

**CITY COURT OF OAKDALE AND WARD 5  
OF ALLEN PARISH, LOUISIANA**

Oakdale, Louisiana

Financial Report

Year Ended December 31, 2021

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## INDEPENDENT AUDITOR'S REPORT

The Honorable Luke Abrusley, Judge  
City Court of Oakdale and  
Ward 5 of Allen Parish, Louisiana  
Oakdale, Louisiana

### Report on the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City Court of Oakdale and Ward 5 of Allen Parish, Louisiana (hereinafter "Court"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Court'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, each major fund, and the aggregate remaining fund information of the Court as of December 31, 2021, 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 Court 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.

#### *Change in Accounting Principle*

As described in Note 11 to the financial statements, in 2021, the Court adopted new accounting guidance, *GASB Statement No. 84, Fiduciary Activities*. Our opinion is not modified with respect to this matter.

### ***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 Court'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 *Governmental 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 Court'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 Court's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, schedule of employer's share of net pension liability, and the schedule of employer contributions on pages 36 through 40 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.

The Court has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of 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 Court's basic financial statements. The accompanying justice system funding schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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 justice system funding schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2022, on our consideration of the Court'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 Court'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 the Court's internal control over financial reporting and compliance.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
June 23, 2022

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Statement of Net Position  
December 31, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 128,928
Receivables	9,427
Capital assets, net of accumulated depreciation	<u>11,906</u>
Total assets	<u>150,261</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension plan	<u>4,251</u>
LIABILITIES	
Current liabilities:	
Accounts and other payables	5,244
Noncurrent liabilities:	
Net pension liability	<u>41,445</u>
Total liabilities	<u>46,689</u>
DEFERRED INFLOWS OF RESOURCES	
Pension plan	<u>14,538</u>
NET POSITION	
Net investment in capital assets	11,906
Unrestricted	<u>81,379</u>
Total net position	<u>\$ 93,285</u>

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

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Statement of Activities  
Year Ended December 31, 2021

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government	<u>\$ 296,816</u>	<u>\$ 124,799</u>	<u>\$ 250,442</u>	\$ 78,425
		General revenues:		
				<u>25</u>
				78,450
				<u>14,835</u>
				<u>\$ 93,285</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

# **MAJOR FUNDS DESCRIPTIONS**

## **GENERAL FUND**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

## **SPECIAL REVENUE FUND**

### **Building Fund**

To account for the receipt and use of fines collected for the purchase and maintenance of the City Court building.

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2021

	General	Building Fund	Total Governmental Funds
<b>ASSETS</b>			
Assets:			
Cash	\$ 113,961	\$ 14,967	\$ 128,928
Receivables	8,397	1,030	9,427
Total assets	\$ 122,358	\$ 15,997	\$ 138,355
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 1,325	\$ -	\$ 1,325
Payroll taxes payable	3,919	-	3,919
Total liabilities	5,244	-	5,244
Fund balances:			
Assigned	-	15,997	15,997
Unassigned	117,114	-	117,114
Total fund balances	117,114	15,997	133,111
Total liabilities and fund balances	\$ 122,358	\$ 15,997	\$ 138,355

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

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA

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

Total fund balances for governmental funds at December 31, 2021	\$ 133,111
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Capital assets, net of \$64,551 accumulated depreciation	11,906
The deferred outflows of contributions to the retirement system are not a use of current resources, and therefore, are not reported in the funds.	4,251
Some liabilities are not due and payable from current financial resources and are, therefore not reported in the funds. These liabilities consists of the following:	
Net pension liability	(41,445)
The deferred inflows of contributions to the retirement system are not payable from available resources and, therefore, are not reported in the funds.	<u>(14,538)</u>
Total net position of governmental activities at December 31, 2021	<u>\$ 93,285</u>

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

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
Year Ended December 31, 2021

	General	Building Fund	Total Governmental Funds
Revenues:			
Fees, charges and commissions -			
Court costs, fees, and fines	\$ 108,750	\$ 16,049	\$ 124,799
Intergovernmental	250,442	-	250,442
Interest income	25	-	25
Total revenues	359,217	16,049	375,266
Expenditures:			
Current-			
General government-			
Computer	4,265	-	4,265
Dues and subscriptions	5,363	-	5,363
Office	6,662	52	6,714
Payroll taxes	12,421	-	12,421
Postage	2,710	-	2,710
Professional fees	13,129	-	13,129
Repairs and maintenance	501	-	501
Retirement	60,501	-	60,501
Salaries	169,407	-	169,407
Telephone	8,678	-	8,678
Continuing education	8,016	-	8,016
Travel	9,092	-	9,092
Other	3,919	-	3,919
Total expenditures	304,664	52	304,716
Net change in fund balances	54,553	15,997	70,550
Fund balances, beginning, as restated	62,561	-	62,561
Fund balances, ending	\$ 117,114	\$ 15,997	\$ 133,111

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

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
Year Ended December 31, 2021

Total net changes in fund balances for the year ended December 31, 2021 per the statement of revenues, expenditures and changes in fund balances	\$ 70,550
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation expense for the year ended December 31, 2021	(3,284)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	
Net pension liability	<u>11,184</u>
Total changes in net position for the year ended December 31, 2021 per the statement of activities	<u>\$ 78,450</u>

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

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2021

		<u>Custodial Funds</u>
	ASSETS	
Cash		<u>\$ 141,166</u>
	LIABILITIES	
Accounts payable		<u>26,340</u>
	NET POSITION	
Restricted for individuals, organizations, other governments		<u>\$ 114,826</u>

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

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
Year Ended December 31, 2021

	<u>Custodial Funds</u>
Additions:	
Fines and court costs	<u>\$377,717</u>
Deductions:	
Deposits settled to -	
State agencies	40,202
Clerk of Court	4,313
Police Jury	70,039
District Attorney	26,038
City of Oakdale	94,132
Ward Marshal	62,694
Indigent defender board	79,711
Other	<u>3,843</u>
Total deductions	<u>380,972</u>
Net change in fiduciary net position	(3,255)
Net position - beginning, as restated	<u>118,081</u>
Net position - ending	<u>\$114,826</u>

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

CITY COURT OF OAKDALE AND WARD 5  
OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

As provided by LSA-RS 13:1871 et seq, the City Court of Oakdale and Ward 5 of Allen Parish, Louisiana (the “Court”) accounts for the operation of the Court’s office. The Court’s jurisdiction extends throughout Ward 5 of Allen Parish in which the City of Oakdale is located. The Court officials include the City Court Judge (elected for a term of six years) and the City Clerk (appointed by the City Court Judge). The City Court Judge assesses court costs in civil and criminal matters including traffic violations. These costs are utilized in the operation of the Court. Costs are deposited into separate special accounts of the Court.

The accounting and reporting policies of the Court conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, *Audits of State and Local Governmental Units*.

(1) Summary of Significant Accounting Policies

The accompanying basic financial statements of the Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

For financial reporting purposes, the Court includes all funds and activities that are controlled by the City Court Judge. As an independently elected official, the City Court Judge is solely responsible for the operations of his office, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Court that are paid or provided by the City of Oakdale as required by Louisiana law, Court is financially independent. Accordingly, the Court is a separate government reporting entity.

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Court as a whole. These statements include all the financial activities of the Court. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

CITY COURT OF OAKDALE AND WARD 5  
OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Basic Financial Statements (continued)

The statement of activities presents a comparison between direct expenses and program revenues for the Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) court costs, fees, and fines paid by the recipients of services offered by the Court, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements

The Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or its total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The General Fund and Building Special Revenue Fund of the Court are considered to be major funds.

The funds of the Court are described below:

Governmental Funds –

General Fund – This fund is the primary operating fund of the Court and it accounts for the operations of the Court's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Court's policy.

Building Fund – This fund is used to account for the receipt and use of fines collected for the purchase and maintenance of a building.

Fiduciary Funds –

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support the Court's programs. The Court has adopted GASB No. 84 for the reporting and classification of its fiduciary activities. Fiduciary reporting focus is on net position and changes in net position and are reported using the accrual basis of accounting.

The Court's fiduciary funds (custodial) are presented in the fiduciary fund financial statements. Because, by definition, these assets are being held for the benefit of a third party (other governments, private parties, etc.) and cannot be used to address activities or obligations of the Court, these funds are not incorporated into the government-wide statements. The custodial funds of the Court are as follows:

CITY COURT OF OAKDALE AND WARD 5  
OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Basic Financial Statements (continued)

Fines and Restitution Fund – accounts for funds held pending adjudication to be distributed to others.

Civil Court Fund – accounts for deposits on civil and small claims matters held pending adjudication to be distributed to other.

Cash Bond Fund – accounts for bonds collected prior to arraignment and assignment to the Court docket.

C. Measurement Focus/Basis of Accounting

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

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. Governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of a period.
- b. The government-wide financial statement utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. The types of transactions reported as program revenues for the Court are reported in two categories: 1) charges for services and 2) operating grants and contributions.

CITY COURT OF OAKDALE AND WARD 5  
OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Basic Financial Statements (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

D. Assets, Liabilities, and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Court.

The Court has established the policy of including all short-term, highly liquid investments with maturities of 90 or fewer days in cash and cash equivalents. Under state law, the Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

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.

Capital assets

Capital assets, which include property and equipment, are reported in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at acquisition value at the date of donation. The Court maintains a threshold level of \$750 for capitalizing assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

CITY COURT OF OAKDALE AND WARD 5  
OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Basic Financial Statements (continued)

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. 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. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Asset Class	Estimated useful lives
Office furniture	5-7 years
Equipment	5-10 years
Improvements	10-20 years

Equity Classifications

Government-wide financial statements

Equity is classified as net position and displayed in three components

1. Net investment in capital assets - consists of capital assets (including restricted capital assets), net of accumulated depreciation and reduced by the outstanding balances of any bonds, certificates of indebtedness, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted - consists of net position with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
3. Unrestricted - all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Fund financial statements

Fund balance for the Court's governmental funds is displayed depicting the relative strength of the spending constraints placed on the purposes for which resources can be used. In the governmental fund financial statements, fund balances are classified as follows:

1. Nonspendable - amounts that cannot be spent either because they are in nonspendable form (such as inventories and prepaid amounts) or because they are legally or contractually required to be maintained intact.
2. Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

CITY COURT OF OAKDALE AND WARD 5  
OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Basic Financial Statements (continued)

3. Committed - amounts that can be used only for specific purposes determined by a formal decision of the Judge, which is the highest level of decision-making authority.
4. Assigned - amounts the government intends to use for specific purposes determined by the Judge that do not meet the criteria to be classified as restricted or committed.
5. Unassigned - amounts that are available for any purpose; these amounts can be reported only in the Court's General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Court considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Court considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Judge has provided otherwise in commitment or assignment actions.

E. Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position and or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position and or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

F. Revenues, Expenditures, and Expenses

Operating revenues and expenses

Operating revenues and expenses are those that result from providing services and producing and delivering goods and/or services. Revenues and fees, charges and commissions for services are recorded when the Court is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character.

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Notes to Basic Financial Statements (continued)

G. Pensions

For purposes of measuring the net pension liability, deferred outflows or resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana State Employees' Retirement System (the Plan), and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. 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.

H. 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 and expenditures during the reporting period. Actual results could differ from those estimates.

(2) City Court Operations

Fines collected by the Court are required to be remitted to the City of Oakdale, Louisiana (City), when the prosecutions are on behalf of the City; to the Allen Parish Police jury when the prosecutions are on behalf of the state or parish; and to other various state agencies as required by law.

The City Court Judge assesses court costs in both criminal and civil cases under the authority of Louisiana Revised Statutes 13:2110, 13:841, and 13:1899. Costs collected in criminal matters (including traffic violations) are used to pay the operational expenses of the Court. Court costs collected in civil cases are paid to the City Court Judge, the Ward Marshal, and other agencies.

The City of Oakdale, Louisiana, and the Allen Parish Police Jury pay salary payments directly to the City Court Judge and the Court's employees. The Court supplements Court employees' salaries. The Court is provided office and courtroom space by the City of Oakdale, Louisiana, without charge.

(3) Subsequent Event

Subsequent to December 31, 2021, the Court issued bonds in the amount of \$150,000. In May 2022, the proceeds of these bonds were used to purchase a building which will be used as the Court's administrative offices and courtroom. It is anticipated that court operations will move to the new facility in June 2023.

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Notes to Basic Financial Statements (continued)

(4) Cash and Interest-Bearing Deposits

Under state law, the Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Court may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2021, the Court has cash and cash equivalents (book balances) totaling \$270,094 as follows:

	Governmental Activities	Fiduciary Funds	Total
Demand deposits	\$ 78,240	\$ 141,166	\$ 219,406
Certificates of deposit	50,688	-	50,688
	\$ 128,928	\$ 141,166	\$ 270,094

Under state law, deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the Court or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Court's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. The Court does not have a policy to monitor or reduce exposure to custodial credit risk. Deposit balances (bank balances) at December 31, 2021 of \$198,577 were secured in total by federal deposit insurance and therefore are not exposed to custodial credit risk.

(5) Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Furniture, fixtures, and equipment	\$ 76,457	\$ -	\$ -	\$ 76,457
Less: accumulated depreciation	61,267	3,284	-	64,551
Net capital assets	\$ 15,190	\$ (3,284)	\$ -	\$ 11,906

Depreciation expense of \$3,284 was charged to the general government function.

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Notes to Basic Financial Statements (continued)

(6) On-Behalf Payments for Salaries and Benefits

GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, requires the Court to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana, parish, and local governments to certain employees of the Court. Supplemental salary payments are made by the state, parish, and local governments directly to the Court's employees. The Court is not legally responsible for these salary and benefit payments. Therefore, the basis for recognizing the revenue and expenditures payments is the actual contributions made by the state, parish, and local governments. On-behalf salary and fringe benefit payments recorded as intergovernmental revenues and expenditures in the 2021 financial statements are as follows:

General Fund:	
State of Louisiana - Judicial Branch	\$ 81,135
Allen Parish Police Jury	13,483
City of Oakdale	<u>123,297</u>
Total	<u>\$ 217,915</u>

Included in the above on-behalf payments are \$53,111 in employer pension contributions to pension plans for which the Court is not legally responsible. Those plans include the Louisiana State Employees Retirement System (\$31,228 in employer contributions) and the Municipal Employees Retirement System (\$21,883 in employer contributions).

(7) Retirement

A. *Louisiana State Employees' Retirement System*

The Court's judge participates in the Louisiana State Employees' Retirement System (LASERS). LASERS is a cost-sharing multiple-employer defined benefit pension plan established by Section 401 of Title 11 of the Louisiana Revised Statutes (LA R.S. 11:401) to provide retirement allowances and other benefits to eligible officers, employees, and their beneficiaries. The employer pensions schedules for the Louisiana State Employees' Retirement System are prepared using the accrual basis of accounting.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

*Retirement Benefits*

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. Our rank-and-file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service, at age 55 upon completing 25 years of credible service, and at age 60 upon completing 10 years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average

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Notes to Basic Financial Statements (continued)

compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

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

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

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

Members of the Harbor Police Retirement System who were members prior to July 1, 2014, may retire after 25 years of creditable service at any age, 12 years of creditable service at age 55, 20 years of creditable service at age 45, and 10 years of creditable service at age 60. Average compensation for the plan is the member's average annual earned compensation for the highest 36 consecutive months of employment, with a 3.33% accrual rate.

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

*Deferred Retirement Benefits*

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

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

For members who are in the Harbor Police Plan, the annual DROP Interest Rate is the three-year average (calculated as the compound average of 36 months) investment return of the plan assets for the period ending the June 30th immediately preceding that given date. The average rate so determined is to be reduced by a "contingency" adjustment of 0.5%, but not to below zero. DROP interest is forfeited if member does not cease employment after DROP participation.

*Disability Benefits*

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

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

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

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Notes to Basic Financial Statements (continued)

Members of the Harbor Police Retirement System who become disabled may receive a non-line of duty disability benefit after five years or more of credited service. Members age 55 or older may receive a disability benefit equivalent to the regular retirement benefit. Under age 55, the disability benefit is equal to 40% of final average compensation. Line of duty disability benefits are equal to 60% of final average compensation, regardless of years of credited service or 100% of final average compensation if the injury was an intentional act of violence. If the disability benefit retiree is permanently confined to a wheelchair, or, is an amputee incapable of serving as a law enforcement officer, or the benefit is permanently legally binding, there is no reduction to the benefit if the retiree becomes gainfully employed.

*Survivor Benefits*

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

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

A Hazardous Duty Services Plan member's surviving spouse and minor or handicapped or mentally incapacitated child or children are entitled to survivor benefits of 80% of the member's final average compensation if the member was killed in the line of duty. If the member dies in the line of duty as a result of an intentional act of violence, survivor benefits may be increased to 100% of the members final average compensation.

Non-line of duty survivor benefits of the Harbor Police Retirement System may be received after a minimum of five years of credited service. Survivor benefits paid to a surviving spouse without children are equal to 40% of final average compensation and cease upon remarriage. Surviving spouse with children under 18 benefits are equal to 60% of final average compensation, and cease upon remarriage, and children turning 18. No minimum service credit is required for line of duty survivor benefits which are equal to 60% of final average compensation to surviving spouse, or 100% of final average compensation if the injury was the result of an intentional act of violence regardless of children. Line of duty survivor benefits cease upon remarriage, and then benefit is paid to children under 18.

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Notes to Basic Financial Statements (continued)

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

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

*Contributions*

The employer contribution rate is established annually under La. R.S. 11:401-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. The rates for the year ended June 30, 2021, for the various plans are as follows:

Plan	Plan Status	Employer Rate
Appellate Law Clerks	Closed	40.1%
Appellate Law Clerks hired on or after 7/01/06	Open	4.0%
Alcohol Tobacco Control	Closed	38.1%
Bridge Police	Closed	38.5%
Bridge Police hired on or after 7/01/06	Closed	3.8%
Corrections Primary	Closed	38.7%
Corrections Secondary	Closed	43.0%
Harbor Police	Closed	12.1%
Hazardous Duty	Open	45.0%
Judges hired before 1/1/2011	Closed	42.5%
Judges hired after 12/31/2010	Closed	43.6%
Judges hired on or after 7/01/15	Open	43.6%
Legislators	Closed	36.5%
Optional Retirement Plan (ORP) before 7/01/06	Closed	40.1%
Optional Retirement Plan (ORP) on or after 7/01/06	Closed	40.1%
Peace Officers	Closed	40.9%
Regular Employees hired before 7/01/06	Closed	40.1%
Regular Employees hired on or after 7/01/06	Closed	40.1%
Regular Employees hired on or after 1/1/11	Closed	40.1%
Regular Employees hired on or after 7/1/15	Open	40.1%
Special Legislative Employees	Closed	38.5%
Wildlife Agents	Closed	50.5%
Aggregate Rate		40.6%

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The Court's contractually required composite contribution rate for the year ended June 30, 2021 was 42.5% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Court were \$6,835 for the year ended June 30, 2021.

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

At December 31, 2021, the Court reported a liability of \$41,445 for its proportionate share of the LASERS net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension obligation was determined by an actuarial valuation as of that date. The Court's proportion of the net pension liability was based on a projection of the Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Court's proportion was 0.000753%, which was a decrease of 0.000137% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Court recognized pension expense (benefit) of (\$3,794) in its activities.

At December 31, 2021, the Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 41	\$ -
Change of assumptions	1,015	-
Net differences between projected and actual earnings on pension plan investments	-	9,665
Change in proportion and differences between employer contributions and proportionate share of contributions	205	4,873
Employer contributions subsequent to the measurement date	2,990	-
Total	<u>\$ 4,251</u>	<u>\$ 14,538</u>

Deferred outflows of resources of \$2,990 related to pensions resulting from Court's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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Year	
2022	\$ (5,289)
2023	(1,489)
2024	(2,196)
2025	(4,303)
	\$ (13,277)

*Contributions – Proportionate Share*

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

*Actuarial Assumptions*

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees’ past periods of service, less the amount of the pension plan’s fiduciary net position. A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 are as follows:

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

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Salary Increases

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

Member Type	Lower Range	Upper Range
Regular	3.0%	12.8%
Judges	2.6%	5.1%
Corrections	3.6%	13.8%
Hazardous Duty	3.6%	13.8%
Wildlife	3.6%	13.8%

Cost of Living Adjustments

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

The investment rate of return used in the actuarial valuation for funding purposes was 7.75%, recognizing an additional 35 basis points for gain-sharing. The net return available to fund regular pension plan benefits is 7.40%, which is the same as the discount rate and a .15% decrease from the rate used as of June 30, 2020. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.61% for 2021. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Cash	-0.29%
Domestic equity	4.09%
International equity	5.12%
Domestic fixed income	0.49%
International fixed income	3.94%
Alternative investments	6.93%
Total Fund	5.81%

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Notes to Basic Financial Statements (continued)

*Discount Rate*

The discount rate used to measure the total pension liability was 7.40%, which was a .15% decrease from the discount rate used as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions from participating employers will be made at contractually required rates approved by PRSAC taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Employer’s proportionate share of the Net Pension Liability calculated using the discount rate of 7.40%, as well as what the Employer’s proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.40%) or one percentage-point higher (8.40%) than the current rate:

	1.00% Decrease 6.40%	Current Discount Rate 7.40%	1.00% Increase 8.40%
Employer's proportionate share of the net pension liability	\$ 56,155	\$ 41,445	\$ 28,929

*Pension Plan Fiduciary Net Positions*

Detailed information about the pension plan’s fiduciary net position is available in the separately issued LASERS 2020 Comprehensive Annual Financial Report at [www.lasersonline.org](http://www.lasersonline.org).

*Payables to the Pension Plan*

The Court recorded accrued liabilities totaling \$574 related to the pension plan for the year ended December 31, 2021.

*B. Municipal Employees’ Retirement System*

On behalf of eligible employees, other than the City Court Judge, the City Court contributes to the Municipal Employees’ Retirement System of Louisiana (the System), a cost-sharing multiple-employer, defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans (Plan A and Plan B). Employees are members of Plan A.

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All permanent employees working at least 35 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination.

The System also provides death and disability benefits to plan members and beneficiaries. Benefits are established by state statute. The System issues a publicly available annual financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Municipal Employees' Retirement System of Louisiana, 7937 Office Park Blvd., Baton Rouge, LA 70809, by calling (225) 925-4810, or online at [www.mersla.com](http://www.mersla.com).

Under Plan A, members are required by state statute to contribute 10% percent of their annual covered salary for the year ended December 31, 2021. The Court is required by the same statute to contribute an actuarially determined rate. The rate was 29.5% for the year ended December 31, 2021. In addition, contributions to the System include ¼th of one percent of the taxes shown to be collectible by the tax rolls of each respective parish, except Orleans Parish. The tax dollars are divided between Plan A and Plan B based proportionately on the salaries of active members of each plan. The contributions requirements of plan members and the 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 Court's contributions to Plan A of the System for the years ended December 31, 2021, 2020, and 2019 were \$1,042, and \$950, respectively. The amount of legally required contributions payable to the plan at December 31, 2021 was \$116.

(8) Compensation and Other Payments to Chief Officer

Act 706 of the 2014 Legislative Session amended R.S. 24:513(A) requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. Expenses paid to Judge Luke Abrusley for the year ended December 31, 2021 are as follows:

Wages	\$ 14,717
Benefits - Retirement	6,276
Wages and benefits paid on behalf by:	
State of Louisiana - Judicial Branch	81,135
Allen Parish Police Jury	13,483
City of Oakdale	25,438
Reimbursements - Continuing education	<u>1,247</u>
	<u>\$ 142,296</u>

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Notes to Basic Financial Statements (continued)

(9) Risk Management

The Court is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees and the public; and natural disasters. The Court is covered by the City of Oakdale's commercial insurance, including workers' compensation and employee health and accident insurance. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

(10) Expenditures of the City Court Paid by the City of Oakdale, Louisiana

The Court is located in Oakdale City Hall. The City of Oakdale, Louisiana, as required by statute, pays the cost of maintain and operating the Court. These expenditures, except those noted in Note 6, are not included in the accompanying financial statements.

(11) New Accounting Pronouncements

As of January 1, 2021, the Court adopted GASB Statement No. 84, *Fiduciary Activities*. This Statement establishes new criteria for identifying fiduciary activities which, when met, require that the activities be reported in a fiduciary fund in the basic financial statements. A statement of fiduciary net position and a statement of changes in fiduciary net position are required to be presented for these activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds (formerly agency funds).

With the adoption of GASB Statement No. 84, *Fiduciary Activities*, a statement of fiduciary net position and a statement of changes in fiduciary net position have been presented as part of the basic financial statements. These statements consist of the Court's custodial funds (formerly agency funds).

The changes have the following effect on the accounts listed below at December 31, 2021:

	Net Position		
	Governmental Activities	General Fund	Fiduciary Funds
Beginning balance, as previously reported	\$ 51,825	\$ 99,551	\$ -
Implementation of GASB Statement No. 84	(36,990)	(36,990)	118,081
Beginning balance, as restated	\$ 14,835	\$ 62,561	\$ 118,081

**REQUIRED  
SUPPLEMENTARY INFORMATION**

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Budgetary Comparison Schedule  
General Fund  
Year Ended December 31, 2021

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
Revenues:				
Fees, charges and commissions -				
Court costs, fees, and fines	\$ 75,000	\$ 75,000	\$ 108,750	\$ 33,750
Intergovernmental	200,000	200,000	250,442	50,442
Interest income	25	25	25	-
Total revenues	<u>275,025</u>	<u>275,025</u>	<u>359,217</u>	<u>84,192</u>
Expenditures:				
Current-				
General government-				
Contract service	5,000	5,000	-	5,000
Computer	7,500	7,500	4,265	3,235
Dues and subscriptions	6,000	6,000	5,363	637
Insurance	350	350	-	350
Office	4,000	4,000	6,662	(2,662)
Payroll taxes	10,000	10,000	12,421	(2,421)
Postage	4,000	4,000	2,710	1,290
Professional fees	12,500	12,500	13,129	(629)
Repairs and maintenance	500	500	501	(1)
Retirement	63,000	63,000	60,501	2,499
Salaries	200,000	200,000	169,407	30,593
Telephone	9,500	9,500	8,678	822
Continuing education	2,500	2,500	8,016	(5,516)
Travel	7,500	7,500	9,092	(1,592)
Other	250	250	3,919	(3,669)
Capital outlay	2,500	2,500	-	2,500
Total expenditures	<u>335,100</u>	<u>335,100</u>	<u>304,664</u>	<u>30,436</u>
Net change in fund balance	(60,075)	(60,075)	54,553	114,628
Fund balance, beginning, as restated	<u>62,561</u>	<u>62,561</u>	<u>62,561</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,486</u>	<u>\$ 2,486</u>	<u>\$ 117,114</u>	<u>\$ 114,628</u>

The accompanying notes are an integral part of this schedule.

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Budgetary Comparison Schedule  
Building Fund  
Year Ended December 31, 2021

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Revenues:				
Fees, charges and commissions - Court costs, fees, and fines	\$ -	\$ 16,000	\$ 16,049	\$ 49
Expenditures:				
Current- General government- Office	-	52	52	-
Net change in fund balance	-	15,948	15,997	49
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ 15,948	\$ 15,997	\$ 49

The accompanying notes are an integral part of this schedule.

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Schedule of Employer's Share of Net Pension Liability  
Louisiana State Employees' Retirement System  
Year Ended December 31, 2021 \*

Plan Year Ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset) (a)	Covered Payroll (b)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll (a/b)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2021	0.000753%	\$ 41,445	\$ 17,021	243.49%	72.80%
2020	0.000890%	73,609	17,604	418.14%	58.00%
2019	0.001000%	72,522	19,113	379.44%	62.90%
2018	0.001230%	84,226	22,589	372.86%	64.30%
2017	0.000900%	63,420	19,005	333.70%	62.54%
2016	0.000990%	77,348	17,456	443.10%	57.70%
2015	0.079000%	53,460	18,449	289.77%	62.70%

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

The accompanying notes are an integral part of this schedule.

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Schedule of Employer Contributions  
Louisiana State Employees' Retirement System  
Year Ended December 31, 2021

Fiscal Year Ended Dec 31	Contractually Required Contribution	Employer Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
2021	\$ 6,276	\$ 6,276	\$ -	\$ 14,268	43.99%
2020	\$ 8,077	\$ 8,077	\$ -	\$ 19,029	42.45%
2019	\$ 8,136	\$ 8,136	\$ -	\$ 19,689	41.32%
2018	\$ 9,058	\$ 9,058	\$ -	\$ 22,589	40.10%
2017	\$ 7,616	\$ 7,616	\$ -	\$ 19,577	38.90%
2016	\$ 6,370	\$ 6,370	\$ -	\$ 16,740	38.05%
2015	\$ 6,997	\$ 6,997	\$ -	\$ 18,665	37.49%

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

The accompanying notes are an integral part of this schedule.

CITY COURT OF OAKDALE AND WARD 5  
OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Notes to Required Supplementary Information

(1) Budgeting and Budgetary Accounting

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

1. A proposed budget is prepared and submitted to the City Court Judge for the fiscal year prior to the beginning of each fiscal year.
2. If proposed expenditures exceed \$500,000, a summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called, if required.
3. If required, a public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing, if required, and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.

(2) Pension Plan

A. Changes of Benefit Terms

There were no changes of benefit terms

B. Changes of Assumptions

Plan Year ended June 30,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
2021	7.40%	7.40%	2.30%	2	2.6% - 5.1%
2020	7.55%	7.55%	2.30%	2	2.6% - 5.1%
2019	7.60%	7.60%	2.50%	2	2.8% - 5.3%
2018	7.65%	7.65%	2.75%	3	2.8% - 5.3%
2017	7.70%	7.70%	2.75%	3	2.8% - 5.3%
2016	7.75%	7.75%	3.00%	3	3.0% - 5.5%
2015	7.75%	7.75%	3.00%	3	3.0% - 5.5%

**SUPPLEMENTARY INFORMATION**

CITY COURT OF OAKDALE AND WARD 5 OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity  
As Required by Act 87 of the 2020 Regular Legislative Session

Entity Name: City Court of Oakdale and Ward 5 of Allen Parish, Louisiana  
LLA Entity ID#: 2134  
Date that reporting period ended: 12/31/2021

	First Six Month Period Ended <u>6/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
<b>Cash Basis Presentation</b>		
<b>Beginning balance of amounts collected</b>	<u>\$ 84,494</u>	<u>\$ 84,542</u>
<b>Add: Collections</b>		
Civil fees	14,835	15,220
Criminal court costs/fees	38,289	35,871
Criminal fines - contempt	18,500	19,500
Criminal fines - other	177,376	221,868
Restitution	300	621
Probation/parole/supervision fees	<u>935</u>	<u>945</u>
<b>Subtotal Collections</b>	<u>250,235</u>	<u>294,025</u>
<b>Less Disbursements to Governments &amp; Nonprofits</b>		
Allen Parish Police Jury/Criminal fines - other	35,384	34,893
Allen Parish Police Jury/Criminal court costs and fees	76	150
Allen Parish District Attorney/Criminal fines - other	4,487	4,716
Allen Parish District Attorney/Criminal court costs and fees	8,600	8,360
City of Oakdale/Criminal fines - other	37,499	56,993
City of Oakdale/Criminal court costs and fees	50	450
Court Management Information System (CMIS)/Criminal Court costs and fees	2,455	2,856
Louisiana Supreme Court/Criminal court costs and fees	404	469
Allen Parish Crime Stoppers/Criminal court costs and fees	1,628	1,888
Crime Victims LLE/Criminal court costs and fees	1,826	2,114
Indigent Defender Board/Criminal court costs and fees	36,941	42,840
Ward Marshal of Allen Parish Ward Five/Criminal court costs and fees	28,999	33,203
Ward Marshal of Allen Parish Ward Five/Probation fees	525	1,175
LA Rehab Service/Criminal court costs and fees	3,628	4,395
SW Louisiana Crime Lab/Criminal court costs and fees	8,880	10,695
Allen Parish Clerk of Court/Civil fees	1,915	1,800
Ward Marshal of Allen Parish Ward Five/Civil fees	2,790	2,220
East Baton Rouge Sheriff/Civil fees	215	306
<b>Less Amounts Retained by Collecting Agency</b>		
<b>Amount "self-disbursed" to collecting agency</b>		
Criminal fines/costs - other	56,798	65,132
<b>Less Disbursements to Individuals/3rd party collection or processing agencies:</b>		
Judge Luke Abrusley/civil fees	9,160	9,459
Miscellaneous deductions	371	324
Payment to 3rd party collecting/processing agencies	<u>7,556</u>	<u>8,681</u>
<b>Subtotal Disbursements/Retainage</b>	<u>250,187</u>	<u>293,119</u>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained</b>	<u><u>\$ 84,542</u></u>	<u><u>\$ 85,448</u></u>

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

# KOLDER, SLAVEN & COMPANY, LLC

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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*

To the Honorable Luke Abrusley, Judge  
City Court of Oakdale and  
Ward 5 of Allen Parish, Louisiana  
Oakdale, 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, each major fund, and the aggregate remaining fund information of the City Court of Oakdale and Ward 5 of Allen Parish, Louisiana (hereinafter "Court"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements and have issued our report thereon dated June 23, 2022.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Court's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as 2021-001, that we consider to be a significant deficiency.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Court's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Court's response to the findings identified in our audit and described in the accompanying schedule of current and prior year audit findings and management's correction action plan. The Court'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 Court'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 Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under the provisions of Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
June 23, 2022

CITY COURT OF OAKDALE AND WARD 5  
OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended December 31, 2021

Part 1. Current Year Findings and Management's Corrective Action Plan

A. Internal Control Over Financial Reporting –

2021-001 – Inadequate Segregation of Duties

Year Initially Occurring: Unknown

CONDITION: Accounting and financial functions are not adequately segregated.

CRITERIA: *Internal control* is a process – effected by those charged with governance, management, and other personnel – designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The Court's internal control over financial reporting includes those policies and procedures that pertain to the Court's ability to record, process, summarize, and report financial data consistent with the assertions embodied in financial statements.

CAUSE: The of the condition is the fact that the Court does not have a sufficient number of individuals performing administrative and financial duties so as to provide adequate segregation of accounting and financial duties.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

RECOMMENDATION: Management should evaluate the cost vs benefit of complete segregation and whenever possible, reassign incompatible duties among different employees to ensure that a single employee does not have a control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recording keeping; and (4) reconciliation.

MANAGEMENT'S RESPONSE: Due to the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

B. Compliance –

No items are reported under this section.

CITY COURT OF OAKDALE AND WARD 5  
OF ALLEN PARISH, LOUISIANA  
Oakdale, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan (Continued)  
Year Ended December 31, 2021

Part II. Prior Year Findings

A. Internal Control Over Financial Reporting –

2020-1 – Inadequate Segregation of Duties

CONDITION: Because of the lack of a large staff for entities of this type and size, more specifically accounting personnel, there is insufficient segregation of duties necessary for proper controls. We do note that this situation is inherent in most entities of this type and is difficult to solve due to the funding limitations of the City Court.

RECOMMENDATION: We recommend that the City Court Judge take an active interest in the review of all of the financial information.

CURRENT STATUS: Unresolved. See item 2021-001.

B. Compliance –

There were no compliance findings.

**CITY COURT OF OAKDALE AND WARD 5  
OF ALLEN PARISH, LOUISIANA**

**Statewide Agreed-Upon Procedures Report**

**Year Ended December 31, 2021**

# KOLDER, SLAVEN & COMPANY, LLC

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

To Honorable Luke Abrusley, City Court Judge  
City Court of Oakdale and Ward 5 of Allen Parish, Louisiana  
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 January 1, 2021 through December 31, 2021. The City Court of Oakdale and Ward 5 of Allen Parish, Louisiana's management is responsible for those C/C areas identified in the SAUPs.

The City Court of Oakdale and Ward 5 of Allen Parish, 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 January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### *Written Policies and Procedures*

---

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

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

*Written policies and procedures were obtained and do not address the functions noted above.*

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

*Written policies and procedures were obtained and do not address the functions noted above.*

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

*Written policies and procedures were obtained and do not address the functions noted above.*

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

*Written policies and procedures were obtained and do not address the functions noted above.*

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

*Written policies and procedures were obtained and do not address the functions noted above.*

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

*Written policies and procedures were obtained and do not address the functions noted above.*

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

*Written policies and procedures were obtained and do not address the functions noted above.*

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

*Written policies and procedures were obtained and address the functions noted above.*

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

*Written policies and procedures were obtained and do not address the functions noted above.*

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

*Written policies and procedures were obtained and do not address the functions noted above.*

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

*Written policies and procedures were obtained and do not address the functions noted above.*

- l) **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 were obtained and do not address the functions noted above.*

### ***Board or Finance Committee***

---

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.  
*Not applicable.*
  - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.  
*Not applicable.*
  - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.  
*Obtained and reviewed the prior year audit report noting a positive ending unassigned fund balance in the general fund.*

### ***Bank Reconciliations***

---

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
  - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);  
*Obtained and reviewed bank reconciliations noting that three out of the five accounts selected for testing were not prepared within 2 months of the related statement closing date.*
  - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and  
*Obtained and reviewed bank reconciliations noting that they did not include evidence of review by a member of management who does not handle cash, post ledgers, or issue checks.*
  - c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.  
*Obtained and reviewed bank reconciliations noting that they did not include documentation reflecting reconciling items outstanding for more than 12 months from the statement closing date have been researched.*

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

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

*Obtained a listing of deposit sites for the fiscal period and management's representation that the listing is complete.*

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

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

*Observed that employees responsible for cash collections do not share the same cash drawers/registers.*

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

*Observed that employees responsible for collecting cash are also responsible for preparing/making bank deposits; however, another employee is responsible for reconciling collection documentation to the deposit.*

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

*Observed that employees responsible for collecting cash are not responsible for posting cash collection entries to the general ledger.*

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

*Observed that employees responsible for reconciling cash collections to the general ledger are not responsible for collecting cash.*

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

*Obtained and reviewed a copy of the bond or insurance policy for theft covering all employees who have access to cash noting no exceptions.*

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

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

*Observed that receipts are sequentially pre-numbered.*

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

*Traced sequentially pre-numbered receipts to the deposit slip noting no exceptions.*

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

*Traced the deposit slip total to the actual deposit per the bank statement noting no exceptions.*

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

*Observed that deposits were made within one business day of receipt at the location.*

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

*Traced the actual deposit per the bank statement to the general ledger noting no exceptions.*

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

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

*Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete.*

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

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

*Observed that at least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.*

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

*Observed that at least two employees are involved in processing and approving payments to vendors.*

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

*Observed that the employee responsible for processing payments is not prohibited from adding/modifying vendor files.*

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

*Observed that the employee responsible for signing checks is also responsible for mailing the payments.*

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

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

*Observed that the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables were received by the entity.*

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

*Observed that disbursement documentation did not include evidence of segregation of duties.*

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

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

*Obtained a listing of all active credit cards, bank debit cards, fuel cards, and P-cards and management's representation that the listing is complete.*

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

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

*Observed that there is no evidence that the monthly statement or combined statement and supporting documentation were reviewed and approved, in writing, by someone other than the authorized card holder.*

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

*No exceptions noted.*

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

*Observed that items selected for testing did not have an original itemized receipt that identifies precisely what was purchased or written documentation of the business/public purpose.*

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

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

*Obtained a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing is complete.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*Observed that each reimbursement was not reviewed and approved, in writing, by someone other than the person receiving reimbursement.*

### ***Contracts***

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

*Obtained 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 and management's representation that the listing is complete. It was noted that there were no contracts initiated or renewed during the fiscal period; therefore, the following procedures are not applicable.*

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

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

### ***Payroll and Personnel***

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

*Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Obtained related paid salaries and personnel files and agreed to authorized salaries/pay rates in the personnel files noting no exceptions.*

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

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No termination payments made during the fiscal period.*

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

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

## ***Ethics***

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

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

*Observed supporting documentation that demonstrates each employee/official completed one hour of ethics training during the fiscal period noting no exceptions.*

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

*There were no changes to the entity’s ethics policy during the fiscal period.*

## ***Debt Service***

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

*Per discussion with management, there were no bonds/notes or other debt instruments issued during the fiscal period.*

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

*Per discussion with management, there were not bonds/notes or other debt instruments outstanding at the end of the fiscal period.*

## ***Fraud Notice***

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

*Per discussion with management, there were no misappropriations of public funds and assets during the fiscal period.*

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

*Observed the entity has posted the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds on their premises. It was also noted that the entity does not have an official website.*

## ***Information Technology Disaster Recovery/Business Continuity***

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25. Perform the following procedures:

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

*Obtained and inspected the entity's most recent documentation that it has backed up its critical data and observed that a backup occurred within the past week noting no exceptions.*

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

*Obtained and inspected the entity's most recent documentation that it has been tested/verified that its backups can be restored noting no exceptions. Observed that the test/verification has been successfully performed within the past 3 months noting no exceptions.*

- 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.

*Obtained a listing of the entity's computers currently in use and their related locations and management's representation that the listing is complete. No exceptions noted regarding the procedures above.*

## ***Sexual Harassment***

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

*Observed supporting documentation that demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year noting no exceptions.*

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

*Observed that the entity does not have its sexual harassment policy and complaint procedure on its premises.*

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

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

- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

*The annual report was not prepared.*

### ***Management's Response***

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Management of the City Court of Oakdale and Ward 5 of Allen Parish, Louisiana concurs with the exceptions and are working to address the deficiencies identified.

We were engaged by the City Court of Oakdale and Ward 5 of Allen Parish, 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 City Court of Oakdale and Ward 5 of Allen Parish, 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.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
June 23, 2022