City Court of Port Allen'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and responses as item 2021-003.

### **City Court of Port Allen's Response to Findings**

The City Court of Port Allen's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The City Court of Port Allen's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

PROVOST, SALTER, HARPER & ALFORD, LLC



Baton Rouge, Louisiana  
June 22, 2022



**CITY COURT OF PORT ALLEN, LOUISIANA**

***Schedule of Findings and Responses***

***December 31, 2021***

**Section I - Internal Control Findings**

**Finding 2021-001**

**Material Weakness in Internal Control over Financial Reporting-Preparation of Financial Statements**

*Criteria:* Management is responsible for the preparation of financial statements in accordance with generally accepted accounting principles (GAAP).

*Condition:* The City Court of Port Allen does not have controls in place to prepare financial statements in accordance with generally accounting principles.

*Potential Effect:* Audit adjustments or disclosures required for the financial statements to be in conformity with GAAP may not be made or included.

*Cause:* The City Court of Port Allen does not obtain the necessary continuing education required to be knowledgeable of new standards nor do they subscribe to any service to ensure a current library necessary to prepare financial statements in accordance with GAAP.

This is a repeat finding.

*Recommendation:* Management should continue to evaluate the cost and related benefit to obtain the necessary training and resources to prepare financial statements in accordance with GAAP.

*View of Responsible Official:* The size of the office's accounting and administrative staff does not warrant retaining personnel with such specialized expertise. The judge believes that his staff is fully competent to perform their assigned duties and has determined it is most cost effective to request that the auditor assist with preparing adjustments necessary for the financial statements to be presented in accordance with generally accepted accounting principles. We will continue to monitor this issue on an annual basis.

**CITY COURT OF PORT ALLEN, LOUISIANA**

*Schedule of Findings and Responses, continued*

*December 31, 2021*

*Finding 2021-002*

**Material Weakness in Internal Control over Financial Reporting-Inadequate Segregation of Duties**

*Criteria:* No one person should be assigned duties that would allow that person to commit an error or perpetrate fraud and to conceal the error or fraud. For example, the same person should not be responsible for any two of the following functions:

- 1) Authorization of a transaction;
- 2) Recording of the transaction; and
- 3) Custody of assets involved in the transaction.

*Condition:* The entity does not employ enough personnel to achieve an optimum level of segregation of duties.

*Potential Effect:* Errors could occur which could affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

*Cause:* The size of the entity and its limited accounting staff preclude an adequate segregation of duties and other features of an adequate system of internal control.

*Recommendation:* The resolution of this finding is not under the control of the Court as it may not be cost effective, however the management should monitor the assignment of duties to insure as much segregation of duties as possible.

*View of Responsible Official:* It is not cost effective to totally correct this weakness but we do segregate duties as much as possible.

**CITY COURT OF PORT ALLEN, LOUISIANA**

*Schedule of Findings and Responses, continued*

*December 31, 2021*

*Section II – Compliance Findings*

*Finding 2021-003*

**Failure to Comply with Local Government Budget Act Regarding Requirement to Amend the Budget If Greater Than 5% Variance in Total Revenues and Expenditures**

*Criteria:* R.S. 39:1311 requires that the budget of an entity be amended in the event that total revenue and other sources plus projected revenue and other sources for the remainder of the year, with a fund, are failing to meet budgeted revenues and other sources by 5% or more, and total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, with a fund, are exceeding the total budgeted expenditures and other uses by 5% or more.

*Condition:* Total revenues failed to meet total amended budgeted revenues by 5% or more.

*Effect:* The City Court of Port Allen failed to comply with the Local Government Budget Act and is non-compliant with its requirements.

*Cause:* Management did not amend the budget sufficiently to cover total actual revenues which failed to meet total budgeted revenues by 5% or more.

*Recommendation:* Management should review actual revenues and expenditures as compared to budget throughout the year to ensure compliance with applicable statutes and make budgetary adjustments when deemed necessary.

*View of Responsible Official:* Management will monitor actual revenues as compared to budget throughout the year to evaluate if any budgetary revisions are required.

**CITY COURT OF PORT ALLEN, LOUISIANA*****Schedule of Prior Year Findings******December 31, 2021***

<u>RefNo.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Status of the Finding</u>	<u>Current Year Finding RefNo.</u>
2020-001	2014	Financial statements are required to be prepared in accordance with generally accepted accounting principals	Unresolved	2021-001
2020-002	2016	Inadequate segregation of duties	Unresolved	2021-002
2020-003	2019	Failure to comply with Local Government Budget Act requirement to amend the budget if greater than 5% variance in total revenues and expenditures	Unresolved	2021-003

**INDEPENDENT  
ACCOUNTANT'S REPORT  
ON THE APPLICATION  
OF AGREED-UPON PROCEDURES**

**City Court of Port Allen**

**December 31, 2021**



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# **CITY COURT OF PORT ALLEN, LOUISIANA**

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*December 31, 2021*

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## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Judge William Kleinpeter and the Louisiana Legislative Auditors:

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 January 1, 2021 through December 31, 2021. City Court of Port Allen's management is responsible for those C/C areas identified in the SAUPs.

City Court of Port Allen 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 January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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

We were engaged by the City Court of Port Allen 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 City Court of Port Allen 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.

PROVOST, SALTER, HARPER & ALFORD, LLC

A handwritten signature in blue ink that reads "Provost, Salter, Harper & Alford, LLC". The signature is written in a cursive, flowing style.

Baton Rouge, LA  
June 22, 2022



***Written Policies and Procedures***

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1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
  - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
  - 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.
  - c) ***Disbursements***, including processing, reviewing, and approving.
  - 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).
  - 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.
  - 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.
  - 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).
  - h) ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
  - 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.
  - j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

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

**Findings:**

*No exceptions noted.*

***Board or Finance Committee***

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- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

**Findings:**

*The entity does not have a board or finance committee. Therefore, this procedure was not applicable to the entity.*

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds<sup>7</sup>. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

**Findings:**

*The entity does not have a board or finance committee. Therefore, this procedure was not applicable to the entity.*

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

**Findings:**

*The entity does not have a board or finance committee. Therefore, this procedure was not applicable to the entity.*

***Bank Reconciliations***

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

*We obtained a listing of 4 bank accounts.*

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

- 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.

**Findings:**

*Management does not have documentation that it has researched reconciling items that have been outstanding for more than 12 months for four of the bank accounts.*

**Collections (excluding electronic funds transfers)**

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

*Cash is only collected at the City Court office in Port Allen.*

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

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

**Findings:**

*No exceptions noted.*

- 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.

**Findings:**

*No exceptions noted.*

- 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.

**Findings:**

*No exceptions noted.*

- 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.

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

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

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

- d) Observe 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).

**Findings:**

*8 of the tested deposits were not made within one business day of receipt at the collection location.*

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

**Findings:**

*No exceptions noted.*

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

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

*Payments are only processed at the City Court office in Port Allen.*

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

- 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.

**Findings:**

*No exceptions noted.*

- 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.]

**Findings:**

*No exceptions noted.*

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

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

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

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

*We obtained a listing of active credit cards for the fiscal period, including the card numbers and the names of the persons who maintained possession.*

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

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

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

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

*We obtained a list of all reimbursements for travel and related expenses from the general ledger totaling \$6,263.94.*

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

**Findings:**

*One expense reimbursement was for more than approved reimbursement rate.*

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

**Contracts**

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

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

***Payroll and Personnel***

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

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

**Findings:**

*The entity did not make any termination payments during the fiscal period. Therefore, this procedure was not applicable to the entity.*

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

*Per management, all employer and employee portions of third-party payroll related amounts have been paid, and any associated forms have been filed, by required deadlines.*

**Ethics**

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

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

**Findings:**

*No exceptions noted.*

- b) Observe 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.

**Findings:**

*There were no changes to the ethics policy during the fiscal period. Therefore, this procedure was not applicable to the entity.*

**Debt Service**

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

**Findings:**

*No debt instruments were issued during the fiscal period; therefore, this procedure is not applicable.*

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

**Findings:**

*No bonds/notes were outstanding during the fiscal period; therefore, this procedure is not applicable.*

**Fraud Notice**

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

**Findings:**

*There were no misappropriations of public funds and assets during the fiscal period; therefore, this procedure is not applicable.*

24. Observe 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.

**Findings:**

*No exceptions noted.*

**Information Technology Disaster Recovery/Business Continuity**

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25. We performed the procedure and discussed the results with management.
- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

**Findings:**

*No exceptions noted*

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

**Findings:**

*No exceptions noted*

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

**Findings:**

*No exceptions noted.*

***Sexual Harassment***

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

**Findings:**

*No exceptions noted.*

27. Observe 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).

**Findings:**

*No exceptions noted.*

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

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

**Findings:**

*No exceptions noted.*

- b) Number of sexual harassment complaints received by the agency;

**Findings:**

*No exceptions noted.*

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

**Findings:**

*No exceptions noted.*

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

**Findings:**

*No exceptions noted.*

- e) Amount of time it took to resolve each complaint.

**Findings:**

*No exceptions noted.*



**CITY COURT OF PORT ALLEN**  
WARD III - PARISH OF WEST BATON ROUGE

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June 22, 2022

Provost, Salter, Harper and Alford, LLC  
8550 United Plaza Blvd, Suite 600  
Baton Rouge, Louisiana 70809

RE: Independent Accountant's Report on the Application of Agreed-Upon Procedures

The following is my response to the findings of the recent Report on Applying Agreed-Upon Procedures for the City Court of Port Allen:

Procedure 3 c):

The checks for the City Court of Port Allen now include a statement that the check is void after 90 days. Any uncashed checks will be voided.

Procedure 7d):

While the City Court does not have adequate staff to assure a complete segregation of duties, in our efforts to segregate duties as much as possible, I personally make the deposits. Given the small staff and my part-time status, sometimes it is not possible to make deposits daily. Any funds not deposited are stored in a vault.

Procedure 14a):

The City Court reimburses the Judge and employees for mileage at the rate published by the IRS. I was unaware that the IRS had lowered the rate.

If you have any questions or if any further action is needed, please contact me at (225)346-4702 or at [will@portallencitycourt.com](mailto:will@portallencitycourt.com).

Sincerely,

William T. Kleinpeter  
Judge, City Court of Port Allen