

**ACADIA PARISH CLERK OF COURT  
CROWLEY, LOUISIANA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2018**

# ACADIA PARISH CLERK OF COURT

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# J. WALKER & COMPANY<sub>APC</sub>

ACCOUNTANTS AND ADVISORS

## INDEPENDENT AUDITORS' REPORT

The Honorable Robert T. "Robby" Barousse  
Acadia Parish Clerk of Court  
Crowley, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental-type activities, the major fund, and the aggregate remaining fund information of the Acadia Parish Clerk of Court, a component unit of the Acadia Parish Police Jury, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Acadia Parish Clerk of Court's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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## **Opinion**

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental-type activities, the major fund and the aggregate remaining fund information of the Acadia Parish Clerk of Court, a component unit of the Acadia Parish Police Jury, as of June 30, 2018, 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.

## **Other Matters - Required Supplementary Information**

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

The Clerk of Court 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 the financial reporting for placing the financial statements in appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

## **Other Matters – Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Acadia Parish Clerk of Court's basic financial statements. The schedule of compensation, benefits and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. This supplemental 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion,



the schedule of compensation, benefits and other payments to agency head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2018, on our consideration of the Acadia Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Acadia Parish Clerk of Court's internal control over financial reporting and compliance.

*J. Walker & Company, APC*

Lake Charles, Louisiana

December 11, 2018



## **Basic Financial Statements**

ACADIA PARISH CLERK OF COURT

Statement of Net Position  
For the Year Ended June 30, 2018

|   | Governmental<br>Activities |
|---|----------------------------|
| <u>ASSETS</u>                                   |                            |
| Cash and cash equivalents                       | \$ 268,672                 |
| Receivables, net                                | 108,253                    |
| Capital assets, net of accumulated depreciation | <u>2,220</u>               |
| <br>Total Assets                                | <br><u>379,145</u>         |
| <br>DEFERRED OUTFLOW OF RESOURCES               |                            |
| Related to pension                              | 378,819                    |
| <br><u>LIABILITIES</u>                          |                            |
| Accounts payable                                | 20,316                     |
| Other post-employment benefits payable          | 3,289,686                  |
| Net pension liability                           | <u>1,702,706</u>           |
| <br>Total Liabilities                           | <br><u>5,012,708</u>       |
| <br>DEFERRED INFLOWS OF RESOURCES               |                            |
| Related to pension                              | 106,796                    |
| Related to OPEB                                 | 2,049                      |
| <br><u>NET POSITION</u>                         |                            |
| Net investment in capital assets                | 8,920                      |
| Unrestricted (Deficit)                          | <u>(4,372,509)</u>         |
| <br>Total Net Position                          | <br><u>\$ (4,363,589)</u>  |

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

# ACADIA PARISH CLERK OF COURT

## Statement of Activities For the Year Ended June 30, 2018

| Activities                             | Expense             | Program Revenue                             |  |                                       | Net (Expense)<br>Revenue<br>Changes in Net<br>Position |
|--|---------------------|---|--|---------------------------------------|--|
|  |                     | Fees, Fines, and<br>Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contribution | Governmental<br>Activities                             |
| Governmental activities:               |                     |   |  |                                       |  |
| General government                     | \$ 2,106,866        | \$ 1,939,789                                | \$ -                                     | \$ -                                  | \$ (167,077)   |
| Total governmental activities          | <u>\$ 2,106,866</u> | <u>\$ 1,939,789</u>                         | <u>\$ -</u>                              | <u>\$ -</u>                           | <u>(167,077)</u>                                       |
| General revenues:                      |                     |   |  |                                       |  |
| Intergovernmental revenues             |                     |   |  |                                       | 206,818  |
| Interest                               |                     |   |  |                                       | 1,331  |
| Other revenues                         |                     |   |  |                                       | <u>135,484</u>   |
| Total general revenues and transfers   |                     |   |  |                                       | <u>343,633</u>   |
| Change in net position                 |                     |   |  |                                       | 176,556  |
| Net position - July 1, 2017, (deficit) |                     |   |  |                                       | <u>(2,340,160)</u>                                     |
| Change in Accounting Principle         |                     |   |  |                                       | <u>(2,199,983)</u>                                     |
| Net position - June 30, 2018 (deficit) |                     |   |  |                                       | <u>\$ (4,363,589)</u>                                  |

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

ACADIA PARISH CLERK OF COURT

Balance Sheet  
Governmental Funds  
For the Year Ended June 30, 2018

|  | <u>General Fund</u>   |
|--|-----------------------|
| <u>ASSETS</u>                            |                       |
| Cash and cash equivalents                | \$ 268,672            |
| Accounts receivable, net                 | <u>108,253</u>        |
| <br>Total Assets                         | <br><u>\$ 376,925</u> |
| <br><u>LIABILITIES AND FUND BALANCES</u> |                       |
| Liabilities:                             |                       |
| Accounts Payable                         | \$ 20,316             |
| <br>Fund Balance:                        |                       |
| Unassigned                               | <br><u>356,609</u>    |
| <br>Total Liabilities and Fund Balances  | <br><u>\$ 376,925</u> |

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

ACADIA PARISH CLERK OF COURT

Reconciliation of the Governmental Funds Balance Sheet  
To the Government-wide Statement of Net Position  
For the Year Ended June 30, 2018

|   |                       |
|---|-----------------------|
| Total Fund Balances – Governmental Funds  | \$ 356,609            |
| Amounts reported for governmental activities in the<br>Statement of Net Position are different because:   |                       |
| Capital assets used in governmental activities are not current<br>financial resources and, therefore, are not reported in the<br>governmental Funds Balance Sheets. This is the capital assets,<br>net of accumulated depreciation reported on the Statement<br>of Net Position | 2,220                 |
| Long-term liabilities of governmental activities do not require<br>the use of current financial resources and, therefore, are not<br>reported in the Governmental Funds Balance Sheet. These are<br>the long-term liabilities of the Clerk’s governmental activities:           |                       |
| Other post-employment benefits  | (3,289,686)           |
| Net pension liability   | (1,702,706)           |
| Deferred outflows and inflows of resources related to pensions<br>are applicable to future periods and, therefore, are not reported<br>in the governmental funds.   |                       |
| Deferred outflows of resources related to pensions  | 378,819               |
| Deferred inflows of resources related to pensions   | (106,796)             |
| Deferred inflows of resources related to OPEB   | <u>(2,049)</u>        |
| Total Net Position – Governmental Activities  | <u>\$ (4,363,589)</u> |

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

ACADIA PARISH CLERK OF COURT

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For Year Ended June 30, 2018

REVENUES

|                            |                  |
|----------------------------|------------------|
| Charges for services       | \$ 1,939,789     |
| Intergovernmental revenues | 206,818          |
| Interest earned            | 1,331            |
| License and permit         | 8,278            |
| Other revenues             | <u>127,206</u>   |
| Total Revenues             | <u>2,283,422</u> |

EXPENDITURES

|  |                   |
|--|-------------------|
| General government                     |                   |
| Personal services and related benefits | 1,815,058         |
| Materials/supplies                     | 23,927            |
| Other operating expense                | 148,995           |
| Total Expenditures                     | <u>1,987,980</u>  |
| Change in Fund Balance                 | 295,442           |
| Fund Balance, beginning                | <u>61,169</u>     |
| Fund Balance, ending                   | <u>\$ 356,609</u> |

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

ACADIA PARISH CLERK OF COURT

Reconciliation of the Governmental Funds Statement of Revenues,  
Expenditures, and Changes in Fund Balances to the Statement of Activities  
For the Year Ended June 30, 2018

Changes in Fund Balance – Governmental Funds \$ 295,442

Amounts reported for governmental activities in the  
Statement of Net Position are different because:

Governmental funds report capital outlays as expenditures.  
However, in the Statement of Activities, the cost of those  
assets are allocated over their useful lives as depreciation  
expense. This is the amount by which depreciation charged  
differed from capital outlay in the current period

Depreciation (2,394)

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

Pension Expense (283,386)  
OPEB Expense (206,816)  
Retirement Benefits Contribution 373,710

Changes in Net Position – Governmental Activities \$ 176,556

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

ACADIA PARISH CLERK OF COURT

Statement of Fiduciary Assets and Liabilities  
 Agency Funds  
 For the Year Ended June 30, 2018

| Assets                         | Advance Deposit<br>Fund | Registry of Court<br>Fund | Criminal Fund | Election Fund | Non-Criminal<br>Fund | Total            |
|--------------------------------|-------------------------|---------------------------|---------------|---------------|----------------------|------------------|
| Cash                           | \$ -                    | \$ 781                    | \$ 116        | \$ 1,980      | \$ 569               | \$ 3,446         |
| Interest-bearing<br>Deposits   | 937,093                 | 923,811                   | -             | -             | -                    | 1,860,904        |
| <b>Total Assets</b>            | <u>937,093</u>          | <u>924,592</u>            | <u>116</u>    | <u>1,980</u>  | <u>569</u>           | <u>1,864,350</u> |
| <b>Liabilities</b>             |                         |                           |               |               |                      |                  |
| Due to Litigants<br>and others | \$ 937,093              | \$ 924,592                | \$ 116        | \$ 1,980      | \$ 569               | \$ 1,864,350     |

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

# ACADIA PARISH CLERK OF COURT

## Notes to Financial Statement For the year ended June 30, 2018

### **Introduction**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, serves as the ex-officio notary public; the recorder of conveyances, mortgages and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

### **Note 1 – Summary of Significant Accounting Policies**

#### **Financial Reporting Entity**

These financial statements only include funds and activities that are controlled by the Clerk of Court as an independently elected parish official. As an independently elected official, the Clerk of Court is solely responsible for the operations of his/her office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

Section 2100 of the Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Acadia Police Jury is the financial reporting entity for Acadia Parish. The Clerk, therefore, is considered a component unit of the Acadia Police Jury. It has been determined that the financial statements of the Police Jury would be misleading if data of the Clerk is not included because of the nature or significance of the relationship. The accompanying financial statements, however, present only the transactions of the Acadia Parish Clerk of Court.

#### **Basis of Presentation**

The financial statement of the Acadia Parish Clerk of Court has been prepared in conformity with generally accepted accounting principles (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.

#### **Basic Financial Statements – Government-Wide Statements**

The Clerk of Court's basic financial statements include both government-wide (reporting the Clerk of Court as a whole) and fund financial statements (reporting the Clerk's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the Clerk are classified as governmental.

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the clerk except the fiduciary funds. Fiduciary Funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position is reported in three parts: net investment in

# ACADIA PARISH CLERK OF COURT

## Notes to Financial Statement (Continued) For the year ended June 30, 2018

capital assets; restricted net position; and unrestricted net position. The Clerk first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

### *Program Revenues*

Program revenues included in the Statement of Activities are derived from users as a fee for services; program revenues reduce the cost of the function to be financed from general revenues.

### *Allocation of Indirect Expenses*

The Clerk reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in direct expenses of each function.

### **Basic Financial Statements – Fund Financial Statements**

The financial transactions of the Clerk are reported in individual funds in the fund financial statements. Fund accounting is designated to demonstrate legal compliance and to aid management by segregating transactions related to certain Clerk functions and activities.

Fund financial statements report detailed information about the Clerk. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate “fund types”. Governmental funds are used to account for a government’s general activities and focus on providing services to the public as opposed to proprietary funds where the focus is on recovering the cost of providing services to the public and other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The Clerk of Court’s current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the Clerk are described as follows:

## ACADIA PARISH CLERK OF COURT

### Notes to Financial Statement (Continued) For the year ended June 30, 2018

#### Governmental Fund Type:

**General Fund** –The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court and accounts for the operations of the Clerk’s office. The various fees and charges due to the Clerk’s office are accounted for in this fund. General operation expenditures are paid from this fund.

#### Fiduciary Fund Type:

**Agency Funds** - The Advance Deposit and Registry of Court Funds account for assets held as an agent for others. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the Clerk to be held until judgment has been rendered in court litigation. Withdrawal of these funds can be made only upon order of the Court.

#### Basis of Accounting/Measurement Focus

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

##### *Measurement Focus*

The government-wide statement of net position and the statement of activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

In the fund financial statements, the “current financial resources” measurement focus of the “economic resources” measurement focus is used as appropriate. The government fund utilized a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources at the end of the period.

##### *Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It is related to timing of the measurement made regardless of the measurement focus applied.

## ACADIA PARISH CLERK OF COURT

### Notes to Financial Statement (Continued) For the year ended June 30, 2018

#### *Accrual*

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

#### *Modified Accrual*

The amounts reflected in the funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. Under modified accrual basis accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. The governmental funds use the following practices in recording revenues and expenditures.

Intergovernmental revenue, recordings, cancellations, court attendance, criminal costs and other fees, charges and commissions for services are recorded in the year they are earned.

Interest income on time deposits are recorded when time deposits have matured, and the income is available. All other revenue is recorded when received.

Based on the above criteria, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs and other fees, charges and commissions for services are treated as susceptible to accrual.

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

#### *Budget Practices*

The Clerk of Court annually adopts a budget for the General Fund. The budgetary practices include public notice of the proposed budget at least 10 days prior to public hearing, public inspections of the proposed budget and public hearings of the budget.

## ACADIA PARISH CLERK OF COURT

### Notes to Financial Statement (Continued) For the year ended June 30, 2018

The proposed revised budget was prepared in accordance with generally accepted accounting principles (GAAP). The budget is legally adopted and amended, as necessary, by the Clerk. All appropriations lapse at year-end.

Amounts budgeted for “special projects” are considered to be used from assigned fund balance.

#### *Encumbrances*

The Clerk does not employ encumbrance accounting.

#### *Cash and Investments*

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Investments include amounts in time deposits and those investments with original maturities that do not exceed 90 days. Under state law, the Clerk of Court 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.

#### *Clerk's Fees Transferred from Advance Deposit Agency Fund*

These fees represent revenue to the Clerk of Court earned from everyday operations for litigants. These fees are collected by a transfer of litigant's money deposited in the Advance Deposit Fund to the Salary Fund.

#### *Compensated Absences*

Vacation leave accrues as follows:

1. Upon completion of six-month introductory period – 5 days per year
2. After 2 years continuous service – 10 days per year
3. After 10 years continuous service – 15 days per year (allotted at 6 months in intervals of 2 weeks and 1 week)

Vacation leave is not cumulative; any unused vacation not used by the calendar year end is forfeited unless the Clerk gives special approval. Personal/Sick leave is granted to all full-time employees. Leave is credited at the rate of one full day for each calendar month of continuous service.

#### *Capital Assets*

Capital assets are capitalized at a historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are reported in the government-wide financial statements, but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for

ACADIA PARISH CLERK OF COURT

Notes to Financial Statement (Continued)  
For the year ended June 30, 2018

public purposes by the Clerk, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives.

| <u>Description</u>   | <u>Estimated<br/>Lives</u> |
|----------------------|----------------------------|
| Computer Equipment   | 3 Years                    |
| Office Equipment     | 5 Years                    |
| Furniture & Fixtures | 7 - 10 Years               |

*Use of Estimates*

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

**Net Position/Fund Balances**

Government-wide and net position displayed in three components:

*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 external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or law through constitutional provisions or enabling legislation.

*Unrestricted Net Position*

All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

In the governmental fund financial statements, fund balances are classified as follows:

*Non-spendable*

Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.

## ACADIA PARISH CLERK OF COURT

### Notes to Financial Statement (Continued) For the year ended June 30, 2018

#### *Restricted*

Amounts for which constraints have been placed on the use of resources are externally imposed by creditors (such as through debt covenants) grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

#### *Committed*

Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action (resolution) of the Clerk. These amounts cannot be used for any other purpose unless the Clerk removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

#### *Assigned*

Amounts that are designated by the Clerk for a particular purpose in accordance with GASB Statement 54. The intent of an assigned fund balance should be expressed by the Clerk of Court that has the authority to assign amounts to be used for such specific purposes.

#### *Unassigned*

All amounts not included in other spendable classifications.

When fund balance resources are available for a specific purpose in multiple classifications, the Clerk would use the most restrictive funds first. However, it reserves the right to selectively spend unassigned resources first and to defer the use of other classified funds.

#### **Net Pension Liability**

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

#### **Deferred Outflows of Resources and Deferred Inflows of Resources**

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a further period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

#### **New GASB Statement**

During the year ended June 30, 2018 the Acadia Parish Clerk of Court adopted Government Accounting Standards Board (GASB) Statement No. 75 -*Accounting and Financial Reporting for Postemployment*

ACADIA PARISH CLERK OF COURT

Notes to Financial Statement (Continued)  
For the year ended June 30, 2018

*Benefits Other Than Pensions ("GASB 75") to replace GASB 45.*

**Note 2 – Cash, Cash Equivalents and Investments**

At June 30, 2018 the Clerk of Court has the following cash and investments (book balances). Under state law, the Clerk of Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Clerk of Court may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2018, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling \$2,133,021 as follows:

|                 | Governmental<br>Activities | Fiduciary<br>Activities | Total               |
|-----------------|----------------------------|-------------------------|---------------------|
| Cash            | \$ 268,672                 | \$ 3,446                | \$ 272,118          |
| CDs             | -                          | 450,000                 | 450,000             |
| Saving Accounts | -                          | 1,410,903               | 1,410,903           |
| Total           | <u>\$ 268,672</u>          | <u>\$1,864,349</u>      | <u>\$ 2,133,021</u> |

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Clerk of Court's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates fair value. 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 fair 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. The following is a summary of deposit balances (bank balances) at June 30, 2018, and the related federal insurance and pledged securities:

|                    |                     |
|--------------------|---------------------|
| Bank Balances      | <u>\$ 2,729,797</u> |
| Federal Insurance  | \$ 2,133,021        |
| Pledged Securities | <u>596,776</u>      |
| Total              | <u>\$ 2,729,797</u> |

Deposits in the amount of \$596,776 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging financial institutions' trust department or agent. The Clerk of Court does not have a formal written policy for custodial credit risk.

ACADIA PARISH CLERK OF COURT

Notes to Financial Statement (Continued)  
For the year ended June 30, 2018

**Note 3 – Accounts Receivable**

Receivable as of June 30, 2018, consist of \$90,312, an amounts turnover to the Office of Debt Recovery (ODR) from prior year, where collection are proceeding. ODR is able to collect the amounts from those individuals that receive refunds, when licenses are being renewed; they cannot be renewed unless these fees are settled, etc. An additional item of \$17,941 is additional amounts turnover in current year. A summary of receivable is as follow:

|                           |                   |
|---------------------------|-------------------|
| Beginning Balace          | \$ 90,312         |
| Additonal Items           | <u>17,941</u>     |
| Total Accounts Receivable | <u>\$ 108,253</u> |

**Note 4 – Capital Assets**

Depreciable assets and depreciation activity for the year ended June 30, 2018 as follows:

| Capital Assets Being Depreciated | Beginning Balance | Additions       | Deductions  | Ending Balance  |
|----------------------------------|-------------------|-----------------|-------------|-----------------|
| Furniture/Equipment              | \$ 123,655        | \$ -            | \$ -        | \$ 123,655      |
| Less: Accumulated Depreciation   | 119,041           | 2,394           | -           | 121,435         |
| Net Furniture/Equipment          | <u>\$ 4,614</u>   | <u>\$ 2,394</u> | <u>\$ -</u> | <u>\$ 2,220</u> |

**Note 5 – Accounts and Other Payables**

Accounts payables are balances in the general fund that are payable to vendors.

**Note 6 – Changes in Long-Term Liabilities**

The following is a summary of long-term liability transactions of the Clerk of Court for the year ended June 30, 2018:

|                       | Balance at July 1, 2017 | Additions          | Deletions         | Balance at June 30, 2018 |
|-----------------------|-------------------------|--------------------|-------------------|--------------------------|
| Net OPEB Obligation   | \$ 964,115              | \$2,325,571        | \$ -              | \$ 3,289,686             |
| Net Pension Liability | <u>2,141,473</u>        | <u>-</u>           | <u>438,767</u>    | <u>1,702,706</u>         |
|                       | <u>\$ 3,105,588</u>     | <u>\$2,325,571</u> | <u>\$ 438,767</u> | <u>\$ 4,992,392</u>      |

## ACADIA PARISH CLERK OF COURT

### Notes to Financial Statement (Continued) For the year ended June 30, 2018

#### **Note 7 – Pension Plan**

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

#### **Plan Description**

Substantially all employees of the Clerk, except part-time and temporary employees, are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

The fund was established for the purpose of providing retirement allowance and other benefits as stated under the provisions of R.S. Title 11:1501 for eligible employees of the clerk of the supreme court, each of the district courts, each of the courts of appeal, each of the city and traffic courts in cities having a population in excess of

four hundred thousand at the time of entrance into the Fund, the Louisiana Clerks' of Court Association, the Louisiana Clerks' of Court Insurance Fund and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

#### **Funding Policy**

Plan members are required by state statute to contribute 8.25% of their annual covered salary and Clerk of Court is required to contribute at an actuarially determined rate. The rate as of June 30, 2018 was 19% of annual covered payroll. The Clerk of Court has elected to pay the member's share of the required contribution to 8.25% of their annual covered salary. Contributions to the Acadia Parish Clerk of Court System also includes one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Acadia Parish Clerk of Court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Acadia Parish Clerk of Court's contributions to the System for the years ending June 30, 2018, 2017, and 2016 were \$ 191,062, \$ 193,074, and \$ 200,537 respectively.

#### **Retirement Benefits**

All regular employees who are under the age of 60 at the time of original employment are required to participate in the plan. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 1/3 percent of their average final compensation multiplied by the number of years of credited service, not to exceed 100% of the monthly average final compensation. Final average compensation for those hired prior to July 1, 2006, is based on the employee's highest compensated 36 consecutive months, with a limit of increase of 10% in each of the last 3 years of measurement. For those hired on or after that date, in accordance with Act 273 of the 2010 regular session, compensation is based on the highest compensated 60 consecutive months with a limit of 10% increase in each of the last 6 years of measurement. Employees who terminate with at least 12 years of service and do not

## ACADIA PARISH CLERK OF COURT

### Notes to Financial Statement (Continued)

For the year ended June 30, 2018

withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. Act 273 increased retirement age to age 60 with an accrual rate of 3% for those hired on or after January 2, 2011.

#### **Disability Benefits**

The plan also provides disability benefits, established by La. R.S. 11:218. Effective through June 30, 2008, a member who has been certified as totally and permanently disabled by the State Medical Disability Board shall be paid disability retirement benefits determined and computed as follows:

(1) A member who is totally and permanently disabled solely as a result of injuries sustained in the performance of his official duties shall be paid monthly benefits equal to the greater of one-half of his monthly average final compensation or, at the option of the disability retiree, 2.5 percent of his monthly average final compensation multiplied by the number of years of credited service; however, such monthly benefit shall not exceed \$25 for each year of his credited service or  $\frac{2}{3}$  of his monthly average final compensation, whichever is less.

(2) A member who has 10 or more years of credited service and who is totally and permanently disabled due to any cause not the result of injuries sustained in the performance of his official duties shall be paid monthly benefits equal to 3% of his monthly average final compensation multiplied by the number of years of credited service; however, such monthly benefit shall not exceed \$35 for each year of credited service or 80% of his monthly average final compensation, whichever is less.

Effective for applications approved or payable on or after July 1, 2008, employees that have been officially certified as totally and permanently disabled pursuant to La. R.S. 11:218 and either (1) the disability was caused solely as a result of injuries sustained in the performance of his/her official duties; or (2) the employee has at least 10 years of service credit are eligible for disability benefits. The member shall be paid the greatest of 40% of their monthly average final compensation or 75% of their monthly regular retirement benefit computed pursuant to La. R.S. 11:1521(c).

For members leaving covered employment before attaining early retirement age but after completing 12 years of credited service become eligible for a deferred allowance provided the member lives to the minimum service retirement age and does not withdraw his accumulated contributions

#### **Survivor Benefits**

If a member who has less than 5 years of credited service dies, his accumulated contributions are paid to his designated beneficiary. If a member has 5 or more years of credited service, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. Benefit payments commence on the date a member would have first become eligible for normal retirement assuming continued service until that time. In lieu of a deferred survivor benefit, the surviving spouse may elect benefits payable immediately reduced  $\frac{1}{4}$  of 1% for each month by which payments commence in advance of the member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children shall be paid  $\frac{1}{2}$  of the member's accrued retirement benefit in equal shares. Upon the death of any former member with 12 or more years of service, automatic Option 2 benefits are payable to the

## ACADIA PARISH CLERK OF COURT

### Notes to Financial Statement (Continued)

For the year ended June 30, 2018

surviving spouse with payments to commence on the member's retirement eligibility date. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

#### **Deferred Retirement Option Plan (DROP)**

In lieu of terminating employment and accepting a service retirement allowance, any member of the Fund who is eligible for a service retirement allowance may elect to participate in DROP for up to 36 months and defer the receipt of benefits. During the year ended June 30, 2007, participants had to have been an active contributing member for one full year before becoming eligible for DROP. Upon commencement of participation in the plan, active membership in the Fund terminates and the participant's contributions cease; however, employer contributions continue. Compensation and creditable service remain as they existed on the effective date of commencement of participation in the plan. The monthly retirement benefit that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account. Upon termination of employment at the end of the specified period of participation, a participant may receive, at his option, a lump sum payment. If employment is not terminated at the end of the participation period, payments into the account cease and the member resumes active contributing membership in the Fund. Upon termination, the member receives a lump sum payment from DROP equal to the payments made to that fund on his behalf, or a true annuity based on his account (subject to approval by the Board of Trustees). The monthly benefit payments that were being paid into the DROP fund

are paid to the retiree and an additional benefit based on his additional service rendered since termination of DROP participation is calculated using the normal methods of benefit computation. The average compensation used to calculate the additional benefit is that used to calculate the original benefit unless his period of additional service is at least 36 months. In no event can the entire monthly benefit amount paid to the retiree exceed 100% of the average compensation used to compute the additional benefit. If a participant dies during the period of participation in the program, a lump sum payment equal to his account balance is paid to his named beneficiary or, if none, to his estate.

#### **Cost of Living Adjustments**

The Board of Trustees is authorized to provide a cost of living increase to members who have been retired for at least one full calendar year. The increase cannot exceed the lesser of 2.5% of the retiree's benefit or an increase of \$40 per month. The Louisiana statutes allow the Board to grant an additional cost of living increase to all retirees and beneficiaries over age 65 equal to 2% of the benefit paid on October 1, 1977, or the member's retirement date if later. In lieu of granting a cost of living increase as described herein, the statutes allow the Board to grant a cost of living increase where the benefits shall be calculated using the number of years of service at retirement or at death plus the number of years since retirement or death multiplied by the cost of

living amount which cannot exceed \$1. In order to grant any cost of living increase, the ratio of the actuarial value of assets to the pension benefit obligation must equal or exceed a statutory target ratio.

#### **Employer Contributions**

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2018, that actual employer contribution rate was 19%. In accordance with state statute, the Fund receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used

ACADIA PARISH CLERK OF COURT

Notes to Financial Statement (Continued)

For the year ended June 30, 2018

as employer contributions and are considered support from non-employer contributing entities; but are not considered special funding situations.

**Schedule of Employer Allocations**

The schedule of employer allocations reports the required projected employer contributions in addition to the employer allocation percentage. The required employer contributions are used to determine the proportionate relationship of each employer to all employers of Louisiana Clerks' of Court Retirement and Relief Fund. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the Fund during the fiscal year ended June 30, 2018 as compared to the total of all employers' contributions received by the Fund during the fiscal year ended June 30, 2018. The best estimate of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2018, is summarized in the following table:

| Asset Class                    | LACRF*            |  |
|--------------------------------|-------------------|--|
|                                | Target Allocation | Long-term Expected Real Rate of Return |
| Fixed Income:                  |                   |  |
| Core fixed income              | 5.00%             | 1.75%                                  |
| Core plus fixed income         | 15.00%            | 2.25%                                  |
| Domestic Equity:               |                   |  |
| Large cap domestic equity      | 21.00%            | 5.25%                                  |
| Non-large cap domestic equity  | 7.00%             | 5.00%                                  |
| International Equity:          |                   |  |
| Large cap international equity | 14.00%            | 5.25%                                  |
| Small cap international equity | 6.50%             | 5.25%                                  |
| Emerging markets               | 6.50%             | 7.25%                                  |
| Real estate                    | 10.00%            | 4.50%                                  |
| Master limited partnerships    | 5.00%             | 7.00%                                  |
| Hedge funds                    | 10.00%            | 3.00%                                  |
|                                | <u>100.00%</u>    |  |

\* Arithmetic real rates of return

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

At June 30, 2018, the Clerk reported a liability of \$ 1,702,706 for its proportionate share of the Fund's net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

ACADIA PARISH CLERK OF COURT

Notes to Financial Statement (Continued)  
For the year ended June 30, 2018

The Clerk's proportion at that date was 1.125433%, which was a decrease of .05995% from its proportion measured as of June 30, 2016.

Pension expense of \$ 283,386 was recognized for the year ended June 30, 2018. Deferred outflows and inflows of resources related to pensions were reported from the following sources:

|  | <u>Deferred</u><br><u>Outflows of</u><br><u>Resources</u> | <u>Deferred</u><br><u>Inflows of</u><br><u>Resources</u> |
|--|---|--|
| Differences between expected and actual results  | \$ 51,565   | \$ 44,680  |
| Changes of assumptions   | 74,261  | -  |
| Net difference between projected and actual earnings on plan investments                                     | 23,319  | -  |
| Changes in proportion and differences between Clerk's contributions and proportionate share of contributions | 38,612  | 62,116   |
| Clerk's contributions subsequent to the measurement date   | <u>191,062</u>  | <u>-</u>   |
| Total  | <u>\$ 378,819</u>   | <u>\$ 106,796</u>  |

The Clerks reported a total of \$ 191,062 as deferred outflow of resources related to pension contributions made subsequent to the measurement date period of June 30, 2018 which will be recognized as a reduction in net pension liability in the year ending June 30, 2019.

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

| Year ending<br>June 30, |                  |
|-------------------------|------------------|
| 2019                    | \$ 47,488        |
| 2020                    | 81,605           |
| 2021                    | 21,606           |
| 2022                    | <u>(69,738)</u>  |
|                         | <u>\$ 80,961</u> |

ACADIA PARISH CLERK OF COURT

Notes to Financial Statement (Continued)  
For the year ended June 30, 2018

**Schedule of Pension Amounts by Employer**

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability. The schedule of pension amounts by employer was prepared using the allocation included in the schedule of employer allocation.

**Actuarial Methods and Assumptions**

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2018 are as follows:

|                                 |  |
|---------------------------------|--|
| Investment rate of return       | 7.0%, net of investment expenses, including inflation  |
| Projected salary increases      | 5.0%   |
| Expected remaining service life | 5 years  |
| Cost of Living Adjustment       | The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic. |

Mortality rates were based on the RP-2000 combined healthy mortality table (set back 4 years for males and 3 year for females) and the RP-2000 disabled lives mortality table. The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Discount Rate the discount rate used to measure total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long- term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

ACADIA PARISH CLERK OF COURT

Notes to Financial Statement (Continued)  
For the year ended June 30, 2018

**Sensitivity of the Clerk's Proportionate Share of Net Pension Liability to Changes in Discount Rate**

The following presents the Clerk's proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as what it would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

|                       |       |    |           |
|-----------------------|-------|----|-----------|
| 1% decrease           | 6.00% | \$ | 2,605,751 |
| Current discount rate | 7.00% | \$ | 1,702,706 |
| 1% increase           | 8.00% | \$ | 936,053   |

Additional information can be obtained in the annual publicly - available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Feliciana, Louisiana 70816, by calling (225) 293-1162 or obtained on the website - [www.laclerksofcourt.org](http://www.laclerksofcourt.org).

**Contributions: Proportionate Share**

Differences between contributions remitted to the Fund and the employer's proportionate share are recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the Fund and contributions reported by the participating employer.

**Payables to the System**

The Clerk of Court recorded an accrued liability of \$16,186, for the System for the year ended, June 30, 2018 for the contractually required contribution for the month of June 2018. The amount is included in accounts and other payables in the statement of net position.

**Note 8 – Post Retirement Benefits Other Than Pensions**

**Plan description**

The Clerk's defined benefit postemployment health care plan provides OPEB to eligible retired employees and their beneficiaries. The plan provides OPEB for permanent full-time employees of the Clerk. The Clerk's OPEB plan is a single employer defined benefit OPEB plan administered by the Clerk. Benefits are provided through the Louisiana Clerks of Court Insurance Trust ("LCCIT"), a multiple-employer healthcare plan administered by the Louisiana Clerks of Court Association. Louisiana Revised Statute §13:783 grants the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The premium rates are established and may be amended by the LCCIT board of trustees, with the Clerk determining the contribution requirements of the retirees.

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ACADIA PARISH CLERK OF COURT

Notes to Financial Statement (Continued)  
For the year ended June 30, 2018

**Benefits provide**

The Clerk provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 50% of retiree and 0% of dependent pre-Medicare health, Medicare Supplement, vision, dental, and life insurance premiums. If the retiree has at least twenty years of service at retirement, the benefit terms provide for 100% of the retirees premiums and 0% of dependents.

*Employees covered by benefit terms.* At January 1, 2018, the following employees were covered by the benefit terms:

|   |           |
|---|-----------|
| Inactive employees currently receiving benefits payments              | 11        |
| Inactive employees entitled to but not yet receiving benefit payments | 0         |
| Active Employees  | <u>29</u> |
| Total   | <u>40</u> |

**Total OPEB Liability**

The Clerk's total OPEB liability of \$3,289,686 was measured as of June 30, 2018 and was determined by an actuarial valuation as of July 1, 2017

*Actuarial assumptions and other inputs.* The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|   |   |
|---|---|
| Inflation:                                | 2.40%   |
| Salary Increases, including inflation:    | 3.00%   |
| Discount Rate:                            | 3.62%   |
| Health Care Cost Trend Rates              | 3.50%   |
| Medical:                                  | Initially 7.5%, decreasing 0.25% per year to an ultimate rate of 5.0%                                 |
| Medicare Supplement:                      | Initially 5.5%, decreasing 0.25% per year to an ultimate rate of 3.0%. Include 2% per year for aging. |
| Vision:                                   | 3.0% per year   |
| Retirees' Share of Benefit-Related Costs: |   |
| Medical:                                  | 50% for retirees and 100% for dependents.<br>0% for retirees with at least 20 years of service.       |
| Medicare Supplement:                      | 50% for retirees and 100% for dependents.<br>0% for retirees with at least 20 years of service.       |
| Dental:                                   | 50% for retirees and 100% for dependents.<br>0% for retirees with at least 20 years of service.       |
| Vision:                                   | 50% for retirees and 100% for dependents.<br>0% for retirees with at least 20 years of service.       |
| Basic life Insurance:                     | 0%  |

The discount rate was based on the 6/30/2018 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the RPH-2014 Employee Mortality Table for males or females, as appropriate, with generational adjustments for mortality improvement based on Scale MP-2017.

ACADIA PARISH CLERK OF COURT

Notes to Financial Statement (Continued)  
For the year ended June 30, 2018

Mortality rates for retirees and surviving spouses were based on the RPH-2014 Healthy Annuitant Mortality Table for males or females, as appropriate, with generational adjustments for mortality improvement based on Scale MP-2017.

The actuarial assumptions used in the June 30, 2018 valuation were based on those used in the Louisiana Clerks of Court Retirement and Relief Fund valuation and actuarial experience.

**Changes in the Total OPEB Liability**

|   |                     |
|---|---------------------|
| Service Cost                                    | \$ 90,682           |
| Interest  | 116,390             |
| Changes of benefit terms                        | -                   |
| Differences btwn expected and actual experience | (2,306)             |
| Changes in assumptions or other inputs          | -                   |
| Benefit payments                                | <u>(79,178)</u>     |
| Net Change in Total OPEB Liability              | <u>125,588</u>      |
| Total OPEB Liability - beginning                | <u>3,164,098</u>    |
| Total OPEB Liability - end                      | <u>\$ 3,289,686</u> |

**Sensitivity of the total OPEB liability to changes in the discount rate.**

The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.62 percent) or 1-percentage-point higher (5.62 percent) than the current discount rate:

|                      | 1% Decrease<br>2.62% | Discount Rate<br>3.62% | 1% Increase<br>4.62% |
|----------------------|----------------------|------------------------|----------------------|
| Total OPEB Liability | <u>\$3,982,192</u>   | <u>\$3,289,686</u>     | <u>\$2,742,844</u>   |

**Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate**

The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

|                      | 1% Decrease<br>2.50% | Current<br>Trend Rate<br>3.50% | 1% Increase<br>4.50% |
|----------------------|----------------------|--------------------------------|----------------------|
| Total OPEB Liability | <u>\$2,660,983</u>   | <u>\$3,289,686</u>             | <u>\$4,146,489</u>   |

**ACADIA PARISH CLERK OF COURT**

Notes to Financial Statement  
For the year ended June 30, 2018

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

For the year ended June 30, 2018, the Clerk recognized an OPEB expense of \$206,816. At June 30, 2018, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|  | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|--|---|--|
| Differences between actual and expected experience       | \$ -  | \$ 2,049                                     |
| Changes of assumptions or other inputs                   | -   | -  |
| Employer amounts for OPEB subsequent to measurement date | -   | -  |
| Total Deferred Outflows and Inflows                      | <u>\$ -</u>                                   | <u>\$ 2,049</u>                              |

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

| <b>Year Ended June 30:</b> |                   |
|----------------------------|-------------------|
| 2019                       | \$ (256)          |
| 2020                       | (256)             |
| 2021                       | (256)             |
| 2022                       | (256)             |
| 2023                       | (256)             |
| Thereafter                 | <u>(769)</u>      |
| Total                      | <u>\$ (2,049)</u> |

**Payables to the OPEB Plan**

At June 30, 2018, the Clerk did not have any amounts owed to the OPEB plan.

**Note 9 – Compensated Absences**

At June 30, 2018, the Clerk of Court has no sick leave benefits being reported.

**Note 10 – Risk Management**

*General Liability Insurance* – The Clerk of Court is subject to various risks of loss due to tort, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; natural disasters, and automobile liability. The Clerk purchases commercial insurance policies to protect against loss related to

# ACADIA PARISH CLERK OF COURT

## Notes to Financial Statement For the year ended June 30, 2018

these risks. Payment of the deductible is the only liability associated with these insurance policies. During the years ended June 30, 2018, 2016, and 2015 there were no significant reduction in the amount of coverage maintained by the Clerk of Court.

### Note 11 – Litigation

The Clerk of Court is not involved in any material matters of pending or threatened litigation as of June 30, 2018.

### Note 12 – Expenditures of the Clerk of Court Paid by the Parish Police Jury

Louisiana R.S. 13:784 provides that upon request of the Clerk, the police jury shall provide all necessary office furniture, equipment, and records and books. During the current year the Clerk has not requested that the police jury purchase any office furniture, equipment, and records and books for her office. The Police Jury does, however, provide office space located in the Parish Courthouse and pays for utilities for the Clerk's office. The amount of utilities paid by the Parish Police Jury is indeterminate.

### Note 13 – Excess Fund Balance

R.S. 13:785 requires that every four years (at close of the term of office) the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk's last year of her term of office. This payment is limited to no more than that which was received by the Clerk in accordance with R.S. 13:784 (A) during said term of office. The Parish Police Jury has not provided any direct funds to the Clerk under statute R.S. 17:784(A). At June 30, 2018 there was no amount due to the parish treasurer.

### Note 14- Change in Accounting Principle

In June 2015, the Governmental Standards Board (GASB) approved Statement NO. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. GASB Statement NO. 75 will improve accounting and financial reporting by state and local governments for implemented by the Clerk during the year ended June 30,2018, The Statement established standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. The Statement resulted in a restatement of net position as follows:

|  | Governmental<br>Activities |
|--|----------------------------|
| Net Position, June 30,2017, as previously reported | \$ (2,340,160)             |
| Change in Accounting principle:                    |                            |
| Net effect of implementing GASB Statement NO.75    | <u>(2,199,983)</u>         |
| Net position, June 30,2017, as restated            | <u>\$ (4,540,143)</u>      |

**REQUIRED SUPPLEMENTAL INFORMATION**

ACADIA PARISH CLERK OF COURT

General Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30,2018

|                                | 2018 Budget       |                   | Actual<br>(Budgetary Basis) | Variance with<br>Final Budget<br>Favorable<br>(Unfavorable) |
|--------------------------------|-------------------|-------------------|-----------------------------|---|
|                                | Original          | Final             |                             |   |
| Fund Balance, Beginning        | \$ 108,515        | \$ 108,515        | \$ 61,169                   | \$ (47,346)   |
| Revenues                       |                   |                   |                             |   |
| Charges for services:          |                   |                   |                             |   |
| Fees                           | 2,015,000         | 2,015,000         | 2,249,068                   | 234,068   |
| Marriage Licenses              | 9,000             | 9,000             | 8,278                       | (723)   |
| Interest earned                | 500               | 500               | 1,331                       | 831   |
| Compensation                   | 22,800            | 22,800            | 24,745                      | 1,945   |
| Total Revenue                  | <u>2,047,300</u>  | <u>2,047,300</u>  | <u>2,283,421</u>            | <u>236,121</u>  |
| Available for appropriation    | <u>2,155,815</u>  | <u>2,155,815</u>  | <u>2,344,590</u>            | <u>188,775</u>  |
| Expenditures:                  |                   |                   |                             |   |
| Current                        |                   |                   |                             |   |
| Personal Services              | 1,650,000         | 1,650,000         | 1,630,320                   | 19,680  |
| Supplies                       | 24,000            | 24,000            | 23,927                      | 73  |
| Operating Expenses             | <u>350,000</u>    | <u>350,000</u>    | <u>333,734</u>              | <u>16,266</u>   |
| Total Expenditures             | <u>2,024,000</u>  | <u>2,024,000</u>  | <u>1,987,981</u>            | <u>36,019</u>   |
| Total charges to appropriation | <u>2,024,000</u>  | <u>2,024,000</u>  | <u>1,987,981</u>            | <u>19,753</u>   |
| Change in Fund Balance         | <u>23,300</u>     | <u>23,300</u>     | <u>295,442</u>              | <u>200,102</u>  |
| Fund Balance, Ending           | <u>\$ 131,815</u> | <u>\$ 131,815</u> | <u>\$ 356,609</u>           | <u>\$ 169,022</u>   |

ACADIA PARISH CLERK OF COURT

**Schedule of Employer Share of Net Pension Liability  
For the Year Ended June 30, 2018**

| <b>Louisiana Clerks of Court Retirement</b>   | <b>2018</b> | <b>2017</b> | <b>2016</b> | <b>2015</b> |
|---|-------------|-------------|-------------|-------------|
| Employer's Proportion of the Net Pension Liability (Assets)   | 1.1254%     | 1.1576%     | 1.1854%     | 1.1689%     |
| Employer's Proportionate Share of the Net Pension Liability (Asset)   | 1,702,706   | 2,141,473   | 1,776,112   | 1,576,707   |
| Employer's Covered-Employee Payroll   | 1,015,763   | 1,060,413   | 1,082,794   | 1,032,149   |
| Employer's Proportionate Share of the Net Pension Liability (Asset)<br>Liability (Asset) as a Percentage of its Covered Payroll | 169.3230%   | 210.8241%   | 167.6811%   | 145.6147%   |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability  | 79.6914%    | 74.1703%    | 78.1291%    | 79.3714%    |

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

ACADIA PARISH CLERK OF COURT

Schedule of Empliyer Contributions to the Pension Plan  
For the Year Ended June 30, 2018

| Year Ended<br>June 30, | Contractually<br>Required<br>Contributions | Contributions<br>in Relation to<br>Contractual<br>Required<br>Contributions | Contribution<br>Deficiency<br>(Excess) | Employer's<br>Covered<br>Employee<br>Payroll | Contributions<br>As a<br>Percentage of<br>Employee<br>Payroll |
|------------------------|--|---|--|--|---|
| 2018                   | \$ 191,062                                 | \$ 193,004  | 1,942                                  | \$ 1,005,592                                 | 19.1931%  |
| 2017                   | 193,074                                    | 193,074   | -                                      | 1,015,763                                    | 19.0078%  |
| 2016                   | 200,537                                    | 200,537   | -                                      | 1,060,413                                    | 18.9112%  |
| 2015                   | 205,731                                    | 205,731   | -                                      | 1,082,794                                    | 19.0000%  |

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

ACADIA PARISH CLERK OF COURT

**Schedule of Changes in the Total OPEB Liability and Related Ratios  
For the Year Ended June 30,2018**

|  | <u>2018</u>                | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|--|----------------------------|-------------|-------------|-------------|-------------|
| <b>Total OPEB Liability</b>                                      |                            |             |             |             |             |
| Service Cost   | \$ 90,682                  |             |             |             |             |
| Interest   | 116,390                    |             |             |             |             |
| Changes of benefit terms   | -                          |             |             |             |             |
| Differences btwn expected and actual experience                  | (2,306)                    |             |             |             |             |
| Changes in assumptions or other inputs                           | -                          |             |             |             |             |
| Benefit payments   | <u>(79,178)</u>            |             |             |             |             |
| Net Change in Total OPEB Liability                               | 125,588                    |             |             |             |             |
| Total OPEB Liability - beginning                                 | 3,164,098                  |             |             |             |             |
| <b>Total OPEB Liability - end</b>                                | <b><u>\$ 3,289,686</u></b> |             |             |             |             |
| <br>   |                            |             |             |             |             |
| Covered Employee Payroll   | \$ 1,018,668               |             |             |             |             |
| Total OPEB Liability as a percentage of covered employee payroll | 3.23                       |             |             |             |             |

**Notes to Schedule:**

*Changes of Benefit Terms:*

None

*Changes of Assumptions:*

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2018

3.62%

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

## ACADIA PARISH CLERK OF COURT

### Notes to Required Supplementary Information For the year ended June 30, 2018

#### 1. Budgetary and Budgetary Accounting

The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. A proposed budget is prepared and submitted to the Clerk of Court for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Clerk of Court. Such amendments, except for capital outlay, were not material in relation to the original appropriations.

#### 2. Pension Plan

- a. **Schedule of Employer's Share of the Net Pension Liability**  
This schedule reflects the participation of Acadia Parish Clerk of Court's employees in LASERS and its proportionate share of the net pension liability as a percentage of its covered employee payroll, and the plan fiduciary net position as a percentage of the total pension liability.
- b. **Schedule of Employer's Contributions**  
This schedule represents the employer contributions subsequent to the measurement date and recognized as a reduction of the net pension liability in future years.

ACADIA PARISH CLERK OF COURT

Notes to Required Supplementary Information  
For the year ended June 30, 2018

3. Pension Plan (continued)

2. Actuarial Assumptions for Net Pension Liability

|   |   |
|---|---|
| <b>Valuation Date</b>                   | June 30, 2017   |
| <b>Actuarial Cost Method</b>            | Entry Age Normal  |
| <b>Expected Remaining Service Lives</b> | 3 Years   |
| <b>Investment Rate of Return</b>        | 7 % per annum for current year  |
| <b>Inflation Rate</b>                   | 2.5 % per annum for current year  |
| <b>Mortality</b>                        | <b>Non-disabled members</b> - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015. |

**Disabled members** – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.

**Termination, Disability, and Retirement** Termination, disability, and retirement assumptions were projected based on a five-year experience study (2009-2013) of the System's members.

**Salary Increases** Salary increases were projected based on a 2009-2013 experience study of the System's members. The salary increase ranges for specific types of members are:

| <u>Member Type</u> | <u>Lower Range</u> | <u>Upper Range</u> |
|--------------------|--------------------|--------------------|
| Regular            | 3.8%               | 12.8%              |
| Judges             | 2.8%               | 5.3%               |
| Corrections        | 3.4%               | 14.3%              |
| Hazardous Duty     | 3.4%               | 14.3%              |
| Wildlife           | 3.4%               | 14.3%              |

**Cost of Living Adjustment** The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

ACADIA PARISH CLERK OF COURT

Notes to Required Supplementary Information  
For the year ended June 30, 2018

**3. Post-Retirement Benefits Other Than Pensions**

- a. Acadia Parish Clerk of Court (the “Clerk”) provides post-employment Medicare supplement, Medicare Part D prescription drug, and life insurance benefits on behalf of its eligible retirees and their dependents. As a result, the Clerk is required to implement the Governmental Accounting Standards Board (“GASB”) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (“GASB 75”), which replaces GASB 45. GASB 75 requires public employers to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statement of the employer.
- b. GASB 75 allows an actuarial valuation date no earlier than thirty months and one day prior to the fiscal year end reporting date and a measurement date no earlier than one year and one day prior to the fiscal year end reporting date. For the reporting year ending June 30, 2018, we have used an actuarial valuation date of July 1, 2017 and a measurement date of June 30, 2018.
- c. Our valuation of the Clerk’s plan is based on assumptions about the survival of plan members, the average per-capita claims costs, when current employees are expected to retire, and so forth. The assumptions were derived from a combination of plan experience, actuarial judgement, and the 6/30/2017 LCCRRF pension valuation.
- d. The following changes were made to assumptions since the prior July 1, 2015 valuation under GASB 45.

- **Discount Rate:** The discount rate was increased from 3.50% to 3.62%. See the next section for more details. This resulted in a decrease in the Total OPEB Liability.

- **Mortality Rates:** Mortality tables were updated from the RP-2000 mortality tables, with mortality improvement projected to 2016 with Scale AA. For this valuation, we used the RPH-2014 Employee and Healthy Annuitant mortality tables (for actives and retirees, respectively) with generational mortality improvement using Scale MP-2017. This resulted in an increase in the Total OPEB Liability.

- **Retirement Rates:** We changed the retirement rates to be consistent with the pension plan valuation. This resulted in an increase in the Total OPEB Liability.

- **Actuarial Cost Method:** GASB 75 requires the use of the Entry-Age Normal, Level Percent of Pay cost method. Prior valuations used the Projected Unit Credit cost method, which was allowed under GASB 45. This resulted in an increase in the Total OPEB Liability.

ACADIA PARISH CLERK OF COURT

Notes to Required Supplementary Information  
For the year ended June 30, 2018

**3. Post-Retirement Benefits Other than Pensions (Continued)**

The table below sets forth the key results of GASB 75 valuation for the fiscal year ending June 30, 2018, compared to prior GASB 45 valuation.

|                                | <u>GASB 45</u> | <u>GASB 75</u> |
|--------------------------------|----------------|----------------|
| Total OPEB Liability           | \$964,115      | \$3,289,686    |
| OPEB expense                   | 214,886        | 206,816        |
| Deferred Inflows of Resources  | N/A            | 2,049          |
| Deferred outflows of Resources | N/A            | -              |

## **OTHER SUPPLEMENTAL INFORMATION**

ACADIA PARISH CLERK OF COURT

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2018

Robert T. "Robby" Barousse, Clerk

|                       |                   |
|-----------------------|-------------------|
| Salary                | \$ 160,349        |
| Benefits - insurance  | 42,552            |
| Benefits - retirement | 30,529            |
| Car allowance         | 24,102            |
| Cell phone            | 2,234             |
| Registration fees     | 1,375             |
| Conference travel     | 2,783             |
| Election expense      | <u>2,400</u>      |
| Total                 | <u>\$ 266,324</u> |

ACADIA PARISH CLERK OF COURT

**Schedule of Changes in Unsettled Deposits - Agency Funds  
For the Year ending June 30, 2018**

| Assets   | <u>Advance<br/>Deposits</u> | <u>Regisrty of<br/>Court</u> | <u>Criminal<br/>Fund</u> | <u>Election<br/>Fund</u> | <u>Non Criminal<br/>Fund</u> |
|--|-----------------------------|------------------------------|--------------------------|--------------------------|------------------------------|
| Suits due to litigants and others:               |                             |                              |                          |                          |                              |
| Beginning of the year                            | \$ 402,401                  | \$ 923,811                   | \$ 335                   | \$ 1,980                 | \$ 20                        |
| Additions:                                       |                             |                              |                          |                          |                              |
| Suits and sucesions                              | 1,076,958                   | -                            | -                        | 150                      | 20,812                       |
| Election qualifying Fees                         |                             |                              |                          |                          |                              |
| Interest   | <u>-</u>                    | <u>-</u>                     | <u>-</u>                 | <u>-</u>                 | <u>-</u>                     |
| Total additions                                  | <u>1,076,958</u>            | <u>-</u>                     | <u>-</u>                 | <u>150</u>               | <u>20,812</u>                |
| Reductions                                       |                             |                              |                          |                          |                              |
| Clerk cost (transferred to General Fund)         | 133,594                     | -                            | 220                      | 150                      | 20,263                       |
| Cort ordered expenditures                        |                             |                              |                          |                          |                              |
| Election cost                                    |                             |                              |                          |                          |                              |
| Refunds to litigants                             |                             |                              |                          |                          |                              |
| Interest   |                             |                              |                          |                          |                              |
| Sheriff fees                                     |                             |                              |                          |                          |                              |
| Other Fees                                       | <u>-</u>                    | <u>-</u>                     | <u>-</u>                 | <u>-</u>                 | <u>-</u>                     |
| Total reductions                                 | <u>133,594</u>              | <u>-</u>                     | <u>220</u>               | <u>150</u>               | <u>20,263</u>                |
| Changes in amounts du to litigants and others    | 1,210,552                   | -                            | 220                      | 300                      | 41,075                       |
| Amounts due to litigants and others, end of year | <u>\$ 1,612,953</u>         | <u>\$ 923,811</u>            | <u>\$ 555</u>            | <u>\$ 2,280</u>          | <u>\$ 41,095</u>             |

**INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS**



# J. WALKER & COMPANY<sub>APC</sub>

ACCOUNTANTS AND ADVISORS

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

Acadia Parish Clerk of Court  
State of Louisiana  
Crowley, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental-type activities, the major fund, and the aggregate remaining fund information of the Acadia Parish Clerk of Court, a component unit of the State of Louisiana, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Acadia Parish Clerk of Court's basic financial statements and have issued our report thereon dated December 11, 2018.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Acadia Parish Clerk of Court's internal control over financial reporting (internal control) to determine the 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 Acadia Parish Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Acadia Parish Clerk of Court's internal control.

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

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

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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Acadia Parish Clerk of Court'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*J. Walker & Company, APC*

Lake Charles, Louisiana  
December 11, 2018



ACADIA PARISH CLERK OF COURT

Schedule of Findings and Responses  
For the Year Ended June 30, 2018

I. Summary of Auditors' Results

a. Financial Statements

1. The independent auditors' report expresses an unmodified opinion on the financial statements of the Acadia Parish Clerk of Court, Louisiana.
2. There are no control deficiencies disclosed during the audit of the financial statements and reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*
3. There are no instances of noncompliance that are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*

b. Federal Awards

N/A

c. Management Letter

1. No management letter was issued in connection with the audit for the year ended June 30, 2018.

ACADIA CLERK OF COURT

Schedule of Findings and Responses  
For the Year Ended June 30, 2018

II. **Findings – Financial Statement Audit**

There were no current year findings.

**ACADIA CLERK OF COURT**

Summary of the Prior Year Findings  
For the Year Ended June 30, 2018

**III. Summary of Prior Year Findings**

There were no prior year findings.

## **Statewide Agreed Upon Procedures**



# J. WALKER & COMPANY<sub>APC</sub>

ACCOUNTANTS AND ADVISORS

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

The Honorable Robert T. Barousse  
Acadia Parish Clerk of Court  
Crowley Louisiana, and the  
Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Acadia Parish Clerk of Court 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 July 1, 2017 through June 30, 2018. The Clerk's management is responsible for those C/C areas identified in the SAUPs. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### *Written Policies and Procedures*

---

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

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

*We performed the above procedure and noted the following exceptions:*

**Written policies and procedures did not including a procedure requiring public notice of a public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.**

**Management Response: See management's response letter.**

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

*We performed the above procedure and noted the following exceptions:*

**Written policies and procedures related to the preparation and approval process of purchase requisitions and purchase orders does compliance with the Legislative Auditor's requirement.**

**Management Response: See management' responses.**

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

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*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

***Board or Finance Committee***

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



- a) Observe that the board/finance committee met with a quorum at least monthly or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.
- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.

***The Acadia Parish Clerk of Court does not have a board or finance committee. Therefore, these procedures are not applicable.***

### ***Bank Reconciliations***

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- 3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
  - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 

***We performed the procedure above and noted no exceptions.***
  - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 

***We performed the procedure above and noted no exceptions.***
  - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
 

***We performed the procedures above and noted no exceptions.***



## *Collections*

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4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

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

*We performed the above procedures and noted the following exceptions:*

**Employees that are responsible for cash collections do share cash drawers/registers.**

**Management's Response: See management's response letter.**

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:



- a) Observe that receipts are sequentially pre-numbered.  
*We performed the procedure above and noted no exceptions.*
- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.  
*We performed the procedure above and noted no exceptions.*
- c) Trace the deposit slip total to the actual deposit per the bank statement.  
*We performed the procedure above and noted no exceptions.*
- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).  
*We performed the procedure above and noted no exceptions.*
- e) Trace the actual deposit per the bank statement to the general ledger.  
*We performed the procedure above and noted no exceptions.*

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

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- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.  
*We performed the above procedure and noted the following exceptions:*  
**Purchase order was not used by the Clerk's office.**  
**Management's Response: See management's response letter.**
  - b) At least two employees are involved in processing and approving payments to vendors.  
*We performed the procedure above and noted no exceptions.*
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.  
*We performed the procedure above and noted no exceptions.*



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

*We performed the procedure above and noted no exceptions.*

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

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

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

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

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

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely



what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

*We performed the procedure above and noted no exceptions.*

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

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

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

*We performed the above procedure and noted the following exceptions:*

**For all 5 reimbursements selected, no documentation was provided by Clerk's office to support reimbursements.**

**Management Response: See management's response letter.**

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

*We performed the above procedure and noted the following exceptions:*

**For all 5 reimbursements selected, no documentation was provided by Clerk's office to support reimbursements.**

**Management Response: See management's response letter.**

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

*We performed the above procedure and noted the following exceptions:*

**For all 5 reimbursements selected, no documentation was provided by Clerk's office to support reimbursements.**

**Management Response: See management's response letter.**

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

*We performed the procedure above and noted no exceptions.*



## *Contracts*

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

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

**No contracts reached the threshold for public bid under the Louisiana Public Bid Law. Therefore, no procedures were performed.**

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

**Not applicable.**

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

*We performed the above procedure and noted the following exceptions:*

**For all 5 vendors selected, the Clerk's office was unable to provide the written contracts for all 5 vendors selected.**

**Management Response: See management's response letter.**

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

*We performed the above procedures and noted the following exceptions;*

**For all 5 vendors selected, the Clerk's office was unable to provide the written contracts to support the invoices for all 5 vendors selected.**

**Management Response: See management's response letter.**

## *Payroll and Personnel*

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



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

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*

### *Ethics*

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

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

*We performed the procedure above and noted no exceptions.*

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

*We performed the procedure above and noted no exceptions.*



***Debt Service***

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

***The Acadia Parish Clerk of Court did not issue debt during the fiscal period. Therefore, these procedures are not applicable.***

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

***The Acadia Parish Clerk of Court did not issue debt during the fiscal period. Therefore, these procedures are not applicable.***

***Other***

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

***We performed the procedure above and noted no exceptions.***

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

***We performed the procedure above and noted no exceptions.***

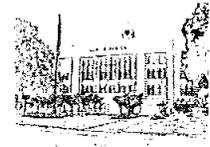
***J. Walker & Company, APC***

Lake Charles, Louisiana  
December 05, 2018





**Robert T. "Robby" Barousse**  
**Clerk of Court**



**P.O. Box 922**  
**Crowley, LA 70527-0922**

**15th Judicial District**  
**Parish of Acadia - State of Louisiana**

**Phone: (337)788-8881**  
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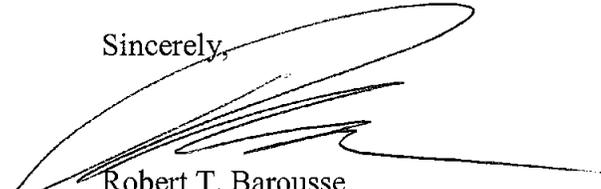
December 11, 2018

**Manager's Response Letter – 2017/2018 Audit**

Please find below the responses on exceptions noted for the Statewide-Agreed-Upon Procedures:

1. Policies and Procedures – Budgeting.
  - a. Our policy manual has been updated to reflect the agreed upon procedures.
2. Policies and Procedures – Purchasing.
  - a. After reviewing and doing a cost analysis, our office has determined that issuing purchase orders for items less than \$1000 is not feasible at this time due to the fact that most items purchased are repetitive supply orders and small office needs. The percentage of purchases that our office makes on supplies is only a small portion of the annual budget.
3. Collections (cash drawer)
  - a. After review, it has been determined that adding additional cash drawers for each employee that accepts payments is not feasible and necessary at this time. The amount of cash received is also a very small percentage of the total revenue received. Procedures for end of day reporting is a second employee who does not work the drawer balances, verifies, and makes the deposit slip and deposit preparation thereof. A third person makes the said deposit.
4. Non-Payroll Disbursements.
  - a. Non-payroll disbursements have been addressed and employees have been referred to the policy manual to assure that all proper documentation is provided in regards to reimbursements with the proper approval by the Clerk or Chief Deputy. Checks are not issued until all documentation is provided.
5. Travel and Travel-related Expense Reimbursement.
  - a. Travel and Travel-related disbursements have been addressed and employees have been referred to the policy manual to assure that all proper documentation is provided in regards to reimbursements and verification with the proper approval by the Clerk or Chief Deputy. Checks are not issued until all documentation is provided.
6. Contracts with Vendors who perform repetitive services.
  - a. Our office is reaching out to each Vendor who does monthly or yearly contract work to provide or sign off on a contract with their duties and costs analysis of work performed and services provided each year.

Sincerely,

  
Robert T. Barousse  
Acadia Parish Clerk of Court