

CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2023**

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Bob Robinson
Claiborne Parish Assessor
Homer, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the General Fund, of the Assessor, a component unit of Claiborne Parish Police Jury, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Claiborne Parish Assessor's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Claiborne Parish Assessor, as of December 31, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Claiborne Parish Assessor's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Claiborne Parish Assessor'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 budgetary comparison information (page 32); the Employee Health Care Plan – Schedule of Funding Progress (page 33); the Schedule of Employer's Proportionate Share of Net Pension Liability (page 34); and the Schedule of Employer Contributions to the Retirement System (page 35) 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.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Claiborne Parish Assessor's basic financial statements. The accompanying Schedule of Compensation, Reimbursements, and other Payments to Assessor, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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, Reimbursements, and other Payments to Agency Head, is 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 7, 2024, on our consideration of the Claiborne Parish Assessor's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Claiborne Parish Assessor's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Claiborne Parish Assessor's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
June 7, 2024

BASIC FINANCIAL STATEMENTS

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2023**

ASSETS

Cash and cash equivalents	\$ 2,591,070
Receivables	492,881
Capital assets, net of accumulated depreciation	915
TOTAL ASSETS	3,084,866

DEFERRED OUTFLOWS

Pension related	221,066
OPEB related	307,590
TOTAL DEFERRED OUTFLOWS	528,656

LIABILITIES

Current:	
Accounts, salaries, and other current payables	1,905
Noncurrent:	
Net pension obligation	265,227
Net OPEB obligation	906,367
TOTAL LIABILITIES	1,173,499

DEFERRED INFLOWS

Pension related	29,738
OPEB related	98,016
TOTAL DEFERRED INFLOWS	127,754

NET POSITION

Net investment in capital assets	915
Unrestricted net position	2,311,354
TOTAL NET POSITION	\$ 2,312,269

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

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023**

	FUNCTIONS - GOVERNMENTAL ACTIVITIES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
General government	<u>\$ 857,050</u>	<u>\$ 1,350</u>	<u>\$ 20,063</u>	<u>\$ -</u>	<u>\$ (835,637)</u>
General revenues:					
					508,611
					78,672
					140,039
					<u>727,322</u>
					(108,315)
					<u>2,420,584</u>
					<u>\$ 2,312,269</u>

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

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**GOVERNMENTAL FUND - GENERAL FUND
BALANCE SHEET
AS OF DECEMBER 31, 2023**

ASSETS

Assets:

Cash and cash equivalents	\$ 2,591,070
Receivables	<u>492,881</u>
TOTAL ASSETS	<u>\$ 3,083,951</u>

LIABILITIES AND FUND BALANCES

Liabilities:

Current:

Accounts, salaries, and other current payables	<u>\$ 1,905</u>
--	-----------------

Fund balances:

Unassigned	<u>3,082,046</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,083,951</u>

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

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2023**

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance	\$3,082,046
Capital assets used in governmental activities are not financial resources and, therefore, are deferred in the fund statements.	915
Deferred items related to net OPEB liability:	
Deferred outflows	307,590
Deferred inflows	(98,016)
Deferred items related to net pension liability:	
Deferred outflows	221,066
Deferred inflows	(29,738)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	
Net OPEB obligation	(906,367)
Net pension liability	(265,227)
Net position of governmental activities	<u>\$2,312,269</u>

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

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2023**

Revenues:	
Taxes	
Ad Valorem	\$ 508,611
Intergovernmental	
State government shared revenue	20,063
Charges for services	1,350
Investment earnings	78,672
Other revenues	<u>1,811</u>
Total revenues	<u>610,507</u>
Expenditures:	
General government:	
Personal services	423,336
Operating services	102,451
Materials and supplies	48,725
Travel and other charges	<u>16,600</u>
Total expenditures	<u>591,112</u>
Net change in fund balance	19,395
Fund balance at beginning of year	<u>3,062,651</u>
Fund balance at end of year	<u><u>\$3,082,046</u></u>

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

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT
OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE TO THE STATEMENT OF ACTIVITIES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

Amounts reported for governmental activities in the statement of net position are different because:

Net change in fund balance **\$ 19,395**

Payments of long-term debt, including contributions to the OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.

OPEB expense **(98,166)**
Pension expense **(166,928)**

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Depreciation expense **(844)**

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. They are reported as unavailable revenues, a deferred inflow.

OPEB revenue **51,068**
Nonemployer contributions to pension plan **87,160**

Change in net assets of governmental activities **\$ (108,315)**

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

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, Claiborne Parish Assessor (the Assessor) is elected by the voters of the parish and serves a term of four years. The Assessor assesses all real and movable property in the parish subject to ad valorem taxation, prepares tax rolls, and submits the rolls to the Louisiana Tax Commission and other governmental bodies as prescribed by law. The Assessor is authorized to appoint as many deputies as necessary for the efficient operation of the office and to provide assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the Assessor is officially and pecuniarily responsible for the actions of the deputies.

GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Assessor is considered a component unit of the Claiborne Parish Police Jury since it is fiscally dependent on the Claiborne Parish Police Jury for office space and related utility costs. For the purposes of this financial report, this component unit serves as the nucleus for its own financial reporting entity and issues separate financial statements.

At December 31, 2023, there are approximately 35,000 real, movable, and public service assessment listings.

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

Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. The Assessor has only one fund, the General Fund, a governmental fund.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. Separate financial statements are provided for governmental funds.

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Assessor considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Ad valorem taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Assessor.

The Assessor reports one governmental fund, the General Fund, which is the Assessor's primary operating fund. It accounts for all of the Assessor's financial resources.

Amounts reported as program revenues include charges to customers or applicants for goods, services, or privileges provided. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Assessor's policy to use restricted resources first, then unrestricted resources as they are needed.

Receivables and payables

All trade and ad valorem tax receivables are shown net of an allowance for uncollectibles, when material.

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

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and payables (continued)

As provided by Louisiana Revised Statute 47:1925, the Assessor is authorized to levy an ad valorem tax in lieu of pro rata deductions from ad valorem taxing authorities. For the year ended December 31, 2023, the Assessor levied 4.40 mills to provide funding for the office.

Ad valorem tax revenues that are not expected to be collected within sixty days of year end are presented as “unavailable ad valorem tax revenue”, a deferred inflow, in accordance with paragraph 30 of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

The following are the principal taxpayers and related property tax revenue for the Assessor:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>	<u>Ad Valorem Tax Revenue</u>
Claiborne Electric Co-op	\$ 4,718,270	3.35%	\$ 393,759
Texas Gas Transmission Co.	3,959,430	2.81%	330,839
Gulf South Pipeline Co., LLC	3,161,160	2.24%	268,446
Midcontinent Express	3,101,792	2.20%	263,404
Mid-Valley Pipeline Company	3,013,090	2.14%	251,362
Entergy Louisiana, Inc.	2,961,640	2.10%	239,261
ETC Texas Pipeline	2,873,609	2.04%	234,561
Gulf South Pipeline Co., LLC	2,953,960	2.09%	228,252
Urban Oil & Gas Group, LLC	2,534,552	1.80%	208,162
XTO Energy	2,150,840	1.53%	177,222
Totals	<u>\$ 31,428,343</u>	<u>22.30%</u>	<u>\$ 2,595,268</u>

Budgets

The Assessor uses the following budget practices:

The Assessor adopted an operating budget on a basis consistent with generally accepted accounting principles on his governmental fund for the year ended December 31, 2023, as required by generally accepted accounting principles as applicable to governmental units and as required by Louisiana law. Budgetary data is prepared based on prior-year actual operating revenues and expenditures and expected differences between actual and anticipated revenues and expenditures. The budget is monitored by management and amended throughout the year as necessary.

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets (continued)

The 2023 budget for the general fund was authorized by the Assessor, made available for public inspection at the Assessor's office, and adopted by the Assessor. The Assessor did not amend the budget prior to the end of the year.

The budget is established and controlled by the Assessor at the object level of expenditure. Appropriations lapse at the end of the year and must be appropriated for the following year to be expended.

Cash and cash equivalents

Cash includes amounts in interest-bearing demand deposits and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Assessor may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Cash deposits are reported at carrying amounts, which reasonably approximate fair value.

Investments

Under state law, the Assessor may invest in United States bonds, notes, or certificates. 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 stated at cost.

Inventories

Inventories are accounted for using the consumption method, where expenditures are recognized as the inventory is used. All purchased inventory items are valued at cost using the first-in/first-out method.

Capital assets

Capital assets are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their estimated fair value at the date of donation. The capitalization threshold for equipment is \$1,000. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Furniture and fixtures	5-10
Vehicles	5-15
Equipment	5-20

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred inflows

GASB Concepts Statement No. 4 defines a deferred inflow of resources as an acquisition of net assets by the government that is applicable to a future reporting period. GASB Statement No. 65 requires amounts that are not available to be presented as deferred inflows. As discussed above, ad valorem tax revenue is not considered available and is therefore not recognized as revenue if it is not collected within sixty days after year end. Therefore, the amount that is collected or estimated to be collected more than sixty days after year end is presented as unavailable ad valorem tax revenue, a deferred inflow.

Compensated absences

All employees receive from ten to twenty days of noncumulative vacation leave each year, depending on length of service. Employees earn eighteen days of noncumulative sick leave each year. At December 31, 2023, there are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure.

Fund Balance Classifications and Net Position

Fund balances are reported under the following fund balance classifications:

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

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position (Continued)

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

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

Net investment in capital assets - Consists of capital assets including restricted capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations. The Assessor first uses restricted net position for expenses incurred when both restricted and unrestricted net position are available for use. The use of restricted net position may be deferred based on a review of the specific transaction.

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

Reconciliation of Government-wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation of the government-wide statements to the governmental fund financial statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic measurement focus and full accrual basis of accounting. Major items included in the reconciliation are capital assets, inventories and prepaid expenses, long-term debt, accrued interest, long-term liabilities, and deferred revenue, which are shown on the government-wide but not the governmental fund statements.

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of estimates

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

NOTE 2 – CASH AND CASH EQUIVALENTS

Custodial credit risk is the risk that, in the event of a bank failure, deposits of the Assessor's office may not be returned to the Assessor. The Assessor's policy to ensure that there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the Assessor that the fiscal agent bank has failed to pay deposited funds upon demand.

At December 31, 2023, the Assessor has cash and cash equivalents (book balances) totaling \$2,591,070 as follows:

Cash and cash equivalents:	
Demand deposits	\$ 21,480
Time deposits	<u>2,569,590</u>
Total	<u>\$ 2,591,070</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2023, all of the Assessor's bank balances of \$2,612,613 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 293,023</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Assessor's name	<u>2,319,590</u>
Total balances exposed to custodial credit risk	<u>2,319,590</u>
Total bank balances	<u>\$ 2,612,613</u>

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 3 – RECEIVABLES

As of December 31, 2023, receivables for ad valorem taxes, state revenue sharing, and others were \$477,328, \$13,694, and \$1,859, respectively. No allowance has been recorded as the Assessor expects to collect the receivables.

NOTE 4 – CAPITAL ASSETS

A schedule of changes in capital assets for the year ended December 31, 2023, follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets being depreciated:				
Furniture and equipment	\$ 161,562	\$ -	\$ -	\$ 161,562
Less accumulated depreciation for:				
Furniture and equipment	159,803	844	-	160,647
Total capital assets being depreciated	<u>1,759</u>	<u>(844)</u>	<u>-</u>	<u>915</u>
Governmental activities, capital assets, net	<u>\$ 1,759</u>	<u>\$ (844)</u>	<u>\$ -</u>	<u>\$ 915</u>

NOTE 5 – LONG-TERM OBLIGATIONS

Long-term obligation transactions for the year ended December 31, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental activities:				
Net Pension Liability (Asset)	\$ 354,260	\$ -	\$ (89,033)	\$ 265,227
Net OPEB Liability	691,505	214,862	-	906,367
Governmental activity long-term liabilities	<u>\$1,045,765</u>	<u>\$214,862</u>	<u>\$ (89,033)</u>	<u>\$ 1,171,594</u>

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 6 – LOUISIANA ASSESSORS’ RETIREMENT SYSTEM

Louisiana Assessors’ Retirement Fund (Fund)

The Claiborne Parish Assessor contributes to the Louisiana Assessors' Retirement Fund which is a cost-sharing, multiple-employer, defined benefit pension plan. Substantially, all employees participate in the Plan. The Louisiana Assessors’ Retirement Fund was created by Act 91 Section 1 of the 1950 regular Legislative Session. The Fund was created by Act 91 Section 1 of the 1950 regular Legislative Session, and it functions under the provisions of Louisiana Revised Statutes 11:1401 through 1494. The plan is a qualified plan as defined by the Internal Revenue Code Section 401(a), effective January 1, 1998. Membership in the Fund is a condition of employment for Assessors and their full-time employees.

Members who were hired before October 1, 2013, will be eligible for pension benefits once they have either reached the age of fifty-five and have at least twelve years of service or have at least thirty years of service, regardless of age. Members who were hired on or after October 1, 2013 will be eligible for pension benefits once they have either reached the age of sixty and have at least twelve years of service or have reached the age of fifty-five and have at least thirty years of service.

Members whose first employment making them eligible for membership began prior to October 1, 2006, are entitled to annual pension benefits equal to three and one-third percent of their highest monthly average final compensation received during any 36 consecutive months, multiplied by their total years of service, not to exceed 100% of monthly average final compensation.

Members whose first employment making them eligible for membership began on or after October 1, 2006 but before October 1, 2013, are entitled to annual pension benefits equal to three and one-third percent of their highest monthly average final compensation received during any 60 consecutive months, multiplied by their total years of service, not to exceed 100% of monthly average final compensation.

Members whose first employment making them eligible for membership began on or after October 1, 2013 but who have less than thirty years of service, are entitled to annual pension benefits equal to three percent of their highest monthly average final compensation received during any 60 consecutive months, multiplied by their total years of service, not to exceed 100% of monthly average final compensation. Members whose first employment making them eligible for membership began on or after October 1, 2013 and have thirty or more years of service, are entitled to annual pension benefits equal to three and one-third percent of their highest monthly average final compensation received during any 60 consecutive months, multiplied by their total years of service, not to exceed 100% of monthly average final compensation. Members may elect to receive their pension benefits in the form of a joint and survivor annuity.

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 6 – LOUISIANA ASSESSORS’ RETIREMENT SYSTEM (CONTINUED)

If members terminate before rendering 12 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to the employer’s contributions. Benefits are payable over the employee’s lives in the form of a monthly annuity. Members may elect to receive the actuarial equivalent of their retirement allowance in a reduced retirement payable throughout life with the following options:

1. If the member dies before he has received in retirement payments purchased by his contributions the amount he had contributed to the fund before his retirement, the balance shall be paid to his legal representatives or to such person as he shall nominated by written designation.
2. Upon the member’s death, his reduced retirement allowance shall be continued throughout the life of and paid to his surviving spouse.
3. Upon the member’s death, one-half of his reduced retirement allowance shall be continued throughout the life of and paid to his surviving spouse.
4. The member may elect to receive some other board-approved benefit or benefits that together with the reduced retirement allowance shall be of equivalent actuarial value to his retirement alone.

Survivor Benefits

The Fund provides benefits for surviving spouses and minor children under certain conditions which are outlined in the Louisiana Revised Statute.

Disability Benefits

The Board of Trustees shall award disability benefits to eligible members who have been officially certified as disabled by the State Medical Disability Board. The disability benefit shall be the lesser of (1) or (2) as set forth below:

1. A sum equal to the greater of forty-five percent (45%) of final average compensation, or the member’s accrued retirement benefit at the time of termination of employment due to disability; or
2. The retirement benefit which would be payable assuming accrued creditable service plus additional accrued service, if any, to the earliest normal retirement age based on final average compensation at the time of termination of employment due to disability.

Upon approval for disability benefits, the member shall exercise an optional retirement allowance as provided in R.S. 11:1423 and no change in the option selected shall be permitted after it has been filed with the board. The retirement option factors shall be the same as those utilized for regular retirement based on the age of the retiree and that of the spouse, had the retiree continued in active service until the earliest normal retirement date.

For the year ended December 31, 2023, the Claiborne Parish Tax Assessor's total payroll for all employees was \$269,466. Total covered payroll was \$269,466. Covered payroll refers to all compensation paid by the Claiborne Parish Assessor to active employees covered by the Plan.

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 6 – LOUISIANA ASSESSORS' RETIREMENT SYSTEM (CONTINUED)

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2023, the actual employer contribution rate was 8.00%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the Fund receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. The Claiborne Parish Tax Assessor's contributions to the Fund for the year ending December 31, 2023 were \$10,442.

Members are required by state statute to contribute 8.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Claiborne Parish Assessor to the Fund monthly.

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

At December 31, 2023, the Assessor reported a liability of \$265,227 for its proportionate share of the Net Pension Liability/Asset. The Net Pension Liability/Asset was measured as of September 30, 2023 and the total pension liability/asset used to calculate the Net Pension Liability/Asset was determined by an actuarial valuation as of that date. The Claiborne Parish Tax Assessor's proportion of the Net Pension Liability/Asset was based on a projection of the Claiborne Parish Tax Assessor's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At September 30, 2023, the Assessor's proportion was 0.541324%, which was a decrease of .006537% from its proportion measured as of September 30, 2022.

For the year ended December 31, 2023, the Claiborne Parish Assessor recognized pension expense of \$177,891 plus the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$10,963). Total pension expense for the Claiborne Parish Assessor for the year ended December 31, 2023 was \$166,928.

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 6 – LOUISIANA ASSESSORS’ RETIREMENT SYSTEM (CONTINUED)

At December 31, 2023, the Assessor reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	8,540	29,163
Changes in assumptions	69,782	-
Net difference between projected and actual earnings on pension plan	138,570	-
Changes in employer’s proportion of beginning net pension liability	806	399
Differences between employer and proportionate share of contributions	-	176
Subsequent measurement contributions	3,368	-
Total	221,066	29,738

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

Year ended December 31,	
2024	44,973
2025	58,202
2026	109,505
2027	(23,071)
2028	(1,646)

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 6 – LOUISIANA ASSESSORS’ RETIREMENT SYSTEM (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of September 30, 2023, are as follows:

Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	5.50%, net of pension plan investment expense, including inflation.
Inflation Rate	2.10%
Salary Increases	5.25%
Annuitant and Beneficiary Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 120% with full generational projection using the appropriate MP-2019 improvement scale.
Active Members Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 120% with full generational projection using the appropriate MP-2019 improvement scale.
Disabled Annuitant Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 120% with full generational projection using the appropriate MP-2019 improvement scale.

Discount Rate

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 2.5%, and an adjustment for the effect of rebalancing/diversification. The resulting long-term expected arithmetic nominal return was 7.85% as of September 30, 2023.

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 6 – LOUISIANA ASSESSORS’ RETIREMENT SYSTEM (CONTINUED)

Best estimates of arithmetic real rates of return for each major asset class included in the Fund’s target asset allocation as of September 30, 2023, are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	7.50%
International equity	8.50%
Domestic bonds	2.50%
International bonds	3.50%
Real estate	4.50%
Alternative Assets	5.87%

The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems’ Actuarial Committee. Based on these assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Claiborne Parish Assessor’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Claiborne Parish Tax Assessor’s proportionate share of the net pension liability calculated using the discount rate of 5.50 %, as well as what the Fund’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (4.50%) or one percentage-point higher (6.50%) than the current rate:

	<u>Changes in Discount Rate</u>		
	1% Decrease <u>(4.50%)</u>	Current Discount Rate (5.50%)	1% Increase <u>(6.50%)</u>
2023 Net pension liability	\$595,800	\$265,227	\$15,855

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 6 – LOUISIANA ASSESSORS’ RETIREMENT SYSTEM (CONTINUED)

Payables to the Pension Plan

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

Plan Fiduciary Net Position

The Fund has issued a stand-alone audit report on its financial statements for the year ended September 30, 2023. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.la.gov, or by contacting the Louisiana Assessors’ Retirement Fund, Post Office Box 14699, Baton Rouge, Louisiana 70898.

NOTE 7 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

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

Benefits Provided – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by the Louisiana Assessors' Retirement Fund, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: Attainment of age 55 and 12 years of service; or, any age and 30 years of service; employees hired on and after October 1, 2013 are not able to retire or enter DROP until age 60 with 12 years of service; or, age 55 with 30 years of service. The retiree must also have 20 years of service for the retiree to receive employer contributions.

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE 7 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)**

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The insurance coverage while active is continued after retirement, but the retiree insurance amount is limited to 50% of the amount that was covered while active prior to age 70.

Employees covered by benefit terms – At December 31, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>3</u>
Total	<u><u>6</u></u>

Total OPEB Liability

The Assessor’s total OPEB liability is \$906,367 as of the measurement date December 31, 2023, the end of the fiscal year.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation
Discount rate	3.72% annually (Beginning of Year to Determine ADC) 3.26%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Medical: 5.5% annually for 5 years; then 4.14% after 52 years Administrative: 3% Dental: 4%
Mortality	PUB-2010/2021

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2023, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2023.

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE 7 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)**

Changes in the Total OPEB Liability

Balance at December 31, 2022	<u>\$ 691,505</u>
Changes for the year:	
Service Cost	\$ 25,053
Interest	26,190
Differences between expected and actual experience	173,757
Changes in assumptions	40,930
Benefit payments and net transfers	<u>(51,068)</u>
Net Changes	<u>\$ 214,862</u>
 Balance at December 31, 2023	 <u>\$ 906,367</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Assessor, as well as what the Assessor’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26%) or 1-percentage-point higher (4.26%) than the current discount rate:

	1.0% Decrease (2.26%)	Current Discount (3.26%)	1.0% Increase (4.26%)
Total OPEB Liability	<u>1,033,931</u>	<u>906,367</u>	<u>800,163</u>

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

	1.0% Decrease (4.5%)	Current Discount (5.5%)	1.0% Increase (6.5%)
Total OPEB Liability	<u>812,106</u>	<u>906,367</u>	<u>1,025,016</u>

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE 7 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)**

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

For the year ended December 31, 2023, the Assessor recognized OPEB expense of \$98,167. At December 31, 2023, the Assessor reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 196,796	\$ (45,571)
Changes in assumptions	110,794	(52,445)
Total	<u>\$ 307,590</u>	<u>\$ (98,016)</u>

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

Years ending December 31:	
2024	46,924
2025	46,924
2026	46,924
2027	33,020
2028	35,781
Thereafter	-

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 8 – NEW ACCOUNTING STANDARDS

GASB Statement No. 99, *Omnibus 2022*, was issued April 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes the requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance; The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter; and the requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 100, Accounting Changes And Error Corrections—An Amendment Of GASB Statement No. 62 - The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 101, Compensated Absences - The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 8 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 102, *Certain Risk Disclosures*, was issued December 2023. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following (1) the concentration or constraint, (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements, and (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

NOTE 9 - STEWARDSHIP

Actual revenues exceeded budgeted amounts by 7%. Actual expenditures exceeded budgeted amounts by 8%.

NOTE 10 –CONTINGENCIES

There was no litigation pending at December 31, 2023.

NOTE 11 – RISK MANAGEMENT

The Assessor is exposed to various risks of loss relating to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties.

NOTE 12 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 7, 2024, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**GOVERNMENTAL FUND - GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budgeted Amounts		Actual	Variance
	Original	Final		with Final Budget
Revenues:				
Taxes				
Ad Valorem	\$ 520,000	\$ 520,000	\$ 508,611	\$ (11,389)
Intergovernmental				
State government shared revenue	22,000	22,000	20,063	(1,937)
Charges for services	4,000	4,000	1,350	(2,650)
Investment earnings	24,000	24,000	78,672	54,672
Other revenues	1,000	1,000	1,811	811
Total revenues	571,000	571,000	610,507	39,507
Expenditures:				
General government:				
Personal services	450,000	450,000	423,336	26,664
Operating services	40,000	40,000	102,451	(62,451)
Materials and supplies	25,000	25,000	48,725	(23,725)
Travel and other charges	20,000	20,000	16,600	3,400
Capital outlay	10,000	10,000	-	10,000
Total expenditures	545,000	545,000	591,112	(46,112)
Net change in fund balances	26,000	26,000	19,395	85,619
Fund balance at beginning of year	50,000	50,000	3,062,651	3,012,651
Fund balance at end of year	\$ 76,000	\$ 76,000	\$ 3,082,046	\$ 3,098,270

Note: The schedule is prepared on the modified accrual basis of accounting

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**EMPLOYEE HEALTH CARE PLAN
SCHEDULE OF FUNDING PROGRESS
AS OF DECEMBER 31, 2023**

GASB 75:

Measurement Date	Fiduciary Net Position	Total OPEB Liability - Entry Age Normal Percentage of Salary	Net OPEB Liability	Funded Ratio	Covered Payroll	Net OPEB Liability as a Percentage of Covered Payroll
December 31, 2023	\$ -	\$ 906,367	\$ 906,367	0.00%	\$ 251,705	360.09%
December 31, 2022	\$ -	\$ 691,505	\$ 691,505	0.00%	\$ 244,374	282.97%
December 31, 2021	\$ -	\$ 830,065	\$ 830,065	0.00%	\$ 246,143	337.23%
December 31, 2020	\$ -	\$ 822,031	\$ 822,031	0.00%	\$ 238,974	343.98%
December 31, 2018	\$ -	\$ 670,151	\$ 670,151	0.00%	\$ 242,612	276.22%

GASB 45:

Actuarial Valuation Date	Actuarial Valuation of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
December 31, 2015	\$ -	\$ 288,914	\$ 288,914	0%	\$ 255,715	112.98%
December 31, 2012	\$ -	\$ 370,879	\$ 370,879	0%	\$ 188,879	196.36%
December 31, 2008	\$ -	\$ 491,459	\$ 491,459	0%	\$ 172,570	284.79%

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

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2023**

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
2015	0.603358%	\$ 315,751	\$253,528	125%	85.57%
2016	0.608605%	\$ 214,758	\$264,969	81%	90.68%
2017	0.562617%	\$ 98,723	\$247,002	40%	95.61%
2018	0.525798%	\$ 102,217	\$231,770	44%	95.46%
2019	0.543032%	\$ 143,242	\$242,612	59%	94.12%
2020	0.534759%	\$ 81,698	\$248,825	33%	96.79%
2021	0.540545%	\$ (177,680)	\$250,193	-71%	106.48%
2022	0.534786%	\$ 354,260	\$255,342	139%	87.25%
2023	0.541324%	\$ 265,227	\$ 266,273	100%	90.91%

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

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Year	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as A percentage Of Covered Employee Payroll
2015	\$ 34,226	\$ 34,226	\$ -	\$ 253,528	13.50%
2016	\$ 35,771	\$ 35,771	\$ -	\$ 264,969	13.50%
2017	\$ 24,700	\$ 24,700	\$ -	\$ 247,002	10.00%
2018	\$ 18,542	\$ 18,542	\$ -	\$ 231,770	8.00%
2019	\$ 19,409	\$ 19,409	\$ -	\$ 242,612	8.00%
2020	\$ 19,752	\$ 19,752	\$ -	\$ 246,897	8.00%
2021	\$ 18,219	\$ 18,219	\$ -	\$ 251,292	7.25%
2022	\$ 11,872	\$ 11,872	\$ -	\$ 256,692	4.62%
2023	\$ 10,442	\$ 10,442	\$ -	\$ 269,466	3.87%

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

OTHER SUPPLEMENTAL INFORMATION

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS
AND OTHER PAYMENTS TO ASSESSOR
FOR THE YEAR ENDED DECEMBER 31, 2023**

Description	Amount
Salary per LRS 47:1907	\$ 128,562
Expense allowance per LRS 47:1907	12,847
Benefits:	
Insurance	31,647
Retirement	5,513
Deferred compensation	11,110
Travel reimbursements	1,826
Auto allowance	20,832
Phone allowance	720
Other	480
	<u>\$ 213,537</u>

OTHER REPORTS

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

Honorable Bob Robinson
Claiborne Parish Assessor
Homer, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities and the General Fund of the Assessor, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Assessor's basic financial statements and have issued our report thereon dated June 7, 2024.

Report on Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2023-002 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2023-001 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Assessor's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2023-002.

Claiborne Parish Assessor's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Assessor's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Assessor's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
June 7, 2024

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2023**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities and the General Fund of the Claiborne Parish Assessor.
2. One material weakness is reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. One significant deficiency relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
4. One instance of noncompliance material to the financial statements of the Claiborne Parish Assessor was disclosed during the audit.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

2023-001 Inadequate Segregation of Duties

Year First Reported

2018

Criteria

A proper internal control system segregates the duties of authorization, custody, and recording.

Condition

During 2023, the Assessor performed many functions including:

- Opening mail
- Preparing deposits
- Recording deposits
- Preparing vendor checks
- Processing payroll
- Signing checks
- Issuing checks

As the Assessor is the only elected official, there is no one to provide oversight.

Cause

The Assessor has concluded that it is not feasible for employees to be assigned any of the above duties or to hire additional personnel.

Effect

Lack of proper segregation of duties increases the risk that assets could be misappropriated, or misstatements recorded and that such actions could go undetected.

CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2023

Recommendation

We have no recommendation.

Management's Response

See the Assessor's Corrective Action Plan.

2023-002 Failure to Comply with the Local Government Budget Act

Year First Reported

2023

Criteria

The Louisiana Local Government Budget Act includes the amendment of the budget when projected amounts vary unfavorably by more than five percent from budgeted amounts.

Condition

Actual expenditures and other uses exceeded budgeted amounts by \$46,112 or eight percent.

Cause

Internal control policies and procedures did not prevent noncompliance. The Assessor did not amend the budget.

Effect

The Assessor appears to have violated the Act. Over expenditure could have been detrimental to the Assessor's financial condition.

Recommendation

We recommend that management evaluate all the requirements of the Act for the purpose of designing and implementing procedures to ensure compliance with all requirements.

Management's Response

See the Assessor's Corrective Action Plan.

**CLAIBORNE PARISH ASSESSOR
HOMER, LOUISIANA**

**STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023**

2022-001 Inadequate Segregation of Duties

This finding is repeated as 2023-001.

OFFICE OF CLAIBORNE PARISH TAX ASSESSOR

BOB ROBINSON, ASSESSOR



Phone: 318-927-3022
Fax: 318-927-5941
508 E. Main St.
Homer, LA 71040
claiborneassessor@gmail.com

June 7, 2024

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

The Louisiana Legislative Auditor (LLA) is considered to be a specified party to the Statewide Agreed-Upon Procedures (AUPs) and acknowledges that the procedures performed are appropriate for their purposes by their acceptance of the standard audit engagement approval forms. In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the LLA's statewide agreed-upon procedures (AUPs), for the fiscal period **January 1, 2023 through December 31, 2023**, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; fraud notice; information technology disaster recovery/business continuity; prevention of sexual harassment; and other areas.

Yes No
2. We acknowledge that we are responsible for establishing and maintaining effective internal control over compliance.

Yes No
3. For the fiscal period **January 1, 2023 through December 31, 2023**, we have performed an evaluation of our compliance with the best practices criteria presented in the statewide AUPs.

Yes No
4. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

Yes No
5. We have provided you with access to all records that we believe are relevant to the C/C areas and the statewide AUPs.

Yes No

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

Yes X No

7. We have disclosed to you any known noncompliance with laws or regulations affecting the statewide AUPs occurring during the period of **January 1, 2023 through December 31, 2023** and between **December 31, 2023**, and **June 7, 2024**, including any actual, suspected, or alleged fraud.

Yes X No

8. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between **December 31, 2023**, and **June 7, 2024**.

Yes X No

9. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.

Yes X No

1. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.

Yes X No

2. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.

Yes X No

10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.

Yes X No

11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.

Yes X No

12. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and purchase (P) cards (cards) for the fiscal period, including the card numbers and the names

of the persons who maintained possession of the cards, that we provided to you is complete.

Yes No

13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.

Yes No

14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.

Yes No

3. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.

Yes No

4. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

19. We represent that the listing of computers currently in use and their related locations that we provided to you is complete.

Yes No

20. We are not aware of any material misstatements in the C/C areas identified in the statewide AUPs.

Yes No

21. We have disclosed to you [*list other matters as you have deemed appropriate*].

Yes No

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

Yes No

23. We have disclosed to you all known events that have occurred subsequent to **December 31, 2023**, that would have a material effect on the C/C areas identified in the statewide AUPs, or would require adjustment to or modification of the results of the statewide AUPs.

Yes No

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

Signature Bob Robinson

Date June 7, 2024

Title Assessor

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Claiborne Parish Assessor
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the Claiborne Parish Assessor (the Entity) and the Louisiana Legislative Auditor (LLA), on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023 through December 31, 2023. The Entity's management is responsible for those C/C areas identified in the SAUPs.

Claiborne Parish Assessor 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, 2023 through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and related exceptions obtained are described in the attachment to this report:

1) Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

We obtained and inspected the written policies.

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

The policy includes all required elements.

Exceptions: None

- ii) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

The policy did not include (2).

Exceptions: See above.

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

CLAIBORNE PARISH ASSESSOR
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2023

- iii) **Disbursements**, including processing, reviewing, and approving.

The policy includes all required elements.

Exceptions: None

- iv) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

The policy did not include the recording of deposits or management's actions to determine the completeness.

Exceptions: See above.

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

- v) **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.

The policy did not include (1) and (3).

Exceptions: See above.

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

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

The policy includes all required elements.

Exceptions: None

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

The policy includes all required elements.

Exceptions: None

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

The policy includes all required elements.

Exceptions: None

- ix) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

The policy did not include elements (2),(3), and (4).

Exceptions: See above.

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

CLAIBORNE PARISH ASSESSOR
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2023

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

No policy noted.

Exceptions: See above.

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

- xi) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

The policy did not include any of the required elements.

Exceptions: See above.

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

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

The policy did not include any of the required elements.

Exceptions: See above.

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

2) Board or Finance Committee

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

Not applicable.

- i) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- ii) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, 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.*
- iii) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

3) Bank Reconciliations

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

We obtained a listing and management's representation the listing is complete. We selected the only account listed as well as a month from the fiscal period. We obtained the corresponding statement and reconciliation and noted the following.

- i) 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);

We noted no exceptions.

Exceptions: None

- ii) Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

We noted no evidence of review.

Exceptions: See above.

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

- iii) 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.

We noted no evidence of the review of stale items.

Exceptions: See above.

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

4) Collections

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

We obtained a listing of deposit sites for the fiscal period and management's representation that the listing is complete. We noted one location.

Exceptions: None

**CLAIBORNE PARISH ASSESSOR
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2023**

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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:

We obtained a listing of collection locations and management's representation that the listing is complete. We noted one location. We inquired of employees to determine how duties are segregated. We noted cash is accepted on rare occasions for plat books.

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

Per the deputy assessor, no cash is held on site.

Exceptions: None.

- ii) 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.

Per the deputy assessor, the Assessor is the only one who collects cash and is responsible for preparing and making the deposits.

Exceptions: See above.

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

- iii) 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.

Per the deputy assessor, the Assessor is responsible for recording deposits.

Exceptions: See above.

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

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

Per the deputy assessor, the Assessor is responsible for reconciliations.

Exceptions: See above.

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

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

We obtained a copy of the Entity's bond. Based on the description, it appears the assessor may be the only one covered and not the staff as well. The surety bond was in force during the fiscal period.

Exceptions: See above.

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

**CLAIBORNE PARISH ASSESSOR
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2023**

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

We randomly selected two deposit dates for the one bank account listed in Procedure #3A. Per management, no supporting documentation is maintained.

- i) Observe that receipts are sequentially pre-numbered.
- ii) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii) Trace the deposit slip total to the actual deposit per the bank statement.
- iv) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v) Trace the actual deposit per the bank statement to the general ledger.

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

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

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

Exceptions: None

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

For the location listed, we obtained a listing of employees involved with non-payroll purchasing and payment functions. We inquired of employees about their job duties.

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

We noted the Assessor is the only individual involved in initiating a purchase request, approving the purchase, and placing the order/making the purchase.

Exceptions: See above.

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

CLAIBORNE PARISH ASSESSOR
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2023

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

The Assessor processes and approves all payments to vendors.

Exceptions: See above.

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

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

The Assessor is responsible for processing payments and modifies vendor files. We noted no employee is responsible for periodically reviewing changes to vendor files.

Exceptions: See above.

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

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

The Assessor is responsible for signing checks and mailing checks.

Exceptions: See above.

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

- v) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Per policy, online payments to include payroll withholdings are approved by the Assessor.

Exceptions: None.

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

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

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

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

We noted no exceptions.

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

We noted evidence of segregation of duties.

Exceptions: See above.

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

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Using the main operating account under Procedure #3A, we noted only payroll related electronic disbursements.

Exceptions: None

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

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

We obtained a listing of all active credit cards for the fiscal period and management's representation that the listing is complete.

Exceptions: None

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

We noted one card on the listing and noted a second card in the monthly files. We selected one monthly statement for the cards.

- i) 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 (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

The agency head is the cardholder and is also responsible for reviewing and approving monthly credit card statements.

Exceptions: See above.

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

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

We noted no finance charges or late fees for the selected statements.

Exceptions: None

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection)¹⁷. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

We selected all the transactions from each statement.

1 We noted one exception.

2 See procedure 6C (1).

3 See procedure 6C (1).

We noted no such control.

Exceptions: See above.

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

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

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

Management did not provide a listing. We searched the general ledger in response. We only noted travel and travel-related payments on behalf of the employees. We noted no reimbursements. Due to this, the following procedures are not applicable.

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

See procedure #7A.

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

See procedure #7A.

- iii) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and.

See procedure #7A.

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

See procedure #7A.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternatively, 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

Management did not provide a listing. In response, we searched the check detail for any vendors that may have a corresponding contract. We noted one and inquired of management. Management provided an addendum to the original contract initiated in a prior year. The following procedures were deemed not applicable.

- i) 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;

See procedure #8A.

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

See procedure #8A.

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

See procedure #8A.

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

See procedure #8A.

9) Payroll and Personnel

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

We obtained a listing from management and selected all names listed. We obtained the related documentation and agreed the paid salaries to the authorized.

Exceptions: None

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- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

We selected one pay period, obtained the related documentation, and observed the following.

- i) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

Of the three individuals tested, one was an elected official and is not required to document attendance. The remaining two employees did not document daily attendance. Leave is only documented on a desk calendar and is not maintained in any official leave records.

Exceptions: See above.

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

- ii) Observe whether supervisors approved the attendance and leave of the selected employees or officials;

See procedure #9B (i).

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

See procedure #9B (i).

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

We noted no exceptions.

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

Management listed no terminated employees.

Exceptions: None

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

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

Exceptions: None

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

Using the employees selected in procedure #9A, we obtained the related ethics documentation.

- i) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

We noted no exceptions.

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

Management asserted no changes were made to the policy.

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

We inquired of management and noted an ethics designee had been appointed.

11) Debt Service

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

Management listed none.

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

Management listed none.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Management listed none.

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- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

We observed the required notice on the website and posted within the Assessor's office.

Exceptions: None

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

We performed the procedure and discussed the results with management.

- i) Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
 - ii) Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii) Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We noted no terminated employees.

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency’s information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We noted no exceptions.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Using the employees/officials from procedure #9A, we obtained the sexual harassment documentation and noted no exceptions.

Exceptions: None

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

We observed the sexual harassment policy posted on the Assessor's website.

Exceptions: None.

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

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

We obtained the required report and observed the report was dated prior to February 1 and included the required elements.

Exceptions: None

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

We are required to be independent of the Claiborne Parish Assessor 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.

BOSCH & STATHAM, LLC

[Bosch & Statham](#)

Ruston, Louisiana
June 7, 2024

OFFICE OF CLAIBORNE PARISH TAX ASSESSOR
BOB ROBINSON, ASSESSOR



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June 18, 2024

To: Louisiana Legislative Auditor

From: Claiborne Parish Assessor

Re: Findings-Financial Statement- Year ended 2023

In response to 2023-001 **Inadequate Segregation of Duties**

As Assessor, I am ultimately responsible for the finances and other duties of the office. I have segregated the duties as much as I can for the size of our office will allow. My determination to provide effective internal control has been verified in that I have adequately maintained accuracy of all finances.

Comments:

I will take the auditor's comments under advisement and take action as considered necessary, however; it may not be feasible to implement.

And

In response to 2023-002 **Failure to Comply with the Local Government Budget Act**

As Assessor, I am ultimately responsible for adhering to The Local Government Budget Act. Going forward, I will not exceed the five percent budget cap.

Comments:

I will take the auditor's comments under advisement. I will take a more comprehensive stance to ensure that if it is necessary to exceed budgeted amounts by five percent procedures are in place to comply with the Local Government Budget Act.

Sincerely,

A handwritten signature in black ink that reads "Bob Robinson". The signature is written in a cursive, flowing style.

Bob Robinson