

BEAUREGARD PARISH CLERK OF COURT, LOUISIANA

ANNUAL FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2025

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## INDEPENDENT AUDITOR'S REPORT

The Honorable Brian S. Lestage  
Beauregard Parish Clerk of Court, Louisiana  
DeRidder, Louisiana

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

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Beauregard Parish Clerk of Court, Louisiana, a component unit of the Beauregard Parish Police Jury, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Beauregard Parish Clerk of Court, Louisiana's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Beauregard Parish Clerk of Court, Louisiana, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

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

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the Clerk of Court, Louisiana's proportionate share of the net pension liability, schedule of the Clerk of Court, Louisiana's pension contribution, and schedule of changes in net OPEB liability and related ratios on pages 31 through 37 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Beauregard Parish Clerk of Court, Louisiana's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, justice system funding schedule – collecting/dispersing entity and justice system funding schedule – receiving entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits and other payments to agency head, justice system funding schedule – collecting/dispersing entity and justice system funding schedule – receiving entity are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2025, on our consideration of the Beauregard Parish Clerk of Court, Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Beauregard Parish Clerk of Court, Louisiana's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Beauregard Parish Clerk of Court, Louisiana's internal control over financial reporting and compliance.



DeRidder, Louisiana  
November 3, 2025

## BASIC FINANCIAL STATEMENTS

Statement of Net Position  
June 30, 2025

	Governmental Activities
ASSETS	
Cash	\$ 1,705,762
Receivables:	
Accounts receivable	8,576
Due from Advance Deposit Fund	4,763
Capital assets being depreciated - net	397,140
Total assets	\$ 2,116,241
DEFERRED OUTFLOWS OF RESOURCES	
Pension	\$ 210,582
Other post employment benefits	272,662
Total deferred outflows of resources	\$ 483,244
Total assets and deferred outflows of resources	\$ 2,599,485
LIABILITIES	
Accounts payable	\$ 16,625
Payroll withholdings payable	1
Long-term liabilities:	
Net other post-employment benefits liability	1,756,702
Net pension liability	1,035,983
Total liabilities	\$ 2,809,311
DEFERRED INFLOWS OF RESOURCES	
Pension	\$ 229,246
Other post employment benefits	980,264
Total deferred inflows of resources	\$ 1,209,510
Total liabilities and deferred inflows of resources	\$ 4,018,821
NET POSITION	
Net investment in capital assets	\$ 397,140
Unrestricted	(1,816,476)
Total net position	\$ (1,419,336)
Total liabilities, deferred inflows of resources and net position	\$ 2,599,485

The accompanying notes are an integral part of this statement.

Statement of Activities  
For the Year Ended June 30, 2025

	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Fees, Charges and Commissions for Services	Capital Grants and Contribution	Governmental Activities
Program Activities				
Governmental activities:				
Judiciary	\$ 1,773,933	\$ 1,729,954	\$ 24,621	\$ (19,358)
General revenues:				
Investment earnings				\$ 75,545
Non-employer pension revenue				86,351
Transfer in				28,154
Total general revenues				<u>\$ 190,050</u>
Change in net position				\$ 170,692
Net position at beginning of year				<u>(1,590,028)</u>
Net position at end of year				<u><u>\$ (1,419,336)</u></u>

The accompanying notes are an integral part of this statement.

Balance Sheet  
Governmental Funds  
June 30, 2025

ASSETS	<u>General Fund</u>
Assets:	
Cash	\$ 1,705,762
Receivables:	
Accounts receivable	8,576
Due from Advance Deposit Fund	4,763
Total assets	<u>\$ 1,719,101</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 16,625
Payroll withholdings payable	1
Total liabilities	<u>\$ 16,626</u>
Fund Balances:	
Unassigned	<u>\$ 1,702,475</u>
Total liabilities and fund balances	<u><u>\$ 1,719,101</u></u>

The accompanying notes are an integral part of this statement.

Reconciliation of the Governmental Funds Balance Sheet  
to Statement of Net Position  
June 30, 2025

Total fund balance - total governmental funds	\$	1,702,475
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets		397,140
Pension related changes in net pension liability that are only reported in the Statement of Net Position as deferred outflows		210,582
Pension related changes in net pension liability that are only reported in the Statement of Net Position as deferred inflows		(229,246)
Post-employment benefit related changes in post-employment benefit liability that are only reported in the Statement of Net Position as deferred outflows		272,662
Post-employment benefit related changes in post-employment benefit liability that are only reported in the Statement of Net Position as deferred inflows		(980,264)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds		
Other post-employment benefits	\$	(1,756,702)
Net pension liability		(1,035,983)
		<u>(2,792,685)</u>
Net position of governmental activities	\$	<u><u>(1,419,336)</u></u>

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2025

	General Fund
Revenues	
Intergovernmental:	
Local grant	\$ 2,493
LCRAA grant	22,128
Recordings	593,738
Cancellations	10
Mortgage certificates	3,345
Marriage licenses	7,337
Birth certificates	17,978
Notary fees	3,689
Election fees	21,154
Fees on suits and successions	601,683
Court attendance	5,950
Certified copies	281,936
Criminal court and traffic court fees	75,172
Qualifying fees	640
UCC certificates and filing	42,928
Investment income	75,545
Clerk's supplemental pay	32,300
Clerk's remote access fees	11,870
Child support fees	18,354
Portal fees	11,870
	11,870
Total revenues	\$ 1,830,120
Expenditures	
Judiciary:	
Personal services	\$ 790,954
Personal service related benefits	661,267
Travel and professional development	5,823
Operating services	99,277
Supplies	127,698
Capital outlay	22,345
	22,345
Total expenditures	\$ 1,707,364
Excess (deficiency) of revenues over expenditures	\$ 122,756
Other financing sources:	
Transfer in	\$ 28,154
Net change in fund balance	\$ 150,910
Fund balances at beginning of year	1,551,565
Fund balances at end of year	\$ 1,702,475

The accompanying notes are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balance of Governmental Funds to the  
Statement of Activities  
For the Year Ended June 30, 2025

Net change in fund balances - total governmental funds	\$ 150,910
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as an expenditure in governmental funds.	(68,432)
Governmental funds report capital outlays as expenditures. However, in the government-wide statement of activities and changes in net position, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	22,345
Governmental funds do not report net change in other postemployment benefits (OPEB) obligations. However this obligation does appear in the Statement of Activities since the payable is reported on the Statement of Net Position.	38,966
Pension expense is based on employer contributions in the government funds, but is an actuarially calculated expense on the Statement of Activities.	<u>26,903</u>
Change in net position of governmental activities	<u><u>\$ 170,692</u></u>

The accompanying notes are an integral part of this statement.

Statement of Fiduciary Net Position  
Custodial Funds  
June 30, 2025

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash	\$ 919,875	\$ 508,985	\$ 1,428,860
Accounts receivable	5,604	-	5,604
Total assets	<u>\$ 925,479</u>	<u>\$ 508,985</u>	<u>\$ 1,434,464</u>
<b>LIABILITIES</b>			
Liabilities:			
Accounts payable	\$ 841	\$ -	\$ 841
Due to General Fund	4,763	-	4,763
Held for others pending court action	919,875	508,985	1,428,860
Total liabilities	<u>\$ 925,479</u>	<u>\$ 508,985</u>	<u>\$ 1,434,464</u>

The accompanying notes are an integral part of this statement.

Statement of Changes in Fiduciary Net Position  
Custodial Funds  
for the Year Ended June 30, 2025

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
ADDITIONS:			
Suits and successions	\$ 1,086,946	\$ 101,363	\$ 1,188,309
Child support	21,977	-	21,977
Interest income	31,309	682	31,991
	<u>1,140,232</u>	<u>102,045</u>	<u>1,242,277</u>
Total additions	\$ 1,140,232	\$ 102,045	\$ 1,242,277
DEDUCTIONS:			
Clerk's cost (paid to General Fund)	\$ 595,807	\$ -	\$ 595,807
Settlements to litigants	215,912	33,944	249,856
Sheriffs' fees	117,007	-	117,007
Attorneys, curators, notary	13,629	-	13,629
Judges' supplement fund	40,364	-	40,364
Secretary of State fees	3,250	-	3,250
Judicial expense	19,370	-	19,370
Child support fees	21,977	-	21,977
Court reporter	862	-	862
Unclaimed property payments	3,755	-	3,755
Louisiana Judicial College	648	-	648
Witness fees	336	-	336
Bank fees	2,138	-	2,138
Other fees	825	-	825
Appeals fees	1,364	-	1,364
Transfer to General Fund	28,154	-	28,154
	<u>1,065,398</u>	<u>33,944</u>	<u>1,099,342</u>
Total deductions	\$ 1,065,398	\$ 33,944	\$ 1,099,342
Change in liabilities	\$ 74,834	\$ 68,101	\$ 142,935
Liabilities at beginning of year	<u>850,645</u>	<u>440,884</u>	<u>1,291,529</u>
Liabilities at end of year	<u>\$ 925,479</u>	<u>\$ 508,985</u>	<u>\$ 1,434,464</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

Beauregard Parish Clerk of Court, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

**INTRODUCTION**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court 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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

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

**B. Reporting Entity**

The Clerk of Court is an independently elected official; however, the Clerk of Court is fiscally dependent on the Beauregard Parish Police Jury. The police jury maintains and operates the parish courthouse in which the Clerk of Court's office is located and provides funds for equipment and furniture of the Clerk of Court's office. Because the Clerk of Court is fiscally dependent on the police jury, the Clerk of Court was determined to be a component unit of the Beauregard Parish Police Jury, the financial reporting entity.

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

**C. Fund Accounting**

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

Governmental Funds

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

General Fund – the primary operating fund of the Clerk and it accounts for all financial resources, except for those in another fund. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Clerk policy.

Fiduciary Funds

Fiduciary Funds reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Clerk are custodial funds. The custodial funds account for assets held by the Clerk as an agent for litigants held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the custodial funds have no measurement focus, but use the modified accrual basis of accounting.

**D. Measurement Focus/Basis of Accounting**

Fund Financial Statements (FFS)

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Clerk operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The 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, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets. Advance deposits and Registry of Court funds are considered measurable when collected by the Clerk of Court.

Expenditures

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

The Clerk of Court has not established a policy for use of the unrestricted fund balance, therefore it considers committed fund balances to be used first, then assigned fund balances to be used next and finally the unassigned fund balance will be used.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Clerk as a whole. These statements include all the financial activities of the Clerk. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

Program Revenues – Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from Clerk users as a fee for services; program revenues reduce the cost of the function to be financed from the Clerk’s General Fund.

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

**E. Budgets**

The Clerk uses the following budget practices:

The Clerk’s proposed budget for the 2024-2025 fiscal year was made available for public inspection at the Clerk’s office on or before June 15, 2024. The proposed budget was prepared on the modified accrual basis of accounting and was published in the official journal before the public hearing. The budget hearing was held at the Clerk’s office on or before June 15, 2024. The budget was legally adopted and amended, as necessary, by the Clerk. All appropriations lapse at year-end.

Formal budget integration is not employed as a management control device.

*EXCESS OF EXPENDITURES OVER APPROPRIATIONS* The following individual fund had actual expenditures over budgeted appropriations for the year ended June 30, 2025.

Fund	Original Budget	Final Budget	Actual	Unfavorable Variance
General Fund	\$ 1,623,450	\$ 1,691,450	\$ 1,707,364	\$ 15,914

**F. Cash and Cash Equivalents**

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

Under state law, the Clerk of Court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**G. Short-Term Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**H. Prepaid Items**

Prepaid items consist of insurance premiums paid in advance for terms extending into the subsequent year.

**I. Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$5,000 or more for capitalizing capital assets.

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

Notes to the Financial Statements (Continued)

<u>Description</u>	<u>Estimated Lives</u>
Machinery and equipment	5-10 years
Furniture and fixtures	5-10 years
Vehicles	5-10 years

**J. Vacation, Sick Leave and Holidays**

After employed for a period of six months, employees will be entitled to one-week vacation with pay; after twelve months, two weeks with pay.

Sick leave policy depends upon the circumstances involved. If sick, employees will be paid for a reasonable period of absence.

Legal holidays are established by law. At the present time the Clerk has a total of approximately sixteen holidays observed by his office.

As of June 30, 2025 no vacation or sick leave had been accumulated or was vested by employees.

**K. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

**L. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the Clerk of Court, which are either unusual in nature or infrequent in occurrence.

**M. Estimates**

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

**N. Fund Balance**

**Nonspendable** The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. As for the Beauregard Parish Clerk of Court, Louisiana, the nonspendable fund balance consist of prepaid amounts of insurance premiums.

**Unassigned** Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

**O. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana Clerks’ of Court Retirement and Relief Fund and additions to/deductions from the Louisiana Clerks’ of Court Retirement and Relief Fund’s fiduciary net position have been determined on the same basis as they are reported by

the Louisiana Clerks' of Court Retirement and Relief Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Financial reporting information pertaining to the Clerk's participation in the Louisiana Clerks' of Court Retirement and Relief Fund is prepared in accordance with Governmental Accounting Standards Board "GASB" Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which have been adopted by the Clerk for the fiscal year ended June 30, 2025.

**P. Recently Issued Accounting Pronouncement**

In June 2015, the Governmental Accounting Standards Board (GASB) approved Statement No. 75, "Accounting and Financial Reporting for Post-employment Benefits other than Pensions." GASB Statement No. 75 replaces the requirements of Statement No. 45, "Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pensions." GASB Statement No. 75 improves accounting and financial reporting by state and local governments for post-employment benefits other than pensions.

In January 2017, the Governmental Accounting Standards Board (GASB) approved Statement No. 84, "Fiduciary Activities." GASB Statement No. 84 establishes general criteria for determining when a governmental unit has a fiduciary role for managing certain types of assets. GASB No. 84 replaces *agency funds* with *custodial funds*, which generally are used to report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. The provisions of GASB Statement No. 84 must be implemented by the Clerk for periods beginning after December 15, 2018, with earlier application encouraged. The effect of implementation of this statement on the Clerk's financial statements has not yet been determined.

**2. CASH AND CASH EQUIVALENTS**

At June 30, 2025, the Clerk of Court has cash and cash equivalents (book balances) totaling \$2,633,746 as follows:

Money Market accounts	\$	386,760
NOW accounts		1,028,063
Time deposits		1,196,171
Demand deposits		21,051
Petty cash		700
PayPal account		1,001
Total	\$	<u>2,633,746</u>

The cash and cash equivalents of the Beauregard Parish Clerk of Court, Louisiana are subject to the following risk:

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed 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. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Clerk's name.

At June 30, 2025, the Clerk of Court has \$2,722,732 in deposits (collected bank balances). These deposits are secured from risk by \$771,115 of federal deposit insurance and \$1,870,931 of pledged securities held by an unaffiliated bank of the pledgor bank. These pledged securities are deemed by law to be under the control and possession and in the name of the Clerk. The pledged securities were \$80,686 short of covering the Clerk's total cash and is a violation of state law.

Beauregard Parish Clerk of Court, Louisiana

Notes to the Financial Statements (Continued)

**3. RECEIVABLES**

The receivables of \$14,180 at June 30, 2025 are as follows:

Class of Receivable	General Fund	Advance Deposit Fund	Total
Charges for services	\$ 8,576	\$ 5,604	\$ 14,180

**4. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2025, for the Clerk of Court is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Governmental activities:				
Capital assets being depreciated				
Furniture and fixtures	\$ 78,602	\$ -	\$ -	\$ 78,602
Machinery and equipment	1,161,655	22,345	-	1,184,000
Improvements	5,716	-	-	5,716
Total capital assets being depreciated	\$ 1,245,973	\$ 22,345	\$ -	\$ 1,268,318
Less accumulated depreciation for:				
Furniture and fixtures	\$ 69,870	\$ 2,757	\$ -	\$ 72,627
Machinery and equipment	730,946	65,389	-	796,335
Improvements	1,930	286	-	2,216
Total accumulated depreciation	\$ 802,746	\$ 68,432	\$ -	\$ 871,178
Total capital assets being depreciated, net	\$ 443,227	\$ (46,087)	\$ -	\$ 397,140

Depreciation expense of \$68,432 for the year ended June 30, 2025, was charged to the following governmental functions:

Judiciary	\$ 68,432
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**5. ACCOUNTS PAYABLE**

The payables of \$17,467 at June 30, 2025, are as follows:

	General Fund	Advance Deposit Fund	Total
Accounts payable	\$ 16,625	\$ 841	\$ 17,466
Payroll taxes	1	-	1
Total	\$ 16,626	\$ 841	\$ 17,467

**6. INTERFUND RECEIVABLES/PAYABLES**

The following due to/from balances exists due to payments made out of one fund that relate to the other fund. The balance in each respective due to/from account is expected to be paid within the current year.

Beauregard Parish Clerk of Court, Louisiana

Notes to the Financial Statements (Continued)

	General Fund	Advance Deposit Fund
Due from	\$ 4,763	\$ -
Due to	-	4,763
Total	\$ 4,763	\$ 4,763

**7. PENSION PLANS**

Plan Description – Substantially all employees of the Beauregard Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The Louisiana Clerks’ of Court Retirement and Relief Fund prepared its employer schedules in accordance with Governmental Accounting Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employer’s proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

Basis of Accounting

The Louisiana Clerks’ of Court Retirement and Relief Fund's employer schedules are prepared using the accrual basis of accounting. Members’ earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The members’ earnable compensation is attributed to the employer for which the member is employed as of June 30, 2024.

Plan Fiduciary Net Position

Plan fiduciary net position is a significant component of the Fund’s collective net pension liability. The Fund’s plan fiduciary net position was determined using the accrual basis of accounting. The Fund’s assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund’s investments. Accordingly, actual results may differ from estimated amounts.

Pension Amount Netting

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

**PLAN DESCRIPTION:**

The Louisiana Clerks’ of Court Retirement and Relief Fund (Fund) is a cost-sharing, multiple-employer defined benefit pension plan established in accordance with Louisiana Revised Statute 11:1501 to provide regular, disability, and survivor benefits for clerks of court, their deputies, and other employees and the beneficiaries of such clerks of court, their deputies, and other employees.

Retirement Benefits

A member or former member shall be eligible for regular retirement benefits upon attaining twelve or more years of credited service, attaining the age of fifty-five years or more, and terminating employment. Regular retirement benefits, payable monthly for life, equal 3 1/3% of the member's average final compensation multiplied by the number of years of credited service, not to exceed one hundred percent of the monthly average final compensation. Monthly average final compensation is based on the highest compensated thirty-six consecutive months, with a limit of increase of 10% in each of the last three years of measurement. For those members hired on or after July 1, 2006, compensation is based on the highest compensated sixty consecutive months with a limit of 10% increase in each of the last six years of measurement. Act 273 of the 2010 regular session applied the sixty consecutive months to all members. This Act has a transition period for those members who retired on or after January 1, 2011 and before December 31, 2012. Additionally, Act 273 of the 2010 regular session increased a member's retirement to age sixty with an accrual rate of 3% for all members hired on or after January 1, 2011.

A member leaving covered employment before attaining early retirement age but after completing twelve years' credited service becomes eligible for a deferred allowance provided the member lives to the minimum service retirement age and does not withdraw his or her accumulated contributions.

Disability Benefits

Effective through June 30, 2008, a member who has been officially 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 the 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 1/2% of his monthly average final compensation multiplied by the number of his years of credited service; however, such monthly benefit shall not exceed twenty-five dollars for each year of his credited service or two-thirds of his monthly average final compensation, whichever is less.
- 2) A member who has ten 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 his years of credited service; however, such monthly benefit shall not exceed thirty-five dollars for each year of his credited service or eighty percent of his monthly average final compensation, whichever is less.

The following is effective for any disability retiree whose application for disability retirement is approved on or after July 1, 2008. The provisions related to the calculation of benefits will apply to any disability retiree whose application for disability retirement was approved before July 1, 2008, for benefits due and payable on or after January 1, 2008.

A member is eligible to receive disability retirement benefits from the Fund if he or she is certified to be totally and permanently disabled pursuant to R.S. 11:218 and one of the following applies:

- 1) The member's disability was caused solely as a result of injuries sustained in the performance of their official duties.
- 2) The member has at least ten years of service credit.

A member who has been certified as totally and permanently disabled will be paid monthly disability retirement benefits equal to the greater of:

- 1) Forty percent of their monthly average final compensation.
- 2) Seventy-five percent of their monthly regular retirement benefit computed pursuant to R.S. 11:1521(c).

A member leaving covered employment before attaining early retirement age but after completing twelve years' credited service becomes eligible for a deferred allowance provided the member lives to the minimum service retirement age and does not withdraw his or her accumulated contributions.

#### Survivor Benefits

If a member who has less than five years of credited service dies, his accumulated contributions are paid to his designated beneficiary. If the member has five 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 are to 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 with benefits reduced 1/4 of 1% for each month by which payments commence in advance of 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 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 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

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 the Deferred Retirement Option Plan (DROP) for up to thirty-six months and defer the receipt of benefits. 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 benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the Deferred Retirement Option Plan account.

Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at his option, a lump sum payment from the Fund. 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. Interest is paid on DROP account balances for members who complete their DROP participation but do not terminate employment. Interest accruals cease upon termination of employment. Upon termination, the member receives a lump sum payment from the DROP fund 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 method 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 thirty-six 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 sixty-five equal to 2% of the benefit paid on October 1, 1977, or the member's retirement date if later.

Beauregard Parish Clerk of Court, Louisiana

Notes to the Financial Statements (Continued)

In order to grant any cost-of-living increase, the Fund must meet criteria as detailed in the Louisiana statutes related to funding status.

In lieu of granting a cost-of-living increase as described above, Louisiana 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.

The System issues an annual, publicly available, financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 111745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Funding Policy- Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Beauregard Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 23.00 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Beauregard Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 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 Beauregard Parish Clerk of Court's contributions to the System for the years ending June 30, 2025, 2024, and 2023, were \$157,665, \$154,113, and \$162,989, respectively, equal to the required contributions for each year.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions recognized as revenue for the year ended June 30, 2025 were \$86,351.

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

At June 30, 2025, the Clerk reported a liability of \$1,035,983 for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2024 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 clerks, actuarially determined. At June 30, 2024 the Clerk's proportion was .622650%, which was a decrease of .066643% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Clerk recognized pension expense of \$231,112 minus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$14,001. At June 30, 2025, the Clerk recognized deferred outflows of resources and deferred inflows of resources related to pension from the following:

Beauregard Parish Clerk of Court, Louisiana

Notes to the Financial Statements (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 3,617	\$ 26,240
Changes of assumptions	22,803	-
Net difference between projected and actual earnings on pension plan investments	-	84,526
Changes in proportion and differences between Clerk's contributions and proportionate share of contributions	-	96,743
Differences between employer and proportionate share of contributions	26,497	21,737
Clerk contributions subsequent to the measurement date	157,665	-
Total	<u>\$ 210,582</u>	<u>\$ 229,246</u>

The \$157,665 reported as deferred outflows of resources related to pensions resulting from the Clerk's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2026	\$ (63,404)
2027	65,282
2028	(103,025)
2029	(75,182)
Thereafter	-
Total	<u>\$ (176,329)</u>

*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.

The components of the net pension liability of the Clerk as of June 30, 2024 are as follows:

	<u>June 30, 2024</u>
Total pension liability	\$ 6,128,062
Less: Plan fiduciary net position	<u>(5,092,079)</u>
Clerk's net pension liability	<u>\$ 1,035,983</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2024 are as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.55%, net of investment expense
Projected Salary Increases	1-5 years of service – 6.20% 5 years or more – 5.00%

Beauregard Parish Clerk of Court, Louisiana

Notes to the Financial Statements (Continued)

Inflation Rate	2.40%
Mortality Rates	Pub-2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale.
Expected Remaining Service Lives	2024 – 5 years 2023 – 5 years 2022 – 5 years 2021 – 5 years 2020 – 5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2024 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study for the period July 1, 2014 – June 30, 2019 unless otherwise specified. In cases where benefit structures were changes after the experience study period, assumptions were based on future experiences.

The mortality rate assumption used was verified by combining data from this plan with two other statewide plans which have similar workforce composition in order to produce a credible experience. The aggregated data was collected over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the Fund’s liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long-term expected rate of return was 5.81% for the year ended June 30, 2024. Best estimates of geometric real rates of return for each major asset class included in the Fund’s target asset allocation as of June 30, 2024, are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income:		
Domestic Bonds	30.00%	0.59%
International Bonds	0.00%	0.22%
Domestic Equity	35.00%	2.62%
International Equity	20.00%	1.70%
Real Estate	15.00%	0.68%
System Total	100.00%	5.81%
Inflation		2.50%
Expected Arithmetic Return		8.31%

Notes to the Financial Statements (Continued)

The discount rate used to measure the total pension liability was 6.55%. 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 the Board of Trustees and the Public Retirement System’s Actuarial Committee (PRSAC), taking into consideration the recommendation of the Fund’s actuary. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity to Changes in Discount Rate*

The following presents the net pension liability of the Clerk calculated using the discount rate of 6.55%, as well as what the employers’ net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.55%, or one percentage point higher 7.55% than the current rate as of June 30, 2024:

	Changes in Discount Rate:		
	1.00% Decrease 5.55%	Current Discount Rate 6.55%	1.00% Increase 7.55%
Net Pension Liability	\$ 1,708,177	\$ 1,035,983	\$ 468,980

State of Louisiana, Public Employees Deferred Compensation Plan

The Clerk of Court offers membership in the State of Louisiana, Public Employees Deferred Compensation Plan, a qualified retirement plan under section 457 of the Internal Revenue Code administered by Great West Life and Annuity Insurance Company.

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal and state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$10 per pay period, \$20 per month, and contribute up to 100% of taxable compensation, not to exceed \$23,000 and \$24,000 per calendar years for 2024 and 2025 respectively. Additionally if age 50 or older an additional amount may be deferred (up to \$7,500 and \$8,000 per calendar years 2024 and 2025 respectively) above the annual deferral limit.

A special “catch up” provision may be used by the participant, an increase up to a limit of twice the standard dollar amount for the year, by the amount of allowable deferrals not made in previous plan years for three years prior to retirement. Any amount excluded from gross income through salary reduction under a 403(b) annuity, a 401(k) profit-sharing plan or a Simplified Employee Pension (SEP) is to be treated as amounts deferred under this deferred compensation plan. Participants joining the Plan may choose the amount to contribute and the investment option(s). They may revise their choice at any time, transfer monies to other available investment options and may increase, decrease, or stop deferrals any time. The Plan offers both a guaranteed option and variable investment options, from which participants may select a fund or combination of funds to satisfy their personal investment objectives. Each of the funds has independent investment objectives and utilizes different investment strategies. With the exception of the Great-West Guaranteed Fund, the remaining investment options are variable in nature. Values of the variable options are not guaranteed as to a fixed dollar amount and may increase or decrease according to the investment experience of the underlying portfolio. The expense to administer the Plan is borne by all participants. The administrative fee is .85% and is assessed on each of the options selected. The variable options also have investment management fees that vary based upon the option chosen. Both the administrative and investment management fees are calculated and deducted daily on a pro-rata basis. There are no annual contract charges or transaction charges. At retirement, 100% of the account value will be applied to any of the following settlement options chosen. These options include among others:

- Periodic payment
- Payments over your lifetime

- Payments for a specific time or amount
- Joint and survivor benefits
- Lump-sum payment
- Any combination of the above options

The Plan is administered by Great-West Life and Annuity Insurance Company; 2237 South Acadian Thruway Suite 702; Baton Rouge, LA 70808; (800) 937-7604 or (225) 926-8086.

**8. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY**

Certain operating expenditures of the Clerk’s office are paid by the parish police jury and are not included in the accompanying financial statements.

**9. POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

General Information about the OPEB Plan

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

*Benefits Provided* – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by the Louisiana Clerks’ of Court Retirement and Relief Fund, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: Attainment of age 55 and 12 years of service; or, attainment of age 60 and 12 years of service; employees hired on and after January 1, 2011 are not able to retire or enter DROP until age 60 without actuarial reduction in benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 50% of the original amount at age 70.

*Employees covered by benefit terms* – At June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	15
	19

Total OPEB Liability

The Clerk’s total OPEB liability of \$1,756,702 was measured as of the measurement date June 30, 2025, the end of the fiscal year.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the June 30, 2025 actuarial valuation as determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation
Prior Discount rate	3.93%
Discount rate	5.20%
Healthcare cost trend rates	Getzen model, initial trend of 5.5%
Mortality	Pub-2010/2021

Beauregard Parish Clerk of Court, Louisiana

Notes to the Financial Statements (Continued)

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index over the 52 weeks immediately preceding the applicable measurement dates.

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

Changes in the Total OPEB Liability

Balance at June 30, 2024	<u>\$ 2,159,061</u>
Changes for the year:	
Service cost	\$ 28,720
Interest	85,415
Changes in assumptions	(323,735)
Differences between expected and actual experience	(177,175)
Benefit payments and net transfers	(15,584)
Net changes	<u>\$ (402,359)</u>
Balance at June 30, 2025	<u>\$ 1,756,702</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 (4.20%) or 1-percentage-point higher (6.20%) than the current discount rate:

	1.00% Decrease 4.20%	Current Discount Rate 5.20%	1.00% Increase 6.20%
Total OPEB liability	<u>\$ 1,994,628</u>	<u>\$ 1,756,702</u>	<u>\$ 1,563,479</u>

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* – 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 (4.50%) or 1-percentage-point higher (6.50%) than the current healthcare trend rates:

	1.00% Decrease 4.50%	Current Trend 5.50%	1.00% Increase 6.50%
Total OPEB liability	<u>\$ 1,610,639</u>	<u>\$ 1,756,702</u>	<u>\$ 1,934,401</u>

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

For the year ended June 30, 2025, the Clerk recognized OPEB expense of \$(23,381) at June 30, 2025, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 121,874	\$ 450,182
Changes in assumptions	150,788	530,082
Total	<u>\$ 272,662</u>	<u>\$ 980,264</u>

Beauregard Parish Clerk of Court, Louisiana

Notes to the Financial Statements (Concluded)

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

<u>Year ended June 30:</u>	
2026	\$ (137,517)
2027	(137,517)
2028	(188,982)
2029	(118,236)
2030	(125,205)
Thereafter	<u>(145)</u>

**10. LONG –TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions for the ended June 30, 2025:

	Other Postemployment Benefits	Net Pension Liability	Total
Long-term obligations at beginning of year	\$ 2,159,061	\$ 1,482,839	\$ 3,641,900
Additions (subtractions) and other adjustments	(386,775)	(289,191)	(675,966)
Payments and other adjustments	<u>(15,584)</u>	<u>(157,665)</u>	<u>(173,249)</u>
Long-term obligations at end of year	<u>\$ 1,756,702</u>	<u>\$ 1,035,983</u>	<u>\$ 2,792,685</u>

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of June 30, 2025:

	Other Postemployment Benefits	Net Pension Liability	Total
Current portion	\$ -	\$ -	\$ -
Long-term portion	<u>1,756,702</u>	<u>1,035,983</u>	<u>2,792,685</u>
Total	<u>\$ 1,756,702</u>	<u>\$ 1,035,983</u>	<u>\$ 2,792,685</u>

REQUIRED SUPPLEMENTAL INFORMATION

General Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances  
 Budget and Actual  
 For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amount	Budget to Actual
	Original	Final		differences over/(under)
<b>Revenues</b>				
Intergovernmental:				
Local grants	\$ -	\$ -	\$ 2,493	\$ 2,493
LCRAA grant	-	-	22,128	22,128
Recordings	540,000	590,000	593,738	3,738
Cancellations	5,500	-	10	10
Mortgage certificates	3,200	3,200	3,345	145
Marriage licenses	8,100	8,100	7,337	(763)
Birth certificates	15,400	15,400	17,978	2,578
Notary fees	5,000	5,000	3,689	(1,311)
Election fees	14,100	20,000	21,154	1,154
Fees on suits and successions	525,000	600,000	601,683	1,683
Court attendance	8,000	6,000	5,950	(50)
Certified copies	225,000	275,000	281,936	6,936
Criminal court and traffic court fees	85,000	85,000	75,172	(9,828)
Qualifying fees	9,000	9,000	640	(8,360)
UCC certificates and filings	46,000	46,000	42,928	(3,072)
Investment income	11,400	51,400	75,545	24,145
Clerks supplemental pay	28,000	28,000	32,300	4,300
Clerks' remote access fees	14,000	14,000	11,870	(2,130)
Child support fees	16,000	16,000	18,354	2,354
Portal fees	14,000	14,000	11,870	(2,130)
Total revenues	<u>\$ 1,572,700</u>	<u>\$ 1,786,100</u>	<u>\$ 1,830,120</u>	<u>\$ 44,020</u>
<b>Expenditures</b>				
Judiciary:				
Personal services	\$ 737,100	\$ 781,100	\$ 790,954	\$ (9,854)
Personal service related benefits	640,000	640,000	661,267	(21,267)
Travel and professional development	4,500	4,500	5,823	(1,323)
Operating services	125,850	115,850	99,277	16,573
Supplies	116,000	150,000	127,698	22,302
Capital outlay	-	-	22,345	(22,345)
Total expenditures	<u>\$ 1,623,450</u>	<u>\$ 1,691,450</u>	<u>\$ 1,707,364</u>	<u>\$ (15,914)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (50,750)</u>	<u>\$ 94,650</u>	<u>\$ 122,756</u>	<u>\$ 28,106</u>
<b>Other financing sources:</b>				
Transfer in	<u>\$ -</u>	<u>\$ 28,000</u>	<u>\$ 28,154</u>	<u>\$ 154</u>
Net change in fund balance	\$ (50,750)	\$ 122,650	\$ 150,910	\$ 28,260
Fund balances at beginning of year	<u>1,488,237</u>	<u>1,551,565</u>	<u>1,551,565</u>	<u>-</u>
Fund balances at end of year	<u><u>\$ 1,437,487</u></u>	<u><u>\$ 1,674,215</u></u>	<u><u>\$ 1,702,475</u></u>	<u><u>\$ 28,260</u></u>

Schedule of Changes in the Net OPEB Liability and Related Ratios  
For the Year Ended June 30, 2025

	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Total OPEB Liability					
Service cost	\$ 61,245	\$ 36,869	\$ 36,307	\$ 73,000	\$ 75,190
Interest	72,816	75,363	61,213	45,232	50,303
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(2,041)	(498,890)	(279,371)	76,945	(55,877)
Changes of assumptions	-	-	481,099	106,796	(439,345)
Benefit payments	(16,439)	(17,343)	(19,840)	(20,931)	(13,800)
Net change in total OPEB liability	<u>\$ 115,581</u>	<u>\$ (404,001)</u>	<u>\$ 279,408</u>	<u>\$ 281,042</u>	<u>\$ (383,529)</u>
Total OPEB liability - beginning	<u>\$ 2,019,213</u>	<u>\$ 2,134,794</u>	<u>\$ 1,730,793</u>	<u>\$ 2,010,201</u>	<u>\$ 2,291,243</u>
Total OPEB liability - ending	<u><u>\$ 2,134,794</u></u>	<u><u>\$ 1,730,793</u></u>	<u><u>\$ 2,010,201</u></u>	<u><u>\$ 2,291,243</u></u>	<u><u>\$ 1,907,714</u></u>
Covered-employee payroll	\$ 603,989	\$ 622,109	\$ 661,029	\$ 680,860	\$ 738,029
Net OPEB liability as a percentage of covered-employee payroll	353.45%	278.21%	304.10%	336.52%	258.49%

**Notes to Schedule:**

<i>Benefit Changes</i>	None	None	None	None	None
<i>Changes of Assumptions:</i>					
Discount rate	3.50%	3.50%	2.21%	2.16%	3.54%
Mortality	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014
Trend	5.50%	5.50%	4.50% to 5.50%	4.50% to 5.50%	4.50% to 5.50%

(Continued)

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

Schedule of Changes in the Net OPEB Liability and Related Ratios  
For the Year Ended June 30, 2025

	June 30, 2023	June 30, 2024	June 30, 2025
Total OPEB Liability			
Service cost	\$ 56,953	\$ 38,272	\$ 28,720
Interest	68,541	74,525	85,415
Changes of benefit terms	-	-	-
Differences between expected and actual experience	34,849	119,964	(177,175)
Changes of assumptions	(30,850)	(81,576)	(323,735)
Benefit payments	(14,559)	(14,772)	(15,584)
Net change in total OPEB liability	<u>\$ 114,934</u>	<u>\$ 136,413</u>	<u>\$ (402,359)</u>
Total OPEB liability - beginning	<u>\$ 1,907,714</u>	<u>\$ 2,022,648</u>	<u>\$ 2,159,061</u>
Total OPEB liability - ending	<u><u>\$ 2,022,648</u></u>	<u><u>\$ 2,159,061</u></u>	<u><u>\$ 1,756,702</u></u>
Covered-employee payroll	\$ 760,170	\$ 641,544	\$ 660,790
Net OPEB liability as a percentage of covered-employee payroll	266.08%	336.54%	265.85%

**Notes to Schedule:**

<i>Benefit Changes</i>	None	None	None
<i>Changes of Assumptions:</i>			
Discount rate	3.65%	3.93%	5.20%
Mortality	RP-2014	Pub-2010/2021	Pub-2010/2021
Trend	4.50% to 5.50%	Getzen Model	Getzen Model

(Concluded)

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

Schedule of the Clerk's Proportionate Share of the Net Pension Liability  
For the Year Ended June 30, 2025

	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Louisiana Clerk's of Court Retirement and Relief Fund					
Clerk's proportion of the net pension liability (asset)	.625488%	.638797%	.658985%	.644233%	.655671%
Clerk's proportionate share of the net pension liability (asset)	\$ 938,252	\$ 1,181,758	\$ 997,001	\$ 1,071,553	\$ 1,190,693
Clerk's covered-employee payroll	\$ 583,059	\$ 595,445	\$ 596,151	\$ 637,534	\$ 660,549
Clerk's proportionate share of the net pension liability (asset) as a percentage of it's covered-employee payroll	160.92%	198.47%	167.24%	168.08%	180.26%
Plan fiduciary net position as a percentage of the total pension liability	78.13%	74.17%	79.69%	79.07%	77.93%

(Continued)

Schedule of the Clerk's Proportionate Share of the Net Pension Liability  
For the Year Ended June 30, 2025

	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Louisiana Clerk's of Court Retirement and Relief Fund					
Clerk's proportion of the net pension liability (asset)	.666176%	.672507%	.710200%	.689293%	.622650%
Clerk's proportionate share of the net pension liability (asset)	\$ 1,602,730	\$ 894,595	\$ 1,721,357	\$ 1,482,839	\$ 1,035,983
Clerk's covered-employee payroll	\$ 678,774	\$ 727,080	\$ 732,536	\$ 670,057	\$ 685,499
Clerk's proportionate share of the net pension liability (asset) as a percentage of it's covered-employee payroll	236.12%	123.04%	234.99%	221.30%	151.13%
Plan fiduciary net position as a percentage of the total pension liability	72.09%	85.40%	74.09%	77.56%	83.09% (Concluded)

Schedule of the Clerk's Pension Contributions  
For the Year Ended June 30, 2025

Louisiana Clerk's of Court Retirement and Relief Fund	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Contractually required contribution	\$ 110,781	\$ 113,134	\$ 113,269	\$ 121,131	\$ 125,504
Contributions in relation to the contractually required contribution	<u>110,781</u>	<u>113,134</u>	<u>113,269</u>	<u>121,131</u>	<u>125,504</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Clerk's covered-payroll	\$ 583,059	\$ 595,445	\$ 596,151	\$ 637,534	\$ 660,549
Contributions as a percentage of covered-employee payroll	19.00%	19.00%	19.00%	19.00%	19.00%

(Continued)

Schedule of the Clerk's Pension Contributions  
For the Year Ended June 30, 2025

Louisiana Clerk's of Court Retirement and Relief Fund	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Contractually required contribution	\$ 142,543	\$ 161,775	\$ 162,989	\$ 154,113	\$ 157,665
Contributions in relation to the contractually required contribution	<u>142,543</u>	<u>161,775</u>	<u>162,989</u>	<u>154,113</u>	<u>157,665</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>				
Clerk's covered-payroll	\$ 678,774	\$ 727,080	\$ 732,536	\$ 670,057	\$ 685,499
Contributions as a percentage of covered-employee payroll	21.00%	22.25%	22.25%	23.00%	23.00% (Concluded)

OTHER SUPPLEMENTAL SCHEDULES

Schedule of Compensation, Benefits and  
Other Payments to Agency Head  
For the Year Ended June 30, 2025

Agency Head Name - Brian Lestage, Clerk of Court

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 162,868
Clerk supplemental compensation	-
Expense allowance	-
Benefits - insurance	24,227
Benefits - retirement	13,437
Deferred compensation	16,266
Benefits - other	-
Car allowance	22,200
Vehicle provided by government	-
Cell phone	1,210
Dues	2,268
Vehicle rental	-
Per diem (Education for certification requirements)	-
Reimbursements	-
Travel	-
Registration fees (Education for certification requirements)	975
Conference travel (Education for certification requirements)	2,557
Housing	-
Unvouchered expenses	-
Special meals	-
Other (Custodian fee)	2,100

Beauregard Parish Clerk of Court, Louisiana  
 LLA Entity ID # 1151  
 Justice System Funding Schedule -  
 Collecting/Disbursing Entity  
 For the Year Ended June 30, 2025

Schedule 6

	<u>First Six Month Period Ended 12/31/2024</u>	<u>Second Six Month Period Ended 6/30/2025</u>
Beginning balance of amounts collected (cash on hand)	<u>\$ 820,321</u>	<u>\$ 874,598</u>
Collections:		
Civil fees	\$ 556,650	\$ 552,363
Interest earnings on collected balances	<u>16,804</u>	<u>14,505</u>
Subtotal collections	<u>\$ 573,454</u>	<u>\$ 566,868</u>
Disbursements to governments & nonprofits:		
Local Sheriff fees	\$ 42,149	\$ 43,585
Other Sheriff fees	14,769	20,795
Louisiana Judicial College	334	314
Judges' Supplemental fund	20,874	19,491
Curator fees	6,487	7,143
Court reporter	392	470
Witness fees	146	190
Judicial expense fund	9,995	9,375
Secretary of State	1,800	1,450
Other fees	712	1,477
Amounts Retained by Collection Agency:		
Beauregard Parish Clerk of Court salary fund	\$ 309,488	\$ 307,266
Disbursements to individuals/3rd party collection processing agencies:		
Civil fee refunds	<u>\$ 112,031</u>	<u>\$ 103,881</u>
Subtotal disbursements/retainage	<u>\$ 519,177</u>	<u>\$ 515,437</u>
Ending balance of amounts collected but not disbursed/retained (cash on hand)	<u>\$ 874,598</u>	<u>\$ 926,029</u>
Ending balance of "partial payments" collected but not disbursed	N/A	N/A

Beauregard Parish Clerk of Court, Louisiana  
 LLA Entity ID # 1151  
 Justice System Funding Schedule -  
 Receiving Entity  
 For the Year Ended June 30, 2025

Schedule 7

	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
Receipts from:		
Beauregard Parish Sheriff's Office, court costs	\$ 40,408	\$ 36,086
Subtotal receipts	\$ 40,408	\$ 36,086
Ending balance of amounts assessed but not received	\$ -	\$ -

## OTHER REPORTS

Schedule of Prior Year Audit Findings  
Year Ended June 30, 2025

There were no prior year audit findings as of June 30, 2024.

Schedule of Current Year Audit Findings and Management's Response  
Year Ended June 30, 2025

Finding – Financial Statement Audit

Audit Finding No. 2025-1

Deposits at local banks not fully collateralized by pledged securities

Condition:	<p>There was \$563,769 of deposits at one local fiscal agent bank that only had \$550,000 of FDIC insurance and pledged securities leaving the Clerk \$13,769 of uninsured deposits.</p> <p>Another local fiscal agent bank had \$1,107,468 in deposits and only \$1,040,551 in FDIC insurance and pledged securities leaving the Clerk \$66,917 of uninsured deposits.</p>
Criteria:	<p>According to state law any deposit over the Federal Deposit Insurance Corporation's (FDIC) allowed limit must be secured by securities pledged by the fiscal agent bank to the entity as collateral.</p>
Cause and Condition:	<p>One local fiscal agent bank had a pledged security that was coded wrong leaving the clerk \$66,917 uninsured. The other local fiscal agent bank was not aware they were \$13,769 uninsured for the Clerk. Both banks have corrected the problem.</p>
Effect of Condition:	<p>The Clerk had \$80,686 of deposits that had no FDIC coverage or securities pledged to secure these deposits. This is a violation of state law.</p>
Recommendation:	<p>Since this was not known by the Clerk, we recommend that the Clerk closely monitor the pledged securities that are used as collateral and make sure that the market value of the pledged securities plus FDIC coverage is enough to cover deposits at all times. It was noted that as of the audit report release date additional securities with sufficient market values had been pledged by the fiscal agent banks to cover the Clerk's deposits.</p>



**BRIAN S. LESTAGE**  
*Beauregard Parish Clerk of Court*  
Thirty-Sixth Judicial District Court  
*Mary LeBleu, Chief Deputy*

P.O. Box 100  
DeRidder, Louisiana 70634

(337) 463-8595  
Fax (337) 462-3916

November 7, 2025

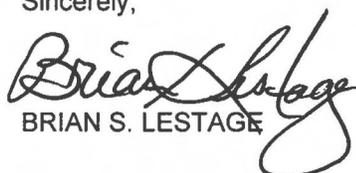
Michael J. "Mike" Waguespack, CPA  
Louisiana Legislative Auditor  
1600 North Third Street  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Re: Audit Finding No. 2025-1

Dear Mr. Waguespack,

Despite our effort of monitoring our deposits, calling the banks where we have our deposits to be sure that they have been insured and pledged up to the amounts deposited, we will attempt to check with the banks more frequently to be sure that the deposits are secure and coded correctly in the future. Although we understand that the deposits are now correctly secure, we will monitor same on a more frequent basis in the future.

Sincerely,

  
BRIAN S. LESTAGE

BSL:ml

# Windham & Reed, L.L.C.

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

The Honorable Brian S. Lestage  
Beauregard Parish Clerk of Court, Louisiana  
DeRidder, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Beauregard Parish Clerk of Court, Louisiana, a component unit of the Beauregard Parish Police Jury, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Beauregard Parish Clerk of Court, Louisiana's basic financial statements, and have issued our report thereon dated November 3, 2025.

### **Internal Control over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Beauregard Parish Clerk of Court, Louisiana's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of current year audit findings and management's response as item Audit Finding No. 2025-1.

The Honorable Brian S. Lestage  
Beauregard Parish Clerk of Court, Louisiana  
DeRidder, Louisiana

**Beauregard Parish Clerk of Court, Louisiana's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Beauregard Parish Clerk of Court, Louisiana's response to the findings identified in our audit and described in the accompanying schedule of current year audit findings and management's response. Beauregard Parish Clerk of Court, Louisiana's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



DeRidder, Louisiana  
November 3, 2025

# Windham & Reed, L.L.C.

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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED JUNE 30, 2025

The Honorable Brian S. Lestage  
Beauregard Parish Clerk of Court, Louisiana  
DeRidder, Louisiana

To the Beauregard Parish Clerk of Court, Louisiana (Entity) and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. Beauregard Parish Clerk of Court, Louisiana's management is responsible for those C/C areas identified in the SAUPs.

Beauregard Parish Clerk of Court, Louisiana has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2024 through June 30, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**1) *Written Policies and Procedures***

---

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
  - ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
  - iii. **Disbursements**, including processing, reviewing, and approving.
  - iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
  - v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
  - vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase 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).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

*Written policies and procedures obtained and address the functions listed.*

## **2) Board or Finance Committee – Not Applicable**

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- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public fund if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
  - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
  - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

## **3) Bank Reconciliations**

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

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

*Only one deposit site.*

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

- i. Employees responsible for cash collections do not share cash drawers/registers;
- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
- iii. Each employee responsible for collecting cash is not also 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; and
- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

*No exceptions noted.*

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

*No exceptions noted.*

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe 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 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

*Examined two random deposit dates for each account, no exceptions noted.*

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

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- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
  - ii. At least two employees are involved in processing and approving payments to vendors;
  - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
  - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
  - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

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

*No exceptions noted.*

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
  - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
  - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

*No exceptions noted.*

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

*No exceptions noted.*

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

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- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.

*Obtained listing, the Clerk only has one credit card for this procedure.*

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and:
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
  - ii. Observe that finance charges and late fees were not assessed on the selected statements.

*No exceptions noted.*

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

*No exceptions noted.*

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

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- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana ([doa.la.gov/doa/ost/ppm-49-travel-guide/](http://doa.la.gov/doa/ost/ppm-49-travel-guide/)) or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));
  - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
  - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
  - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*No exceptions noted.*

#### **8) Contracts**

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- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
  - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

*No exceptions noted.*

## **9) Payroll and Personnel**

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

*No exceptions noted.*

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:
  - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
  - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

*No exceptions noted.*

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

*Not applicable.*

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

*No exceptions noted.*

## **10) Ethics**

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- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and:
  - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
  - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

*No exceptions noted.*

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

*Inquired about appointed designee, no exceptions noted.*

**11) Debt Service – Not Applicable**

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- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management’s representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management’s representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

**12) Fraud Notice**

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

*Not applicable.*

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

*No exceptions noted.*

**13) Information Technology Disaster Recovery/Business Continuity**

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

- A. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

*Not applicable.*

- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following

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employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

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

*No exceptions noted.*

#### ***14) Prevention of Sexual Harassment***

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

*No exceptions noted.*

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

*No exceptions noted.*

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

i. Number and percentage of public servants in the agency who have completed the training requirements;

*16 employees & 2 supervisors; 100%.*

ii. Number of sexual harassment complaints received by the agency;

*None.*

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

*Not applicable.*

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

*Not applicable.*

v. Amount of time it took to resolve each complaint.

*Not applicable.*

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

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

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

Windham & Reed CPA, L.L.C.  
DeRidder, Louisiana  
November 3, 2025