

**TANGIPAHOA PARISH CLERK OF COURT**

Amite, Louisiana

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**ANNUAL FINANCIAL REPORT**

As of and for the Year Ended June 30, 2018

**TANGIPAHOA PARISH CLERK OF COURT**  
 Amite, Louisiana  
**ANNUAL FINANCIAL REPORT**  
 As of and for the Year Ended June 30, 2018

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### Independent Auditor's Report

The Honorable Gary Stanga, Clerk of Court  
Tangipahoa Parish Clerk of Court  
Amite, Louisiana

#### **Report on the Financial Statements**

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

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the Tangipahoa Parish Clerk of Court as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The Honorable Gary Stanga, Clerk of Court  
Tangipahoa Parish Clerk of Court

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the schedule of the Clerk's proportionate share of the net pension liability, the schedule of the Clerk's contributions, and the schedule of changes in the Clerk's total OPEB liability and related ratios on pages 4 through 9, pages 38 through 39, page 40, page 41, and page 42, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

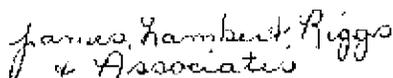
*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tangipahoa Parish Clerk of Court's basic financial statements. The statement of fiduciary net position – agency funds; the schedule of changes in unsettled deposits – agency funds; and the schedule of compensation, benefits, and other payments to the Clerk of Court are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The statement of fiduciary net position – agency funds; the schedule of changes in unsettled deposits – agency funds; and the schedule of compensation, benefits, and other payments to Clerk of Court are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statement of fiduciary net position – agency funds; the schedule of changes in unsettled deposits – agency funds; and the schedule of compensation, benefits, and other payments to Clerk of Court are fairly stated, in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2017, on our consideration of the Tangipahoa Parish Clerk of 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 Tangipahoa Parish Clerk of 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 Tangipahoa Parish Clerk of Court's internal control over financial reporting and compliance.



James Lambert Riggs & Associates, Inc.

Hammond, Louisiana  
December 17, 2018

**REQUIRED SUPPLEMENTARY INFORMATION (PART I)**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Tangipahoa Parish Clerk of Court**  
Amite, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
As of and for the Year Ended June 30, 2018

**Introduction**

The Tangipahoa Parish Clerk of Court (the Clerk) is pleased to present its Annual Financial Report developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - Management's Discussion and Analysis - For State and Local Governments* (GASB 34), and related standards.

The Clerk's discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Clerk's financial activity, (c) identify changes in the Clerk's financial position, (d) identify any significant variations from the Clerk's financial plan, and (e) identify individual fund issues or concerns.

Since Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the Clerk's financial statements on pages 11 through 35 of this report.

**Financial Highlights**

- At June 30, 2018, the Clerk's governmental fund reported an ending fund balance of \$3,702,823, an increase of \$715,846 for the year. All of this amount is available for spending at the Clerk's discretion.
- For the year ended June 30, 2018, the Clerk's total debt decreased by \$410,847, or approximately 3.89%, primarily due to a decrease in the net pension liability.

**Overview of the Financial Statements**

The financial statement focus is on both the Clerk as a whole and on the major individual funds. Both perspectives, government-wide and major funds, allow the user to address relevant questions, broaden a basis for comparison, and enhance the Clerk's accountability. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The MD&A is intended to serve as an introduction to the Clerk's basic financial statements, which consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Clerk's finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on the Clerk's assets and liabilities using the accrual basis of accounting, in a manner similar to the accounting used by private business enterprises. The difference between the assets and liabilities is reported as net position. Over time, the increases or decreases in net position and changes in the components of net position may serve as a useful indicator of whether the financial position of the Clerk is improving or deteriorating.

The Statement of Activities presents information showing how the Clerk's net position changed during the most recent fiscal year, focusing on both the gross and net costs of various activities that are supported by the Clerk's various revenues. This is intended to summarize and simplify the reader's analysis of the cost and/or subsidy of various governmental services.

In both of the government-wide financial statements, the Clerk's activities are of a single type:

- Governmental activities - Most of the Clerk's basic services are reported here and are financed primarily through charges for services.

The government-wide financial statements include the Tangipahoa Parish Clerk of Court (component unit of Tangipahoa Parish Government) and can be found on pages 11 and 12 of this report.

**Tangipahoa Parish Clerk of Court**  
Amite, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
As of and for the Year Ended June 30, 2018

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Clerk, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. The Clerk uses two categories of funds to account for financial transactions: governmental funds and fiduciary funds. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar.

Governmental funds are used to account for most of the Clerk's basic services. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances that are left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Clerk's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Clerk's programs. The basic governmental fund financial statements can be found on pages 13 through 18 of this report.

Fiduciary funds are used to account for assets held on behalf of outside parties. The only funds accounted for in this category by the Clerk are agency funds. The agency funds account for assets held by the Clerk as an agent for others. These funds are custodial in nature and do not involve measurement of results of operations. The basic fiduciary fund financial statement can be found on page 19 of this report.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, there are differences in the information presented for governmental funds and for governmental activities in the government-wide financial statements. Review of these differences provides the reader of the financial statements insight on the long-term impact of the Clerk's more immediate decisions on the current use of financial resources. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The reconciliations can be found on pages 14 and 18 of this report.

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20 through 35 of this report.

**Tangipahoa Parish Clerk of Court**  
Amite, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
As of and for the Year Ended June 30, 2018

**Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Clerk's net position for the current year as compared to the prior year. For more detailed information, see the Statement of Net Position on page 11 of this report.

**Net Position**  
**June 30, 2018, and 2017**

	Governmental Activities		
	2018	2017	\$ Change
<b>Assets:</b>			
Current and Other Assets	\$ 3,728,928	\$ 2,999,894	\$ 729,034
Capital Assets	235,212	248,144	(12,932)
Total Assets	<u>3,964,140</u>	<u>3,248,038</u>	<u>716,102</u>
Deferred outflow of resources	<u>1,297,456</u>	<u>1,947,732</u>	<u>(650,276)</u>
<b>Liabilities:</b>			
Long-Term Liabilities	10,042,309	10,469,684	(427,375)
Other Liabilities	107,819	91,291	16,528
Total Liabilities	<u>10,150,128</u>	<u>10,560,975</u>	<u>(410,847)</u>
Deferred inflow of resources	<u>140,801</u>	<u>208,319</u>	<u>(67,518)</u>
<b>Net Position:</b>			
Net Investment in Capital Assets	235,212	248,144	(12,932)
Unrestricted (Deficit)	<u>(5,264,545)</u>	<u>(5,809,326)</u>	<u>544,781</u>
Total Net Position (Deficit)	<u>\$ (5,029,333)</u>	<u>\$ (5,561,182)</u>	<u>\$ 531,849</u>

\$235,212 of the Clerk's net (deficit) position reflects its investment in capital assets (land, buildings, furniture, and equipment). These capital assets are used to provide services to citizens and do not represent resources available for future spending.

The Clerk's activities increased its total net position by \$531,849; the increase is primarily attributable to a reduction in net pension liability and additional cash receipts from fees.

In order to further understand what makes up the changes in net position (deficit), the following table provides a summary of the results of the Clerk's activities for the current year as compared to the prior year. An analysis of the primary sources of these changes follows the table. For more detailed information, see the Statement of Activities on page 12 of this report.

**Tangipahoa Parish Clerk of Court**  
Amite, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
As of and for the Year Ended June 30, 2018

**Changes in Net Position**  
**For the Years Ended June 30, 2017, and 2016**

	Governmental Activities		
	2018	2017	\$ Change
Revenues:			
Program Revenues:			
Charges for Services	\$ 5,262,048	\$ 4,431,907	\$ 830,141
Operating grant	-	12,342	(12,342)
General Revenues:			
Interest Income	68,292	37,323	30,969
Support Revenue	302,714	275,726	26,988
Total Revenues	5,633,054	4,757,298	875,756
Expenses:			
General Government	5,101,205	4,912,330	188,875
Total Expenses	5,101,205	4,912,330	188,875
Change in Net Position	531,849	(155,032)	686,881
Net Position (Deficit), Beginning,	(5,561,182)	(5,406,150)	(155,032)
Net Position (Deficit), Ending	\$ (5,029,333)	\$ (5,561,182)	\$ 531,849

**Governmental Activities**

The Clerk's governmental net position increased by \$531,849, or 9.56% of the prior year ending net position, to \$(5,029,333).

The increase in revenues noted above is primarily comprised of an increase in court costs, fees, charges, birth certificate fees, and recording fees.

The increase in expenses noted above is primarily comprised of an increase in salaries, retirement contributions, health insurance premiums, and remote access fees.

**Fund Financial Analysis**

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

**Tangipahoa Parish Clerk of Court**  
Amite, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
As of and for the Year Ended June 30, 2018

**Governmental Funds**

The focus of the Clerk's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Clerk's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Clerk's net resources available for spending at the end of the year. The basic governmental fund financial statements can be found on pages 13 through 18 of this report.

At the end of the current year, the Clerk's governmental fund reported an ending fund balance of \$3,702,823, all of which was available for spending at the Clerk's discretion. This represents an increase of \$728,188 or 24.48% of the prior year's ending balance.

**Fiduciary Funds**

Fiduciary funds reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Clerk are agency funds. The agency funds account for assets held by the Clerk as an agent for others.

These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The basic fiduciary fund financial statement can be found on page 19 of this report.

**General Fund Budgetary Highlights**

The Tangipahoa Parish Clerk of Court demonstrated legal compliance by adopting and amending its budget in accordance with provisions of the Local Government Budget Act. As required by state law, actual revenues were within 5% of budgeted revenues and actual expenditures were within 5% of budgeted expenditures.

For the general fund, actual revenue amounts exceeded final budgeted revenues by \$177,047. Actual expenditures exceeded final budgeted expenditure amounts by \$14,535.

For the general fund, original budgeted revenues were \$4,630,160 and final budgeted revenues were \$5,165,638. Original budgeted expenditures were \$4,392,043 and final budgeted expenditures were \$4,599,959.

The general fund's original budget was amended primarily to reflect an increase in revenues and increases in expenditures.

**Capital Assets and Debt Administration**

**Capital Assets**

The Clerk's investment in capital assets for its governmental activities as of June 30, 2018, amounts to \$235,212 (net of depreciation). The total decrease in the Clerk's investment in capital assets for the current fiscal year was \$12,932 (net of depreciation).

The major capital asset additions during the current year were the purchase of computers.

**Tangipahoa Parish Clerk of Court**  
Amite, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
As of and for the Year Ended June 30, 2018

The following table provides a summary of the Clerk's capital assets (net of depreciation) at the end of the current year as compared to the prior year. For more detailed information, see Note 6 to the financial statements on page 28 of this report.

**Capital Assets (Net of Depreciation)**  
**June 30, 2018, and 2017**

	Governmental Activities	
	2018	2017
Land	\$ 27,800	\$ 27,800
Buildings	83,795	96,065
Furniture	24,047	32,653
Office Equipment	29,195	29,134
Data Processing Equipment / Software	54,103	39,517
Internet Conversion	27,788	27,788
Microfilm Conversion	(11,516)	(4,813)
Capital Assets, Net	<u>\$ 235,212</u>	<u>\$ 248,144</u>

**Long-term Debt**

At June 30, 2018, the Clerk had total long-term debt outstanding of \$10,124,023. The following table provides a summary of the Clerk's outstanding debt at the end of the current year as compared to the prior year.

**Outstanding Long-Term Debt**  
**June 30, 2018, and 2017**

	Governmental Activities	
	2018	2017
Compensated Absences	\$ 153,646	\$ 139,787
Postemployment Healthcare Benefits Payable	5,691,961	5,533,120
Net Pension Liability	4,278,416	4,862,809
Total Long-term Debt	<u>\$ 10,124,023</u>	<u>\$ 10,535,716</u>

**Contacting the Clerk's Financial Management**

This financial report is designed to provide the citizens of Tangipahoa Parish with a general overview of the Clerk's finances and show the Clerk's accountability for the money it receives. Questions regarding this report or requests for additional information should be addressed to the Tangipahoa Parish Clerk of Court, Tangipahoa Parish Courthouse, Post Office Box 667, Amite, Louisiana 70422, telephone (985) 748-4146.

## **BASIC FINANCIAL STATEMENTS**

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

Statement of Net Position  
June 30, 2018

Statement A

	Governmental Activities
<b>Assets</b>	
Cash and Cash Equivalents	\$ 3,385,116
Investments	200,000
Receivables	140,634
Due from Other Funds	3,178
Capital Assets, Net	235,212
Total Assets	<u>3,964,140</u>
<b>Deferred Outflow of Resources</b>	
GASB 68-pension	1,272,345
GASB 75- OPEB	25,111
Total Deferred Outflow of Resources	<u>1,297,456</u>
<b>Liabilities</b>	
Accounts, Salaries, and Other Payables	25,800
Due to Other Funds	305
Noncurrent Liabilities:	
Due Within One Year	
Accrued Compensated Absences	81,714
Due in More Than One Year	
Accrued Compensated Absences	71,932
Postemployment Healthcare Benefits Payable	5,691,961
Net Pension Liability	4,278,416
Total Liabilities	<u>10,150,128</u>
<b>Deferred Inflow of Resources</b>	<u>140,801</u>
<b>Net Position</b>	
Net Investment in Capital Assets	235,212
Unrestricted (Deficit)	<u>(5,264,545)</u>
Total Net Position (Deficit)	<u>\$ (5,029,333)</u>

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

Statement B

Statement of Activities  
For the Year Ended June 30, 2018

<b>Governmental Activities</b>	<u>Expenses</u>	<u>Program Revenues</u> Charges for Services	<u>Net Revenue</u> (Expense) and Changes in Net Position Governmental Activities
General Government	\$ 5,101,205	\$ 5,262,048	\$ 160,843
<b>General Revenues</b>			
Interest Income			68,292
Support Revenues			<u>302,714</u>
Total General Revenues			<u>371,006</u>
<b>Change in Net Position</b>			531,849
<b>Net (Deficit), Beginning of Year, restated</b>			<u>(5,561,182)</u>
<b>Net (Deficit), End of Year</b>			<u>\$ (5,029,333)</u>

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

Statement C

Balance Sheet  
Governmental Fund  
June 30, 2018

	General Fund
<b>Assets</b>	
Cash and Cash Equivalents	\$ 3,385,116
Investments	200,000
Receivables	140,634
Due from Other Funds	<u>3,178</u>
Total Assets	<u>\$ 3,728,928</u>
<b>Liabilities and Fund Balance</b>	
Liabilities:	
Accounts, Salaries, and Other Payables	\$ 25,800
Due to Other Funds	<u>305</u>
Total Liabilities	<u>26,105</u>
<b>Fund Balance:</b>	
Unassigned	<u>3,702,823</u>
Total Fund Balance	<u>3,702,823</u>
Total Liabilities and Fund Balance	<u>\$ 3,728,928</u>

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

Reconciliation of the Governmental Fund Balance Sheet to  
the Government-Wide Statement of Net Position  
June 30, 2018

Statement D

**Total Fund Balance, Governmental Fund** \$ 3,702,823

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Governmental capital assets, net of depreciation 235,212

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These liabilities consist of:

Compensated absences payable (153,646)  
Other postemployment obligations liability (5,691,961)  
Net Pension Liability (4,278,416)

Deferred outflows and inflows are not financial resources or currently payable. These consist of:

Deferred outflows 1,297,456  
Deferred inflows (140,801)

**Net Position (Deficit) of Governmental Activities** \$ (5,029,333)

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

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

Statement E

	<u>General Fund</u>
<b>Revenues</b>	
Licenses and Permits:	
Marriage Licenses	\$ 27,360
Fees, Charges, and Commissions for Services:	
Court Cost, Fees, and Charges:	
Criminal Fees	253,676
Suits & Successions	1,934,447
Bond Fees	5,456
Remote Access Fees	99,184
Court Attendance	12,880
Computer Usage	2,510
Internet Fees	120,990
Fees for Recording Legal Documents:	
Recordings, Cancellations, and Mortgages	2,234,388
Use of Money and Property:	
Interest	68,292
Miscellaneous Revenues:	
Internet Copies	245,003
Copy Room Copies	29,598
Abstractor Copies	11,184
Minute Clerk Reimbursement	13,200
Birth Certificates	169,000
Death Certificates	4,618
Election Reimbursement	29,204
Parish Council Reimbursement - Jury Commissioners	4,625
Passports	19,055
Clerk's Supplemental Compensation	23,350
Election Qualifying Fees	3,380
Miscellaneous	2,495
Expungement	5,300
Map Copies	1,545
Sale of Traffic Data	9,600
	<u>5,330,340</u>
Total Revenues	<u>5,330,340</u>

(Continued)

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

Statement E

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

	General Fund
<b>Expenditures</b>	
General Government:	
Clerk's Supplemental Compensation	\$ 23,400
Clerk's Vehicle Expense Allowance	21,727
Custodian of Voting Machines	2,400
Election Expense	1,851
Employee Health Insurance	547,980
Payroll Taxes	39,075
Retirement Contributions	644,145
Salary of Election Employees	27,027
Salary of Deputies	2,344,096
Salary of Deputies - Overtime	837
Salary of Official	108,386
Salary of Other Employees	15,057
Supplemental Comp Fund	52,800
Uniforms	9,371
Total General Government	3,838,152
Operating Services:	
Building Maintenance & Security	2,314
Clerk's Expense Allowance	13,168
Remote Access Fees	49,570
Courier Service	18,388
Dues & Association Fees	2,975
Insurance Expense	33,507
Janitorial Service	32,322
Jury Commission	4,625
Legal Fees	9,791
Marriage License - Spouse Abuse	12,939
Miscellaneous	1,538
Birth Certificates	96,568
Utilities	3,296
Office Equipment Rental & Maintenance	88,934
Professional Fees	69,888
Qualifying Expense	3,203
Telephone	13,972
UCC Billings	43,992
Total Operating Services	500,990

(Continued)  
The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

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

Statement E

	<u>General Fund</u>
Materials and Supplies:	
Office Supplies	\$ 116,387
Postage	48,606
Computer Expense	49,517
Bank / Credit Card Charges	9,987
Total Materials and Supplies	<u>224,497</u>
Travel and Education:	
Travel & Conventions	3,701
Training & Education	4,134
Total Travel and Education	<u>7,835</u>
Capital Expenditures:	
Computers	21,419
Equipment	21,601
Total Capital Expenditures	<u>43,020</u>
Total Expenditures	<u>4,614,494</u>
<b>Excess of Revenues</b>	715,846
<b>Fund Balance, Beginning of Year -Restated</b>	<u>2,986,977</u>
<b>Fund Balance, End of Year</b>	<u>\$ 3,702,823</u>

(Concluded)  
The accompanying notes are an integral part of this statement..

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

Statement F

Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balance of Governmental Fund  
to the Statement of Activities

For the Year Ended June 30, 2018

**Net Change in Fund Balance - Total Governmental Funds** \$ 715,846

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

Capital outlays are reported in governmental funds 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.  
These differences consist of:

Capital outlay	43,019
Depreciation	(55,554)

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 governmental funds. These differences consist of:

Change in compensated absences payable	(13,859)
Net change in liability for postemployment healthcare	(133,730)
Pension expense per GASB 68	(326,190)
Loss on disposition of capital assests	(397)

Revenues in the statement of activities that do that do not provide current  
financial resources are not reported as revenues in the governmental funds.

	<u>302,714</u>
--	----------------

**Change in Net Position of Governmental Activities** \$ 531,849

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

Statement G

Statement of Fiduciary Net Position  
Agency Funds  
June 30, 2018

	Advance Deposit Fund	Registry Of Court Fund	Civil Jury Fund	Total
<b>Assets</b>				
Cash and Cash Equivalents	\$ 1,729,118	\$ 1,282,664	\$ -	\$ 3,011,782
Due from General Fund	305	-	-	305
Due from Advance Deposit Fund	-	-	3,368	3,368
Other Receivables	154	-	-	154
<b>Total Assets</b>	<u>1,729,577</u>	<u>1,282,664</u>	<u>3,368</u>	<u>3,015,609</u>
<b>Liabilities</b>				
Cash overdraft	-	-	2,185	2,185
Due to General Fund	3,178	-	-	3,178
Due to Civil Jury Fund	3,368	-	-	3,368
Due to Others - Civil Suits	1,719,462	1,282,664	1,183	3,003,309
Due to Others	3,569	-	-	3,569
<b>Total Liabilities</b>	<u>1,729,577</u>	<u>1,282,664</u>	<u>3,368</u>	<u>3,015,609</u>
<b>Net Position</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**TANGIPAHOA PARISH CLERK OF COURT**  
Amite, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS**  
As of and for the Year Ended June 30, 2018

**Introduction**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Tangipahoa Parish Clerk of Court (Clerk) serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and has other duties and powers provided by law. The Clerk is elected for a four-year term that expires June 30, 2020.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying component unit financial statements of the Tangipahoa Parish Clerk of Court have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

This financial report has been prepared in conformity with GASB Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999.

**B. Reporting Entity**

The Clerk of Court is an independently elected official; however, the Clerk of Court is fiscally dependent on Tangipahoa Parish Government. Tangipahoa Parish Government maintains and operates the parish courthouse in which the Clerk of Court's office is located, pays the rent for an additional office in Hammond, Louisiana, and provides funds for equipment and furniture of the Clerk of Court's office if requested to do so by the Clerk of Court. Because the Clerk of Court is fiscally dependent on parish government, the Clerk of Court was determined to be a component unit of Tangipahoa Parish Government, the financial reporting entity.

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

**C. Fund Accounting**

The Clerk of Court uses fund accounting to maintain its financial records and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain Clerk functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Governmental Funds**

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

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

Fund balance is further classified on a hierarchy that shows, from the highest to the lowest, the level or form of constraints on fund balance and accordingly, the extent to which the Clerk is bound to honor them: nonspendable, restricted, committed, assigned and unassigned.

The following are the Clerk's governmental funds:

**General Fund** - the primary operating fund of the Clerk which accounts for the operations of the Clerk's office, including internet document access fees. Internet document access fees are statutory fees that may be expended for funding costs associated with the Internet-based Document Electronic Access System as provided by Louisiana Revised Statute 13:841.2.

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 Clerk's policy.

**Fiduciary Funds** - focuses on net position and changes in net position. The funds accounted for in this category by the Clerk are agency funds. The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to litigants after all costs have been paid. The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court. The Civil Jury Fund accounts for civil jury fees transferred from the Advance Deposit Fund and paid to civil jurors. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus but use the accrual basis of accounting.

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

**Basic Financial Statements - Government-Wide Financial Statements**

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment. Interest earnings and other revenues not properly included among program revenues are reported instead as general revenues.

The Clerk does not allocate indirect expenses.

The Clerk implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows, or Resources and Net Position*. GASB 63 provides guidance for reporting deferred outflows or resources, deferred inflows or resources, and net position in a statement of financial position and related disclosures.

## Tangipahoa Parish Clerk of Court

### Notes to the Financial Statements As of and for the Year Ended June 30, 2018

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, was implemented which establishes new financial reporting requirements for governments that provide their employees with pension benefits. Additional information about the Clerk's net pension liability is presented in the notes to the financial statements.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pension*, was implemented which establishes new financial reporting requirements for governments that provide their employees with postemployment benefits other than pensions. Additional information about the clerk's postemployment healthcare benefit liability is presented in the notes to the financial statements.

#### **Basic Financial Statements - Governmental Funds**

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

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

#### **Revenues**

Revenues from recordings, copies, and other services are recognized when they become measurable and available as net current assets (i.e. when the service is performed). Substantially all other revenues are recorded when received.

#### **Expenditures**

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

#### **Reconciliation**

Explanation of differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities is presented in Statement F of the basic financial statements.

#### **E. Budget and Budgetary Accounting**

The Clerk uses the following budget practices:

- The budget is adopted or amended by the Clerk of Court.
- The budget is prepared on the modified accrual basis of accounting.
- All appropriations lapse at year end.
- The budget was published in the official journal on May 17, 2017.
- The budget was made available for public inspection at the Clerk's office on June 8, 2017.
- The budget hearing was held at the Clerk's office on June 8, 2017.
- The budget was adopted by the Clerk on June 8, 2017.
- The budget was amended by the Clerk on June 5, 2018.

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and the final amended budget of June 5, 2018.

**F. Deposits and Investments**

The Clerk's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State law allows the Clerk to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. Investments for the reporting entity consist primarily of U.S. Treasury obligations and obligations of the U.S. agencies.

Investments for the Clerk are reported at fair market value. The state investment pool (LAMP) operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

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

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

**H. Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$500 or more for capitalizing assets.

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

Buildings	40 Years
Building Improvements	20 Years
Furniture	7 Years
Office Equipment	7 Years
Data Processing Equipment / Software	5 Years
Internet Conversion	10 Years
Microfilm Conversion	20 Years

**I. Compensated Absences**

The Clerk has the following policy relating to sick and vacation leave:

**Sick Leave**

After six months of employment, each employee is granted 5 days (35 hours) sick (personal) leave. After one year of employment, each employee is granted 8 days (56 hours) of sick (personal) leave. At the beginning of each calendar year after the first full year of employment, each employee is granted 13 days (91 hours) of sick (personal) leave. Full time employees are allowed to carry over 30 leave days from year to year; any employee having in excess of 30 leave days as of December 31, forfeits the days in excess of 30 days. Employees in good standing are compensated for unused leave at their termination of employment at the rate of \$80 per day. Effective January 1, 2017, each employee will be granted 1 personal leave day (7 hours) to be used at the discretion and approval of the Supervisor.

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

After five years of employment, employees, at the Clerk's discretion, receive a total of 30 days leave for hospital confinement, surgery, or recovery from surgery, if ordered by a doctor. This is a one time benefit. After the 30 days, the employee is considered on leave without pay, provided all other leave has been exhausted. This leave is not compensated for upon termination.

**Vacation Leave**

After six months of employment, each employee is granted 5 days (35 hours) vacation leave. After one year of employment, each employee is granted an additional 5 days (35 hours) of vacation leave. At the beginning of each calendar year after the first full year of employment, each employee is granted 10 days (70 hours) of vacation leave. Employees with ten years of full-time service receive 15 vacation days, employees with twenty years of service receive 20 vacation days, and employees with thirty years of service receive 25 vacation days. Employees are paid for unused vacation or have withheld from their final check any vacation owed. Vacation may be taken for sick leave if no sick leave is accrued. Vacation must be taken in the calendar year it is granted. Vacation not taken by December 31 of each year is forfeited.

**J. Restricted Net Position**

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position use are either:

- externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
- imposed by law through constitutional provisions or enabling legislation.

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

**K. Fund Equity**

Governmental fund equity is classified as fund balance. The following classifications describe the relative strength of the spending constraints placed on the purpose for which resources can be used:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The Clerk did not have any nonspendable fund balance at June 30, 2018.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of resources that are either:
  - Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
  - Imposed by law through constitutional provisions or enabling legislation.

The Clerk did not have any restricted fund balance at June 30, 2018.

- **Committed:** This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by the Tangipahoa Parish Clerk of Court. These amounts cannot be used for any other purpose unless the Tangipahoa Parish Clerk of Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Clerk did not have any committed resources as of year end.
- **Assigned:** This classification includes spendable amounts that are reported in governmental funds *other than the General Fund*, that are neither restricted nor committed, and amounts in the General Fund that are intended to be used for a specific purpose in accordance with the provisions of GASB Statement 54. The intent of an assigned fund balance should be expressed by the Tangipahoa Parish Clerk of Court who has the authority to assign amounts to be used for specific purposes. The Clerk did not have any assigned resources as of year end.

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

- **Unassigned:** This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. All of the Clerk's General Fund fund balance at June 30, 2018, is unassigned.

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

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk's last year of his term of office, which amount shall be limited to no more than that which was received by the Clerk in accordance with R.S. 13:784(A) during his term of office.

**L. Interfund Transactions**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

**M. Estimates**

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

**2. Cash, Cash Equivalents, and Investments**

Cash, cash equivalents, and investments as of June 30, 2018, are classified in the accompanying financial statements as follows:

Statement of net position (Statement A):	
Cash and cash equivalents	\$ 3,385,116
Investments	200,000
Fiduciary funds (Statement G):	3,011,782
Cash and cash equivalents	
	<hr/>
Total cash, cash equivalents, and investments	\$ <u>6,596,898</u>

Deposits, investments, and other (GASB 3 and 40 disclosures) as of June 30, 2018, consist of the following:

Deposits with financial institutions:	
Deposits in bank accounts	\$ 1,347,725
Certificates of deposit	200,000
Total deposits with financial institutions	<hr/> 1,547,725
Investments:	
Louisiana Asset Management Pool	5,049,173
Total investments	<hr/> 5,049,173
Total deposits and investments	\$ <u>6,596,898</u>

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

The deposits with financial institutions are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2018, the carrying amount of the Clerk's deposits is \$1,547,725 and the bank balances are \$1,743,760. Of these bank balances, \$379,302 is covered by FDIC insurance and \$1,364,458 is uninsured but collateralized with securities held by Federal Home Loan Bank in the name of the fiscal agent bank.

Even though the pledged securities are not held in the entity's name, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

In accordance with GASB 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, all investments are carried at fair market value, with the estimated fair market value based on quoted market prices.

At fiscal year-end, the Clerk of Court's investment balances are as follows:

	Cost	Fair Value
Louisiana Asset Management Pool	\$ 5,049,173	\$ 5,049,173

Louisiana Asset Management Pool (LAMP) is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools:

- **Credit risk:** LAMP is rated AAAM by Standards & Poor's.
- **Custodial credit risk:** LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- **Concentration of credit risk:** Pooled investments are excluded from the 5 percent disclosure requirement.
- **Interest rate risk:** LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments is 41 as of June 30, 2018.
- **Foreign currency risk:** Not applicable to 2a7-like pools.

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

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

LAMP, Inc. issues an annual publicly available financial report that includes financial statements and required supplementary information for LAMP, Inc. That report may be obtained by writing to LAMP, Inc., 228 St. Charles Avenue, Suite 1123, New Orleans, Louisiana 70130, or by calling (504) 525-5267.

**3. Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a financial institution failure, the Clerk's deposits may not be returned to it. The Clerk does not have a separate deposit policy for custodial credit risk but follows the requirements under state law.

As of June 30, 2018, \$1,364,458 of the Clerk's bank balances are exposed to custodial credit risk. The \$1,364,458 is uninsured but collateralized with securities held by the pledging institution's trust department or agent, but not in the Clerk's name.

**4. Receivables**

The receivables of \$140,634 at June 30, 2018, are as follows:

	<u>General Fund</u>
Accounts	\$ 118,045
Criminal Fees	22,462
Other	127
	<u>\$ 140,634</u>

The Clerk considers all receivables to be collectible; therefore, no allowance has been established for doubtful accounts.

**5. Interfund Receivables / Payables**

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

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 3,178	\$ 305
Fiduciary Funds	3,673	6,546
	<u>\$ 6,851</u>	<u>\$ 6,851</u>

Balances due to/from other funds at June 30, 2018, consist of the following:

Earned Interest, Due to General Fund from Advance Deposit Fund	\$ 3,178
Bank, Credit Card Fees, and NSF's Due to Advance Deposit Fund from General Fund	305
Advance Deposit Fund owes Civil Jury Fund for Juror Fees	3,368
	<u>\$ 6,851</u>

Interest earned on deposits of the Advance Deposit Fund are assigned to and reported as revenue by the General Fund. The amount of interest earned by the Advance Deposit Fund for the year ended June 30, 2018, was \$27,358.

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

**6. Capital Assets**

Capital assets and depreciation activity as of and for the year ended June 30, 2018, for governmental activities are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 27,800	\$ -	\$ -	\$ 27,800
Total Capital Assets Not Being Depreciated	<u>27,800</u>	<u>-</u>	<u>-</u>	<u>27,800</u>
Capital Assets Being Depreciated:				
Buildings	303,863		-	303,863
Furniture	534,356		635	533,721
Office Equipment	163,932	11,991	15,703	160,220
Data Processing Equipment / Software	632,494	31,028	23,265	640,257
Internet Conversion	149,595	-		149,595
Microfilm Conversion	166,141	-	-	166,141
Total Capital Assets Being Depreciated	<u>1,950,381</u>	<u>43,019</u>	<u>39,603</u>	<u>1,953,797</u>
Less Accumulated Depreciation for:				
Buildings	207,798	12,270	-	220,068
Furniture	501,703	8,606	635	509,674
Office Equipment	134,798	11,930	15,703	131,025
Data Processing Equipment / Software	592,977	16,045	22,868	586,154
Internet Conversion	121,807		-	121,807
Microfilm Conversion	170,954	6,703	-	177,657
Total Accumulated Depreciation	<u>1,730,037</u>	<u>55,554</u>	<u>39,206</u>	<u>1,746,385</u>
Capital Assets Being Depreciated, Net	<u>220,344</u>	<u>(12,535)</u>	<u>397</u>	<u>207,412</u>
Governmental Activities Capital Assets, Net	<u>\$ 248,144</u>	<u>\$ (12,535)</u>	<u>\$ 397</u>	<u>\$ 235,212</u>

Depreciation expenses of \$55,554 for the year ended June 30, 2018, was charged to the governmental activities.

**7. Compensated Absences**

At June 30, 2018, employees of the Clerk of Court have accumulated and vested \$153,646 of employee leave benefits. This amount is recorded as a liability on the statement of net position.

**8. Pension Plan**

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

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees hired on or before December 31, 2010, who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their monthly average final compensation for each year of credited service accrued on and before June 30, 1999; and 3½ per cent of their monthly average final compensation for each year of credited service accrued on and after July 1, 1999, not to exceed 100 per cent of their final-average salary. Employees hired on or after January 1, 2011, who retire at or after age 60 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their monthly average final compensation, not to exceed 100 per cent of their final average salary. Monthly average final compensation means the average of a member's monthly salary during the highest compensated sixty consecutive months or successive joined months if service was interrupted. However, the salary to be considered for the thirteenth through the twenty-fourth month may not exceed one hundred ten percent of the salary for the first through the twelfth month. The salary to be considered for the twenty-fifth through the thirty-sixth month may not exceed one hundred ten percent of the salary for the thirteenth through the twenty-fourth month. The salary to be considered for the thirty-seventh through the forty-eight month may not exceed one hundred ten percent of the salary for the twenty-fifth through the thirty-sixth month. The salary to be considered for the forty-ninth through the sixtieth month may not exceed one hundred ten percent of the salary for the thirty-seventh through the forty-eight month.

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information of the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 10202 Jefferson Highway, Building A, Baton Rouge, LA 70809, or by calling (225) 293-1162.

*Funding Policy.* Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Tangipahoa Parish Clerk of Court is required to contribute at an actuarially determined rate which is presently 19.00 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collected by the tax rolls of each parish. The contribution requirements of plan members and the Tangipahoa Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. In accordance with state statute, the System receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contribution are recognized as revenue and excluded from pension expense for the year ended June 30, 2018.

R.S. 11:1562(C) allows the Clerk of Court to pay out of the Clerk's operating funds all or any portion of the employee's required contributions which would otherwise be deducted from the employee's salary. The Clerk has elected to pay 100% of all retirement system contributions to the Louisiana Clerks of Court Retirement and Relief Fund, which is 27.25% of annual covered payroll.

The Tangipahoa Parish Clerk of Court's contributions to the System for the years ending June 30, 2018, 2017, and 2016, were \$644,145, \$638,873 and \$631,006, respectively, equal to the employer's and employees' required contributions for each year.

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

At June 30, 2018, the Clerk reported a liability of \$4,278,416 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating clerks, actuarially determined. At June 30, 2017, the Clerk's proportion was 2.828 percent.

For the year ended June 30, 2018, the Clerk recognized pension expense of \$798,494. At June 30, 2018, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 129,568	\$112,267
Changes of assumptions	186,596	-
Net difference between projections and actual earnings on pension plan investments	58,593	-
Changes in proportion and differences between Clerk contributions and proportionate share of contributions	425,167	28,534
Clerk contributions subsequent to the measurement date	472,421	-
Total	<u>\$1,272,345</u>	<u>\$140,801</u>

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

\$472,421 reported as deferred outflows of resources related to pensions resulting from Clerk contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2019	\$ 205,750
2020	\$ 335,135
2021	\$ 211,639
2022	\$ (93,402)
2023	-
Thereafter	-

Actuarial assumptions. The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2017
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Investment rate of return	7.00%, net of investment expense, including inflation
Projected salary increase	5.00%
Mortality rates	RP-2000 Employee Table (set back 4 years for males and 3 years for females) /RP-2000 Disabled Lives Mortality Table
Expected remaining service lives	2017 - 5 years, 2016 - 5 years, 2015 - 5 years, 2014 - 5 years
Cost of living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The actuarial assumptions used in the June 30, 2017, valuation (excluding Mortality) was based on actuarial funding valuation and results of an actuarial experience study for the period July 1, 2009, to June 30, 2014, unless otherwise specified.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected rate of return was 7.60% as June 30, 2017. Best estimates of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2017, are summarized in the following table:

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income:		
Core fixed income	5.0%	1.75%
Core plus fixed income	15.0%	2.25%
Domestic Equity:		
Large cap domestic equity	21.0%	5.25%
Nonlarge cap domestic equity	7.0%	5.00%
International Equity:		
Large cap international equity	14.00%	5.25%
Small cap international equity	6.50%	5.25%
Emerging markets	6.5%	7.25%
Real Estate	10.0%	4.50%
Master Limited Partnerships	5.0%	7.00%
Hedge Funds	10.0%	3.00%
	<u>100.0%</u>	

*Discount Rate.* The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on these assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investment was applied to all periods of projected benefit payments to determine pension liability.

Sensitivity to Changes in Discount Rate:

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.00%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 6.00% or one percentage point higher 8.00% than the current date.

	<u>Changes in Discount Rate 2017</u>		
	1% Decreased	Current Discount Rate	1% Increase
	6.00%	7.00%	8.00%
Net Pension Liability	<u>\$6,547,512</u>	<u>\$4,278,416</u>	<u>\$2,352,034</u>

**9. Deferred Compensation Plan**

Certain employees of the Tangipahoa Parish Clerk of Court participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397. The Clerk does not contribute to the deferred compensation plan. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

**10. Postemployment Healthcare Benefits**

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

*Benefits provided.* The Clerk provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 100% of retiree pre-Medicare health, Medicare Supplement, and dental insurance premiums, with the exception that retirees pay for the premium increases for pre-Medicare health. The benefit terms provide for payment of 50% of coverage for dependents. Vision is voluntary and paid 100% by the retiree. The plan also provides for payment of 100% of retiree life insurance premiums.

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

Inactive employees currently receiving benefits payments	23
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	<u>54</u>
Total	<u>77</u>

**Total OPEB Liability**

The Clerk's total OPEB liability of \$5,691,962 was measured as of June 30, 2018 and was determined by an actuarial valuation as of January 1, 2018.

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

Inflation:	2.60%
Salary Increases, including inflation:	3.25%
Discount Rate:	3.62%
Health Care Cost Trend Rates	
Medical:	7.5% for 2019, decreasing 0.25% per year to an ultimate rate of 5.0% for 2029 and later years.
Medicare Supplement:	5.5% for 2019, decreasing 0.25% per year to an ultimate rate of 3.0% for 2024 and later years. Includes 2% per year for aging.
Dental:	3.5% for 2019, decreasing 0.25% per year to an ultimate rate of 3.0% for 2021 and later years.
Vision:	3.0% per year
Retirees' Share of Benefit-Related Costs:	
Medical:	0% for retirees, except for increases in premium and 50% for dependents.
Medicare Supplement:	0% for retirees and 50% for dependents.
Dental:	0% for retirees and 50% for dependents.
Vision:	100% for retirees and 100% for dependents.
Basic Life Insurance:	0%

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

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

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

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

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

**Changes in the Total OPEB Liability**

	Total OPEB Liability
Balance at 6/30/2017	\$5,533,120
Changes for the year:	
Service Cost	139,144
Interest	201,533
Differences between expected and actual experience	28,250
Changes in Assumptions/Inputs	
Change in Benefit Terms	-
Benefit payments	(210,086)
Administrative Expense	<u>-</u>
Net Changes	<u>158,841</u>
Balance at 6/30/2018	<u>\$5,691,961</u>

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

	<u>1% Decrease</u> <u>(2.62%)</u>	<u>Discount Rate</u> <u>(3.62%)</u>	<u>1% Increase</u> <u>(4.62%)</u>
Total OPEB Liability	\$6,637,065	\$5,691,961	\$4,926,679

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

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$4,941,570	\$5,691,961	\$6,661,280

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

For the year ended June 30, 2018, the Clerk recognized an OPEB expense of \$343,816. At June 30, 2018, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Differences between expected and actual experience	\$25,111	\$-
Changes of assumptions or other inputs	<u>-</u>	<u>-</u>
Total	<u>\$25,111</u>	<u>\$-</u>

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

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

Year Ended June 30:	
2019	\$3,139
2020	3,139
2021	3,139
2022	3,139
2023	3,139
Thereafter	9,417

**11. Deficit and Net Position**

As a result of the implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits other than pension, net position resulted in a deficit of \$5,029,333. Net Position was significantly affected by the recognition of additional amounts for net pension liability and total OPEB liability.

**12. Accounts, Salaries, and Other Payables**

The accounts, salaries, and other payables of \$25,800 at June 30, 2018, consist of the following:

Accounts payable	\$ 25,800
Accrued payroll	-
	<u>\$ 25,800</u>

**13. Short-Term Debt**

The Clerk had no short-term debt outstanding at June 30, 2018, and had no short-term debt activity during the year then ended.

**14. Long-term Obligations**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2018.

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Total OPEB Liability	\$5,533,120	\$ 158,841	\$ -	\$5,691,961	\$ -
Compensated absences -	139,787	13,859	-	153,646	81,714
Net Pension Liability	<u>4,862,809</u>	<u>-</u>	<u>584,393</u>	<u>4,278,416</u>	<u>-</u>
Total	<u>\$10,535,716</u>	<u>\$172,700</u>	<u>\$584,393</u>	<u>\$ 10,124,023</u>	<u>\$81,714</u>

**15. Leases**

The Clerk of Court records items under capital leases, if any, as an asset and an obligation in the accompanying financial statements. The Clerk has no capital leases outstanding at June 30, 2018, and had no capital lease activity during the year then ended.

The Clerk has no non-cancelable operating leases outstanding at June 30, 2018, and had no operating lease activity during the year then ended.

**16. Interfund Transfers**

The Clerk made no interfund transfers during the year ended June 30, 2018.

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2018

**17. Risk Management**

The Clerk is exposed to various risks of loss related to theft, damage, or destruction of assets, torts, errors and omissions, injuries, natural disasters, and many other unforeseeable events. The Clerk purchases commercial insurance policies and bonds for any and all claims related to the aforementioned risks. The Clerk's payment of the insurance policy deductible is the only liability associated with these policies and bonds. There has been no significant decrease in insurance coverage from prior years, and the amount of settlements has not exceeded the insurance coverage for the past three fiscal years.

**18. Restated Fund Balance / Net Position (Deficit)**

- A). The General Fund's beginning fund balance has been restated to reflect the retroactive recording of prior period adjustments to the June 30, 2017 balance:

Fund balance at June 30, 2017	\$2,974,635
Increase in grants receivable	12,342
Fund balance at June 30, 2017, as restated	<u>\$2,986,977</u>

- B). The beginning net position of the Governmental Funds has been restated:

Net Position (deficit) at June 30, 2017	\$(1,591,162)
Effect of prior period adjustment made to fund balance	12,342
Effect of GASB 75 on beginning Total OPED liability	(3,982,362)
Net position (deficit) at June 30, 2017, as restated	<u>\$(5,561,182)</u>

**19. Subsequent Events**

Subsequent events have been evaluated by management through December 17, 2018, the date the financial statements were available for issuance. No other events were noted requiring recording or additional disclosure in the financial statements for the year ending June 30, 2018.

**REQUIRED SUPPLEMENTARY INFORMATION (PART II)**

Tangiphoa Parish Clerk of Court  
Amite, Louisiana

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

Schedule 1

	Original Budget	Final Budget	Actual Amounts GAAP Basis	Variance with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
Licenses and permits:				
Marriage Licenses	\$ 27,000	\$ 27,000	\$ 27,360	\$ 360
Court Cost, Fees, and Charges:				
Criminal Fees	209,250	220,200	253,676	33,476
Suits & Successions	1,770,000	1,866,000	1,934,447	68,447
Bond Fee	5,000	4,806	5,456	650
Dropped Charges Fees	2,000	-	-	-
Remote Access Fee	105,000	96,130	99,184	3,054
Court Attendance Fee	13,000	12,500	12,880	380
Computer Usage	1,600	1,646	2,510	864
Internet Fee	144,000	117,730	120,990	3,260
Fees for Recording Legal Documents:				
Recordings, Cancellations, and Mortgages	1,700,000	2,178,100	2,234,388	56,288
Use of Money and Property:				
Interest	35,000	56,700	68,292	11,592
Miscellaneous Revenues:				
Internet Copies	250,000	250,000	245,003	(4,997)
Copy Room Charges	37,000	28,500	29,598	1,098
Abstractor Copies	25,000	11,000	11,184	184
Minute Clerk Reimbursement	14,400	14,400	13,200	(1,200)
Birth Certificates	176,000	166,300	169,000	2,700
Death Certificates	2,500	4,300	4,618	318
Election Reimbursement	30,000	29,205	29,204	(1)
Parish Council Reimb-Jury	4,785	4,785	4,625	(160)
Passports	34,000	18,500	19,055	555
Clerk's Supplemental Compensation	22,800	23,350	23,350	-
Election Qualifying Fees	10,000	3,380	3,380	-
Miscellaneous	525	2,441	2,495	54
Expungement	4,000	5,320	5,300	(20)
Map Copies	2,500	1,400	1,545	145
Sale of Traffic Data	4,800	9,600	9,600	-
Federal Funds				
FEMA grant	-	12,345	-	(12,345)
Total Revenues	<u>4,630,160</u>	<u>5,165,638</u>	<u>5,330,340</u>	<u>177,047</u>

(Continued)

See auditor's report.

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
For the Year Ended June 30, 2018

Schedule 1

<u>Expenditures</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts GAAP Basis</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b>General Government:</b>				
Clerk's Supplemental Compensation	23,400	23,400	23,400	-
Clerk's Vehicle Expense Allowance	19,932	21,727	21,727	-
Custodian of Voting Machines	2,400	2,400	2,400	-
Election Expense	3,500	1,852	1,851	1
Employee Health Insurance	520,000	545,535	547,980	(2,445)
Payroll Taxes	32,500	37,500	39,075	(1,575)
Retirement Contributions	640,000	640,000	644,145	(4,145)
Salary of Election Employees	30,000	30,000	27,027	2,973
Salary of Deputies	2,300,000	2,347,000	2,344,096	2,904
Salary of Deputies-Overtime	1,000	1,000	837	163
Salary of Official	98,000	108,420	108,386	34
Salary of Other Employees	13,000	16,000	15,057	943
Supplemental Compensation Fund	52,800	52,800	52,800	-
Uniforms	-	9,371	9,371	-
Total General Government	<u>3,736,532</u>	<u>3,837,005</u>	<u>3,838,152</u>	<u>(1,147)</u>
<b>Operating Services:</b>				
Building Maintenance & Security	2,200	2,400	2,314	86
Clerk's Expense Allowance	12,081	13,168	13,168	-
Remote Access Fees	52,000	43,100	49,570	(6,470)
Courier Service	18,500	18,500	18,388	112
Dues & Association Fees	2,500	2,976	2,975	1
Insurance Expense	31,750	33,507	33,507	-
Janitorial Service	31,000	32,760	32,322	438
Jury Commission	4,785	4,785	4,625	160
Appeal Expense	5,000	-	-	-
Legal Fees	10,000	10,000	9,791	209
Marriage License-Spouse Abuse	10,500	12,500	12,939	(439)
Miscellaneous	1,150	1,700	1,538	162
Birth Certificates	83,000	94,990	96,568	(1,578)
Utilities	2,970	3,325	3,296	29
Office Equipment Rental & Maint.	79,000	85,000	88,934	(3,934)
Professional Fees	47,000	68,840	69,888	(1,048)
Qualifying Fees	3,000	3,204	3,203	1
Telephone	20,000	16,000	13,972	2,028
UCC Billings	38,500	38,500	43,992	(5,492)
Total Operating Services	<u>454,936</u>	<u>485,255</u>	<u>500,990</u>	<u>(15,735)</u>

(Continued)

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
For the Year Ended June 30, 2018

Schedule 1

	Original Budget	Final Budget	Actual Amounts GAAP Basis	Variance with Final Budget Favorable (Unfavorable)
<b>Materials and Supplies:</b>				
Office Supplies	97,000	123,000	116,387	6,613
Postage	45,000	48,050	48,606	(556)
Computer Expense	30,000	47,347	49,517	(2,170)
Bank/Credit Card Charges	6,500	9,700	9,987	(287)
Petty Cash	75	-	-	-
<b>Total Materials and Supplies</b>	<u>178,575</u>	<u>228,097</u>	<u>224,497</u>	<u>3,600</u>
<b>Travel and Education:</b>				
Travel & Conventions	1,500	3,702	3,701	1
Training & Education	500	4,000	4,134	(134)
<b>Total Travel and Education</b>	<u>2,000</u>	<u>7,702</u>	<u>7,835</u>	<u>(133)</u>
<b>Capital Expenditures:</b>				
Computers	10,000	20,900	21,419	(519)
Equipment	10,000	21,000	21,601	(601)
<b>Total Capital Expenditures</b>	<u>20,000</u>	<u>41,900</u>	<u>43,020</u>	<u>(1,120)</u>
<b>Total Expenditures</b>	<u>4,392,043</u>	<u>4,599,959</u>	<u>4,614,494</u>	<u>(14,535)</u>
<b>Excess of Revenues over Expenditures</b>	238,117	565,679	715,846	150,167
<b>Fund Balance, Beginning of Year, restated</b>	<u>3,005,768</u>	<u>2,986,977</u>	<u>2,986,977</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 3,243,885</u>	<u>\$ 3,552,656</u>	<u>\$ 3,702,823</u>	<u>\$ 150,167</u>

(Concluded)

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

Schedule 2

Schedule of the Clerk's Proportionate Share of the Net Pension Liability  
Louisiana Clerks of Court Retirement and Relief Fund

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Clerk's proportion of the net pension liability (asset)	2.83%	2.628%	2.44%	2.48%
Clerk's proportionate share of the net pension liability (asset)	4,278,416	4,862,809	3,662,870	3,354,998
Clerk's covered-employee payroll	2,591,056	2,647,249	2,496,029	2,308,609
Clerk's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	165.12	183.69%	146.758	145.32%
Plan fiduciary net position as a percentage of the total pension liability	79.69%	74.17%	78.138%	79.34%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Data reported is measured as of July 1, 2017, (measurement date).

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

Schedule of the Clerk's Contributions  
Louisiana Clerks of Court Retirement and Relief Fund

Schedule 3

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 472,421	\$ 484,719	\$ 455,854	\$ 419,739
Contributions in relation to the contractually required contribution	<u>472,421</u>	<u>484,719</u>	<u>455,854</u>	<u>419,739</u>
41 Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Clerk's covered-employee payroll	\$ 2,591,056	\$ 2,647,249	\$ 2,496,029	\$ 2,308,609
Contributions as a percentage of covered-employee payroll	18.23%	18.31%	18.26%	18.18%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Data reported is measured as of July 1, 2017, (measurement date).

See auditor's report.

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

Schedule of Changes in the Clerk's  
Total OPEB Liability and Related Ratios

Schedule 4

	2018
<b>Total OPEB Liability</b>	
Service Cost	\$139,144
Interest	201,533
Change of benefit term	-
Differences between expected and actual experience	28,250
Changes in assumptions or other inputs	-
Benefit payments	(210,086)
Net Change in Total OPEB Liability	158,841
Total OPEB Liability - beginning	5,533,120
Total OPEB Liability - end	\$569,196
Covered Employee payroll	\$2,590,632
Total OPEB Liability as a percentage of covered employee payroll	220%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

**Notes to Schedule:**

Changes of Benefit Terms:

None

Changes of Assumptions:

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

2018 3.62%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75 to pay related benefits.

See auditor's report.

**OTHER SUPPLEMENTAL INFORMATION**

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

Schedule 5

Fiduciary Funds - Agency Funds

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

	Advance Deposit Fund	Registry Of Court Fund	Civil Jury Fund	Total
Unsettled Deposits at Beginning of Year	\$ 1,734,560	\$ 2,542,463	\$ 1,140	\$ 4,278,163
Additions: Deposits:				
Suits, successions and judgments	2,899,615	-	11,790	2,911,405
Judgments	-	605,170	-	605,170
Interest	-	24,899	43	24,942
Total Additions	2,899,615	630,069	11,833	3,541,517
Reductions:				
Clerk costs	1,954,515	-	-	1,954,515
Settlements to litigants	546,359	1,889,956	-	2,436,315
Sheriff's fees	181,056	-	-	181,056
Judicial expense	146,652	-	-	146,652
Juror cost	-	-	11,790	11,790
Other reductions	49,608	-	-	49,608
Stenographer's fees	38,007	-	-	38,007
Total Reductions	2,916,197	1,889,956	11,790	4,817,943
Unsettled Deposits at End of Year	\$ 1,717,978	\$ 1,282,576	\$ 1,183	\$ 3,001,737

See auditor's report.

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

Schedule 6

Schedule of Compensation, Benefits, and other Payments to Clerk of Court  
For the Year Ended June 30, 2018

GARY STANGA, CLERK OF COURT

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 108,386
Clerk's Supplemental Compensation	23,400
Vehicle Expense Allowance	21,727
Clerk's Expense Allowance	13,168
Custodian of Voting Machines	2,400
Benefits - Insurance	2,096
Benefits - Medicare	1,608
Benefits - Retirement	27,541
Registration Fees to Conferences	830
Travel (Hotels & Meals)	424
	<u>\$201,580</u>

See auditor's report.

**OTHER INDEPENDENT AUDITOR'S REPORTS AND  
FINDINGS AND RECOMMENDATIONS**

Dennis E. James, CPA  
Lyle E. Lambert, CPA  
Paul M. Riggs, Jr., CPA

J. Bryan Ehricht, CPA  
Samantha D. Wagner, CPA  
Christie J. Barado  
Megan E. Lynch  
B. Jacob Steib  
Debbie G. Faust, EA  
Ramona K. Huckabee, EA



**JAMES  
LAMBERT RIGGS  
& ASSOCIATES, INC.**  
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Member of  
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Society of Louisiana CPAs

Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

The Honorable Gary Stanga, Clerk of Court  
Tangipahoa Parish Clerk of Court  
Amite, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Tangipahoa Parish Clerk of Court, a component unit of Tangipahoa Parish Government, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Tangipahoa Parish Clerk of Court's basic financial statements, and have issued our report thereon dated December 17, 2018.

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

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

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

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

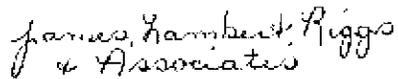
#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Tangipahoa Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Honorable Gary Stanga, Clerk of Court  
Tangipahoa Parish Clerk of Court

**Purpose of this Report**

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

Handwritten signature in cursive script that reads "James Lambert Riggs & Associates".

James Lambert Riggs & Associates, Inc.

Hammond, Louisiana  
December 17, 2018

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

SCHEDULE OF CURRENT YEAR FINDINGS, RECOMMENDATIONS, AND RESPONSES  
As of and for the Year Ended June 30, 2018

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Tangipahoa Parish Clerk of Court as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Tangipahoa Parish Clerk of Court's basic financial statements, and have issued our report thereon dated December 17, 2018. Our audit of the basic financial statements resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

1. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control:

Material Weakness	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
Significant Deficiencies	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

Compliance:

Compliance Material to the Financial Statements	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
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2. Management Letter

Was a management letter issued?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
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Section II Financial Statement Findings

**Internal Control over Financial Reporting**

None

**Compliance and Other Matters**

None

Tangipahoa Parish Clerk of Court  
Amite, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Year Ended June 30, 2018

**Internal Control over Financial Reporting**

None

**Compliance and Other Matters**

None

**TANGIPAHOA PARISH CLERK OF COURT**

**STATEWIDE AGREED UPON PROCEDURES ENGAGEMENT**

**FOR THE YEAR ENDED JUNE 30, 2018**

Dennis E. James, CPA  
Lyle E. Lambert, CPA  
Paul M. Riggs, Jr., CPA

J. Bryan Ehricht, CPA  
Samantha D. Wagner, CPA  
Christie J. Barado  
Megan E. Lynch  
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## Independent Accountants' Report on Applying Agreed-Upon Procedures

To Honorable Mr. Gary Stanga  
Tangipahoa Parish Clerk of Court  
Amite, Louisiana and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the Tangipahoa Parish Clerk of Court and the Louisiana Legislative Auditor (LLA) on the control and compliance areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2017 through June 30, 2018. The Tangipahoa Parish Clerk of Court management is responsible for those control and compliance areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are detailed in Schedule "A"

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those control and compliance 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.

The purpose of this report is solely to describe the scope of testing performed on those control and compliance areas identified in the SAUPs, and the results 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 Legislative Auditor as a public document.

*James Lambert Riggs  
& Associates*

James Lambert Riggs & Associates, Inc.  
Hammond, Louisiana

December 17, 2018

**Written Policies and Procedures**

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

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

**Results:** We sighted the Clerk of Court's written policies and procedures for budgeting with no exception.

- 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.

**Results:** We sighted the Clerk of Court's written policies and procedures for purchasing with no exception.

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

**Results:** We sighted the Clerk of Court's written policies and procedures for disbursements with no exception.

- 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).

**Results:** We sighted the Clerk of Court's written policies and procedures for receipts / collections with no exception.

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

**Results:** We sighted the Clerk of Court's written policies and procedures for payroll / personnel with no exception.

- 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

**Results:** We sighted the Clerk of Court's written policies and procedures for contracting with no exception.

- 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)

**Results:** We sighted the Clerk of Court's written policies and procedures for credit cards with no exception.

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

**Results:** We sighted the Clerk of Court's written policies and procedures for travel and expense reimbursements with no exception.

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

**Results:** We sighted the Clerk of Court's written policies and procedures for ethics with no exception.

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

**Results:** N/A – The Clerk of Court does not have any debt service and has never issued debt service in the past. Accordingly, the Clerk of Court has never developed written policies and procedures for debt service.

### **Bank Reconciliations**

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

**Results:** Management provided us with the required listing of bank accounts as well as management's representation that the listing is complete.

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

**Results:** We observed bank reconciliations include evidence that they were 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

**Results:** We observed that 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.

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

**Results:** For the five (5) bank accounts selected, three (3) bank accounts had outstanding items over 12 months as of June 30, 2018; however, the Clerk of Court has documentation that it is working to send these outstanding checks to the Louisiana Department of the Treasury, Unclaimed Property Division.

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

3. 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).

**Results:** Management provided us with the required listing of locations that process payments as well as management's representation that the listing is complete.

4. For each location selected under #3 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.

**Results:** We 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.

**Results:** We 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.

**Results:** The Chief Financial Officer is responsible for processing payments and is responsible for 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.

**Results:** We observed that signed checks are mailed by the Chief Financial Officer, who is responsible for signing checks.

5. For each location selected under #3 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

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

**Results:** We observed that the disbursement matched the related original invoice / billing statement without exception.

b) Observe that the disbursement documentation included evidence (e.g., initial / date, electronic logging) of segregation of duties tested under #4, as applicable.

**Results:** We observed that the disbursement documentation included evidence of segregation of duties tested under #4 without exception.

### Contracts

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

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

**Results:** For the four (4) contracts selected, none were subject to the Louisiana Public Bid Law.

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

**Results:** For the four (4) contracts selected, all were approved by the Clerk of Court.

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

**Results:** For the four (4) contracts selected, one (1) contract was amended. The original contract terms for this contract provided for such an amendment.

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

**Results:** For the four (4) contracts selected, all supporting invoices agreed to the contract terms and conditions.



# Tangipahoa Parish Clerk of Court

GARY T. STANGA, CLERK OF COURT

P. O. BOX 667 • AMITE, LOUISIANA 70422

ALICIA FUSSELL  
CHIEF DEPUTY

STORMY NORMAN  
CHIEF FINANCIAL OFFICER

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December 17, 2018

## Management Response to Agreed-Upon Procedures July 1, 2017 to June 30, 2018

### Non-Payroll Disbursements

4c & 4d) We are currently working to implement procedures which will include having another employee enter payables. This employee will not have authority to add or modify vendors. This employee will also be responsible for mailing out payables after checks have been printed and signed/reviewed by two parties.

Gary Stanga  
Tangipahoa Parish Clerk of Court

Stormy Norman  
Chief Financial Officer