

**GRANT PARISH CLERK OF COURT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017**

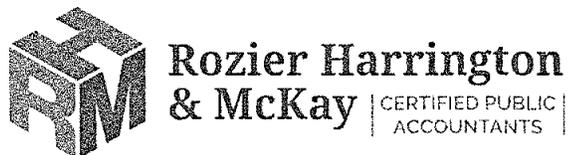


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December 11, 2017

INDEPENDENT AUDITORS' REPORT

To the Honorable Mr. Randall Briggs
Grant Parish Clerk of Court
P.O. Box 263
Colfax, LA 71417-0263

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, major funds, and the aggregate remaining fund information of the Grant Parish Clerk of Court (Clerk of Court), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Clerk's primary government 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 error or fraud.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion 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; the standards applicable to financial audits contained in *Government Auditing Standards* and 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 basic financial statements of the Clerk's primary government 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

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Mr. Randall Briggs
Grant Parish Clerk of Court
December 11, 2017
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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 financial statement presentation of the financial statements.

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

OPINION

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Grant Parish Clerk of Court, as of June 30, 2017, and the respective changes in financial for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's Discussion and Analysis
- Statement of Revenues, Expenditures, and Changes in Fund Balances (Budget and Actual)
- Other Postemployment Benefit Obligations - Schedule of Funding Progress
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

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 SUPPLEMENTAL INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Court's basic financial statements. The other supplemental information listed below is presented for purposes of additional analysis and are not a required part of the basic financial statements.

- Fiduciary Funds - Combining Statement of Changes in Assets and Liabilities
- Schedule of Agency Head Reimbursements

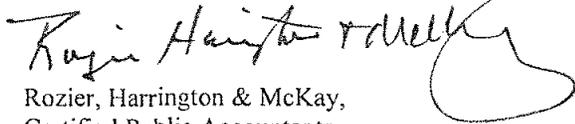
The other supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional

Mr. Randall Briggs
Grant Parish Clerk of Court
December 11, 2017
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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, other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2017, on our consideration of the 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of Court's internal control over financial reporting and compliance.


Rozier, Harrington & McKay,
Certified Public Accountants

December 11, 2017
Alexandria, Louisiana

Grant Parish Clerk of Court

Management's Discussion and Analysis

June 30, 2017

This section of the Grant Parish Clerk of Court's annual financial report presents our discussion and analysis of the Clerk's financial performance during the fiscal year ended June 30, 2017.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Clerk's financial position and results of operations from differing perspectives which are described as follows:

GOVERNMENT – WIDE FINANCIAL STATEMENTS

The government-wide financial statements report information about the Clerk as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Clerk's assets (including infrastructure acquired after January 1, 2004) and all of the Clerk's liabilities (including long-term debt).

The government-wide financial statements are comprised of governmental activities; which are described as follows:

- **Governmental Activities** – Governmental Activities account for expenses incurred in connection with providing basic services as the ex-officio notary public, the recorder of conveyances, mortgages, and filing of civil and criminal cases, among other duties. The governmental activities are financed by license and permit fees, and other fees for services provided.

FUND FINANCIAL STATEMENTS

Fund financial statements provide detailed information regarding the Clerk's most significant activities and are not intended to provide information for the Clerk as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Clerk has two types of funds that are described as follows:

- **Governmental Funds** – These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Clerk's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.
- **Agency Funds** – The agency funds; the Advance Deposit Fund, the Registry of Court Fund, and the Child Support Fund, account for assets held by the Clerk as an agent for litigants. These funds are custodial in nature (assets equal liabilities) and do not involve

Grant Parish Clerk of Court

Management's Discussion and Analysis ***June 30, 2017***

measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

FINANCIAL ANALYSIS OF THE CLERK AS A WHOLE

NET POSITION

A condensed version of the government-wide Statement of Net Position is presented as follows:

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
	<u>Governmental</u>	<u>Governmental</u>
	<u>Activities</u>	<u>Activities</u>
<u>Assets:</u>		
Current and Other Assets	\$ 419,671	\$ 297,732
Capital Assets	11,287	19,603
Total Assets	430,958	317,335
<u>Deferred Outflows</u>	236,978	152,955
<u>Liabilities:</u>		
Current Liabilities	35,555	15,687
Long-term Liabilities	1,470,656	1,308,977
Total Liabilities	1,506,211	1,324,664
<u>Deferred Inflows</u>	68,940	83,337
<u>Net Position:</u>		
Invested in Capital Assets (Net)	11,287	19,603
Unrestricted	(918,502)	(957,314)
Total Net Position - Ending	(907,215)	(937,711)

As the presentation appearing above demonstrates, the Clerk has a deficit in Net position of \$907,215. This deficit is primarily caused by OPEB obligations and the Clerk's Net Pension Liability, totaling \$1,470,656. These liabilities are classified as long-term, and are not expected to arise for many years. Accordingly, the Clerk has sufficient assets to meet its ongoing obligations to creditors and other interested parties for the foreseeable future.

Grant Parish Clerk of Court

Management's Discussion and Analysis ***June 30, 2017***

CHANGES IN NET POSITION

A condensed version of the government-wide Statement of Changes in Net Position is presented as follows:

	For the Year Ended June 30, 2017	
	Gov- ern- mental Activities	For the Year Ended June 30, 2016
<u>Revenues:</u>		
Program Revenue:		
Charges for Services	\$ 675,028	\$ 660,043
Operating Grants and Contributions	43,098	21,900
Capital Grants and Contributions	----	----
Other	----	----
Total Revenue	718,126	681,943
<u>Program Expenses:</u>		
General Government	694,743	687,873
Total Expenses	694,743	687,873
Excess (Deficiency) Before Transfers and Special Items	23,383	(5,930)
Interest	7,113	8,267
Change in Net Position	30,496	2,337
Net Position-Beginning	(937,711)	(940,048)
Net Position Ending	(907,215)	(937,711)

Governmental activities increased the Clerk's net position by \$30,496. This increase is due to efficient operations in the current year.

FINANCIAL ANALYSIS OF THE CLERK'S FUNDS

The Clerk's general fund, which is available for spending at the Clerk's discretion, reported a fund balance of \$384,116 which represents an increase of \$102,071 in comparison to the previous balance. Differences between fund balances and net position reported for governmental activities are attributable to including capital assets in the determination of net position, and changes in OPEB and Net Pension Liabilities, which are not accounted for in the modified accrual focus.

Grant Parish Clerk of Court

Management's Discussion and Analysis ***June 30, 2017***

GENERAL FUND BUDGET HIGHLIGHTS

The Clerk's general fund is required to adopt a budget and the budget is amended as necessary. In the current year the Clerk's revenues were greater than budgeted amounts by \$9,441. The Clerk's expenses were less than budgeted expenses by \$23,330. Budget variances for revenues and expenditures were within than the acceptable range.

CAPITAL ASSET ADMINISTRATION

There were no purchases of capital assets in the current year.

DEBT ADMINISTRATION

As of June 30, 2017, the Grant Parish Clerk of Court did not issue any new debt.

GRANT PARISH CLERK OF COURT

STATEMENT OF NET POSITION

June 30, 2017

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 338,184
Investments	18,637
Receivables (net)	62,850
Capital Assets:	
Depreciable, net of accumulated depreciation	<u>11,287</u>
Total assets	<u>430,958</u>
<u>DEFERRED OUTFLOWS</u>	
Pension Funding Deferrals	<u>236,978</u>
<u>LIABILITIES</u>	
Accounts payable and other payables	26,310
Payroll Liabilities	9,245
Long-term liabilities	
Net OPEB Obligation	835,565
Aggregate net pension liability	635,091
Total liabilities	<u>1,506,211</u>
<u>DEFERRED INFLOWS</u>	
Pension Funding Deferrals	68,940
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	11,287
Unrestricted	<u>(918,502)</u>
Total net position (deficit)	<u>\$ (907,215)</u>

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

Grant Parish Clerk of Court

Statement of Activities

Year Ended June 30, 2017

		<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
<u>Governmental Activities:</u>				
General Government	\$ 694,743	\$ 671,777	\$ 43,098	\$ 20,132
			General Revenues:	
			Interest	7,113
			Other	3,251
			Total	<u>10,364</u>
			Change in Net Position	30,496
			Net Position Beginning	<u>(937,711)</u>
			Net Position Ending	<u>\$ (907,215)</u>

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

Grant Parish Clerk of Court

Balance Sheet

Governmental Funds - June 30, 2017

	<u>General Fund</u>	<u>Total Governmental Funds</u>
<u>Assets</u>		
Cash and cash equivalents	\$ 338,184	\$ 338,184
Investments	18,637	18,637
Receivables (net)	62,850	62,850
Total assets	<u>\$ 419,671</u>	<u>\$ 419,671</u>
<u>Liabilities and fund equity</u>		
<u>Liabilities:</u>		
Accounts Payable	\$ 26,310	\$ 26,310
Payroll Liabilities	<u>9,245</u>	<u>9,245</u>
Total liabilities	<u>35,555</u>	<u>35,555</u>
<u>Fund equity:</u>		
Unassigned	<u>384,116</u>	<u>384,116</u>
Total fund equity	<u>384,116</u>	<u>384,116</u>
Total liabilities and fund equity	<u>\$ 419,671</u>	<u>\$ 419,671</u>

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

Grant Parish Clerk of Court

Reconciliation of Fund Balances on the Balance Sheet for Governmental Funds to Net Assets of Governmental Activities on the Statement of Net Position Year Ended June 30, 2017

Total Fund Balances - Governmental Funds	\$	384,116
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		11,287
Long term liabilities and pension related deferred outflows and deferred inflows are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet		<u>(1,302,618)</u>
Net Position of Governmental Activities	\$	<u>(907,215)</u>

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

Grant Parish Clerk of Court

Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds - Year Ended June 30, 2017

	<u>General Fund</u>
<u>Revenues:</u>	
Charges for Services	
Recording Fees	\$ 334,514
Legal Filing Fees	315,634
Child Support Filing Fees	12,917
Licenses and permits:	
Marriage License Fees	2,399
Election Revenues	6,313
Intergovernmental Revenues	43,098
Interest Income	7,113
Miscellaneous Revenues	3,253
Total revenues	<u>725,241</u>
<u>Expenditures:</u>	
Personnel Services & Related Benefits	488,532
Office/ Administrative	100,470
Operating Services	32,704
Miscellaneous	1,464
Total expenditures	<u>623,170</u>
Excess (deficiency) of revenues over expenditures	102,071

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

Grant Parish Clerk of Court

Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds - Year Ended June 30, 2017

	<u>General Fund</u>
Excess (deficiency) of revenues over expenditures	<u>102,071</u>
<u>Other financing sources (uses):</u>	
Operating transfers in	-
Operating transfers out	<u>-</u>
Total other financing sources (uses)	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	102,071
Fund balance - beginning of year	<u>282,045</u>
Fund balance - end of year	<u><u>\$ 384,116</u></u>

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

Grant Parish Clerk of Court

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

Year Ended June 30, 2017

Net change in fund balances of Governmental Funds \$ 102,071

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

Governmental funds report capital outlays as expenditures. However, in the
statement of activities the cost of those assets is allocated over
estimated useful lives and reported as depreciation expense. This is the
amount by which capital outlays exceeded depreciation in the current
period.

Capital expenditures reported by Governmental Funds	-	
Depreciation expense reported on a government-wide basis	<u>(8,315)</u>	(8,315)

Expenditures related to postemployment benefits reported in the statement of activities that do not require the use of current financial resources and therefore are not reported as expenditures by governmental funds.	<u>(63,260)</u>
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Change in net position of governmental activities	<u>\$ 30,496</u>
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The accompanying notes are an integral part of the financial statements.

Grant Parish Clerk of Court

Combining Statement of Fiduciary Assets and Liabilities Fiduciary Funds - Year Ended June 30, 2017

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Child Support Fund</u>	<u>Total</u>
<u>Assets</u>				
Cash & Cash Equivalents	\$ 1,070,414	\$ 274,944	\$ 986	\$ 1,346,344
Other Assets	\$ 5,000	\$ 78	\$ 2,726	\$ 7,804
	-	-	-	\$ -
Total Assets	<u>1,075,414</u>	<u>275,022</u>	<u>3,712</u>	<u>\$ 1,354,148</u>
<u>Liabilities</u>				
				-
Other Liabilities	2,014	5,000	2,393	9,407
Unsettled Deposits	1,073,400	270,022	1,319	1,344,741
Total Liabilities	<u>1,075,414</u>	<u>275,022</u>	<u>3,712</u>	<u>1,354,148</u>

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

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The Clerk's accounting policies conform to generally accepted accounting principals for governmental units. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Some of the Clerk's more significant accounting policies are described as follows:

FINANCIAL REPORTING ENTITY

For reporting purposes, the Clerk is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the Clerk), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) established criteria for determining which component units should be considered part of the Grant Parish Clerk of Court for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a) The ability of the Clerk to impose its will on that organization and/or
 - b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Clerk.
2. Organizations for which the Clerk does not appoint a voting majority but are fiscally dependent on the Clerk.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon application of these criteria, there were no potential component units and all of the Clerk's activities were included in the primary government reporting entity.

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2017

BASIC FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. Fund financial statements categorize activities as either governmental activities or fiduciary, which are described as follows:

- Governmental activities involve government services that are normally supported by charges for services and intergovernmental revenues.
- Fiduciary activities account for assets held by the Clerk as an agent for litigants; pending court action.

The government-wide and fund financial statements present the Clerk's financial position and results of operations from differing perspectives which are described as follows:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities display information about the Clerk as a whole. Government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Clerk of Court's governmental activities. Direct expenses are those that are specially associated with a program or function and therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

FUND FINANCIAL STATEMENTS

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Separate financial statements are provided for governmental funds and fiduciary activities. Major individual funds are reported as separate columns in the fund financial statements. The Clerk's major fund is described as follows:

MAJOR GOVERNMENTAL FUNDS

General Fund – The General Fund, as provided by Louisiana Revised Statute 13:791, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk of Court's office. The various fees and charges due to the Clerk of Court's office are accounted for in this fund. General operating expenditures are paid from this fund.

Additionally, the Clerk of Court reports the following fund type:

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2017

FIDUCIARY FUNDS

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the Clerk of Court. The funds accounted for in the category include the Advance Deposit Fund, the Registry of the Court, and the Child Support Fund. These funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements:		
Governmental Funds	Modified Accrual Basis	Current Financial Resources
Fiduciary Funds	Modified Accrual Basis	None

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of account and the current financial resources measure focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end or if it is due under a cost reimbursement arrangement. In addition, expenses are generally recorded when a liability has been incurred; however, debt service, claims and judgments are recorded as expenses when payment is made. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as an other-financing source and repayment of long-term debt is reported as an expenditure.

BUDGETARY CONTROL

Formal budgetary accounting is employed as a management control. The Grant Parish Clerk of Court prepares and adopts a budget each year for its general fund in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures, and the estimated increase therein for the current year, using the modified accrual basis of accounting. The Clerk of Court amends its budget when projected revenues are expected to be less

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2017

than budgeted revenues by five percent or more, and/or projected expenditures are expected to be more than budgeted amounts by five percent or more.

CASH AND CASH EQUIVALENTS

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposits is typically mitigated by purchasing instruments that mature in one year or less.

INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S) 33:2955 and the Clerk's investment policy. If the original maturities of certificates of deposits exceed 90 days, they are classified as investments, however if the original maturities are 90 days or less, they are classified as cash equivalents.

RECEIVABLES

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include fees and charges paid by the recipients for goods or services offered by the programs.

BAD DEBTS

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles, no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 2017.

INTERNAL ACTIVITY:

Interfund transactions are reported as operating transfers when the recipient fund is not expected to provide repayment. Transactions that are expected to result in repayment are reported as interfund receivables and payables. Any interfund receivables and payables that are not expected to be repaid within one year are classified as advances.

CAPITAL ASSETS

Capital assets, which include property, equipment and infrastructure acquired after December 31, 2003, are reported as assets in the government-wide financial statements. Assets reported in the fund

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2017

financial statements for governmental funds exclude capital assets. Instead, the governmental funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value when received by the Clerk. Capital assets are depreciated using the straight-line method and estimated useful lives ranging from 3 to 40 years. Useful lives are selected depending on the expected durability of the particular asset.

COMPENSATED ABSENCES

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

Full-time employees receive 10 days of non-cumulative vacation leave annually and, depending upon length of service, from 10 to 16 days of sick leave annually. Sick leave can be accumulated without limitation, but there is no provision for payment of accumulated sick leave upon termination or retirement. At June 30, 2017 there were no material amounts of accumulated and vested benefits relating to vacation and sick leave.

PENSIONS

For purposes of measuring the Net Pension Liability, Deferred Outflows, and Deferred Inflows related to pensions, pension expense, information about the fiduciary net position of the Louisiana Clerks' of Court Retirement and Relief Fund (System) and addition to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

A). Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, constructions, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets

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B). Restricted Net Positions – Net position is considered restricted if the use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Clerk of Court’s debt. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

C). Unrestricted net position – Consist of all other net position that does not meet the definition of the two above components and is available for general use by the Clerk of Court.

In the fund financial statements, governmental fund equity is classified as fund balance. As such fund balance of the governmental fund is classified as follows:

A.) Nonspendable – Amounts that cannot be spend either because they are not in spendable form or because they are legally or contractually required to be maintained intact

B.) Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation; or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

C.) Committed – Amounts that can be used only for specific purposes determined by a formal decision of the Clerk of Court, which is the highest level of decision-making authority for the Grant Parish Clerk of Court.

D.) Assigned – Amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Only the Clerk of Court may assign amounts for specific purposes.

E.) Unassigned – All other spendable amounts

The Clerk applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, or unassigned) amounts are available. Similarly, within unrestricted fund balances, committed amounts are reduced first, followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. The Clerk does not have a formal minimum fund balance policy.

NOTE 2 - CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, deposits 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.

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At June 30, 2017, the Clerk had \$1,819,533 in deposits (collected bank balance), held in three local banks. These deposits are secured from risk by \$250,000 of federal deposit insurance on demand deposits; and \$250,000 of federal deposit insurance on the Interest-Bearing Accounts for a total of \$500,000 at each bank. In addition, a total of \$1,382,239 of pledged securities was held by the custodial banks in the name of the fiscal agent banks. At the end of the year, the Grant Parish Clerk of Court was not subject to credit risk.

NOTE 3 – INVESTMENTS

Included in the investment balance at year-end is \$18,637 held by the 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 that have 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 LA – 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 an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

- Credit Risk: LAMP is rated AAAM by Standard & 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 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments.
- Foreign Currency Risk: Not applicable

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Investments in LAMP are stated at fair value. 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.

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.

NOTE 3 - RECEIVABLES

Receivables at June 30, 2017 consisted of the following:

	<u>Governmental Activities</u>
<u>Accounts Receivable</u>	
Charges for Services	\$ 40,538
Other	2,014
<hr/> Total Accounts Receivable	<hr/> 42,552
 <u>Due from Other Governments</u>	
Grants Receivable	20,298
<hr/> Total Due from Other Governments	<hr/> 20,298
 <u>Receivables, net</u>	 <u>\$ 62,850</u>

An allowance for doubtful receivables is not required because all receivables are considered collectible.

NOTE 4 – CAPITAL ASSETS

Capital Asset balances and activity for the year ended June 30,2017 is as follows:

	Balance as of June 30, 2016	Additions	Deletions	Balance as of June 30, 2017
Depreciable Capital Assets				
Machinery & Equipment	296,941	----	----	296,941
Furniture and Fixtures	1,548	----	----	1,548
Other Assets	95,353	----	----	95,353
Accumulated Depreciation	(374,240)	(8,315)	----	(382,555)
<hr/> Total	<hr/> \$ 19,602	<hr/> (8,315)	<hr/> ----	<hr/> 11,287
 Net Capital Assets	 \$ 19,602			 11,287

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Depreciation expense charged to various functions presented on the statement of activities is presented as follows:

	<u>Governmental Activities</u>
General Government	\$ 8,315
<u>Total Depreciation Expense</u>	<u>\$ 8,315</u>

NOTE 5 – ACCOUNTS PAYABLE

The following is a summary of accounts payable at June 30, 2017:

Accounts Payable	25,900
Payroll Liabilities	9,245
Other	410
<u>Total</u>	<u>\$ 35,555</u>

NOTE 6 – CHANGES IN LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions of the Clerk of Court for the year ended June 30, 2017:

	<u>Balance as of June 30, 2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance of as June 30, 2017</u>
OPEB Obligation	763,314	88,193	15,942	835,565
Pension Liability	545,662	148,905	59,476	635,091
Total	1,308,976	237,098	75,418	1,470,656

NOTE 7 - PENSION PLAN

The Grant Parish Clerk of Court employees are eligible to be members of a statewide retirement system. This system is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The Louisiana Clerks' of Court Retirement and Relief Fund (System) issues a publicly available financial report that includes financial statements and required supplementary information for the System, which can be obtained at www.laclerksofcourt.org. Pertinent information relative to the plan follows:

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	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Louisiana Clerks' of Court Retirement and Relief Fund	\$ 635,091	\$ 236,978	\$ 68,940
Portion Applicable to Government Type Activities	<u>\$ 635,091</u>	<u>\$ 236,978</u>	<u>\$ 68,940</u>

Plan Description

A member or former member shall be eligible for regular retirement benefits upon attaining twelve or more years of credited service, attaining the age of 55 or more and terminating employment. Regular retirement benefits, payable monthly for life, equal 3 1/3% of the member's average final compensation multiplied by the number of year of credited service, not to exceed one hundred percent of the monthly average final compensation. Monthly average final compensation is based on the highest thirty-six consecutive months, with a limit of increase of 10% in each of the last three years of measurement. For those members hired on or after July 1, 2006, compensation is based on the highest compensated sixty consecutive months with a limit of 10% increase in each of the last six years of measurement. A member leaving covered employment before attaining early retirement age but after completing twelve years' credited service becomes eligible for a deferred allowance provided the member lives to the minimum service retirement age and does not withdraw his or her accumulated contributions.

Disability Benefits

Effective through June 30, 2008, a member who has been officially certified as totally and permanently disabled by the State Medical Disability Board shall be paid disability retirement benefits determine and computes as follows:

A member who is totally and permanently disable solely as the result of injuries sustained in the performance of his official duties shall be paid monthly benefits equal to the greater of one-half of his monthly average final compensation, or at the option of the disability retiree, 2 1/2 % of his monthly average final compensation multiplies by the number of his years of credited services; however, such monthly benefit shall not exceed twenty-five dollars for each year of his credited service or two-thirds of his monthly average final compensation, whichever is less.

A member who has ten or more years of credited service and who is totally and permanently disabled due to any cause not the result of injuries sustained in the performance of his official duties shall be paid monthly benefits equal to 3% of his monthly average final compensation multiplied by the number of his years of credited services; however, such monthly benefit shall not exceed thirty-five dollars for each year of his credited service of eighty percent of his monthly average final compensation, whichever is less.

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For any disability retiree whose application for disability retirement is approved on or after July 1, 2008, the following is effective:

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

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

A member who has been certified as totally and permanently disable will be paid monthly disability retirement benefits equal to the greater of 40% of their monthly average final compensation, or 75% of their monthly regular retirement benefit computed pursuant to R.S. 11:521(c)

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

Survivor Benefits

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

Deferred Retirement Option Plan

In lieu of terminating employment and accepting a service retirement allowance, any member of the Fund who is eligible for a service retirement allowance may elect to participate in the Deferred Retirement Option Plan (DROP) for up to 36 months and defer the receipt of benefits. Upon commencement of participation in the plan, active membership in the Fund terminates and the participant's contributions cease; however, employer contributions continue. Compensation and

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creditable service remain as they existed on the effective date of commencement of participation in the plan.

The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account.

Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at his option, a lump sum payment from the Fund. If employment is not terminated at the end of the participation period, payments into the account cease and the member resumes active contributing membership in the Fund. Interest is paid on the DROP account balances for member who complete their DROP participation but do not terminate employment. Interest accruals cease upon termination of employment. Upon termination, the member receives a lump sum payment from the DROP fund equal to the payments made to that fund on his behalf or a true annuity based on his account (subject to approval by the Board of Trustees). The monthly benefit payments that were paid into the DROP fund are paid to the retiree and an additional benefit based on his additional service rendered since termination of DROP participation is calculated using the normal method of benefit computation.

The average compensation used to calculate the additional benefit is that used to calculate the original benefit unless his period of additional service is at least 36 months. In no even can the entire monthly benefit amount paid to the retiree exceed 100% of the average compensation used to compute the additional benefit. If a participant dies during the period of participation in the program, a lump sum payment equal to his account balance is paid to his named beneficiary, or if none, to his estate.

Cost of Living Adjustments

The Board of Trustees is authorized to provide a cost-of-living increase to members who have been retired for at least one full calendar year. The increase cannot exceed the lesser of 2.5% of the retiree's benefit or an increase of \$40 per month. The Louisiana Statutes allow the Board to grant an additional cost-of-living increase to all retirees and beneficiaries over age 65 equal to 2% of the benefit paid on October 1, 1977, or the member's retirement date if later.

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

In lieu of granting a cost of living increase as described above, LA statues allow the board to grant a cost of living increase where the benefits shall be calculated using the number of years of service at retirement or at death plus the number of years since retirement or death multiplied by the cost of living amount which cannot exceed \$1.

Funding Policy. According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2017, the actual employer contribution rate was 19%. In accordance with state statute, the Fund also receives ad valorem taxes and state revenue

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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.

Financial Summary – The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand alone financial report. The financial report includes information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at www.laclerksofcourt.org. The plans net pension liability was determined at June 30, 2016 (measurement date and actuarial valuation date) and details are provided as follows:

Total Pension Liability	\$716,218,412
Plan Fiduciary Net Position	\$531,220,994
Net Pension Liability	\$ 184,997,418
Clerk's Proportionate Share (Percentage)	0.3433%
Clerk's Proportionate Share (Amount)	<u>\$ 635,091</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Clerk's proportionate share of Plan's net pension liability during the measurement period ending June 30, 2016 are provided as follows:

Beginning Net Pension Liability	\$ 545,662
Employer Contributions	(59,476)
<u>Pension Expense</u>	
Proportionate Share of Plan Pension Expense	82,814
Changes in Proportion	----
Changes in Benefit Terms	----
Employee Contributions	<u>(36,010)</u>
Deferred Outflows of Resources	87,704
Deferred Inflows of Resources	
	<u>14,397</u>
Ending Net Pension Liability	<u>\$ 635,091</u>

There were no changes between June 30, 2017 and the Plan's measurement date that are expected to have a significant effect on the Clerk's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

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	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Differences Between Expected and Actual Experience	\$ 6,481	\$ 21,617	\$ (15,136)
Net Difference Between Projected and Actual Investment			
Earnings on Pension Plan Investments	109,574	----	109,574
Changes of Assumptions	39,114	----	39,114
Changes in Proportion	25,727	47,323	(21,596)
Employer Contributions Made After the Measurement Date	56,082	----	56,082
Total Deferrals	236,978	68,940	168,038
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(56,082)	----	(56,082)
Deferrals Subject to Amortization	<u>\$ 180,896</u>	<u>\$ 68,940</u>	<u>\$ 111,956</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2017	\$ 18,992
June 30, 2018	18,992
June 30, 2019	49,636
June 30, 2020	<u>24,336</u>
Total	<u>\$ 111,956</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	June 30, 2016
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions: Investment Rate of Return	7.00%, net of investment expense
Projected Salary Increases	5.00%

Grant Parish Clerk of Court

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Inflation Rate	2.50 %
Mortality Rates	RP-2000 Employee Table for active members (Set back four years for males and 3 years for females) RP-2000 Healthy Annuitant Table for healthy annuitants (Set forwards 1 year for males) RP-2000 Disabled Lives Mortality Tables for disabled annuitants (Set back 5 years for males and 3 years for females)
Expected Remaining Service Lives	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 System 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 not deemed to be substantively automatic.

The mortality rate assumption used was verified by combining data from this plan with three other statewide plans which have similar workforce composition in order to produce a credible experience. The aggregated data was collected over the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the expected real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected rate of return was 7.20%, for the year ended June 30, 2016. The 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, 2016 is summarized in the following table:

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<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed Income:		
Core Fixed Income	5.00%	1.00%
Core Plus Fixed Income	15.00%	1.50%
Domestic Equity:		
Large cap Domestic Equity	21.00%	4.25%
Non-Large Cap Domestic Equity	7.00%	4.00%
International Equity:		
Large Cap International Equity	15.50%	5.25%
Small Cap International Equity	5.00%	5.00%
Emerging Markets	6.50%	7.25%
Real Estate	10.00%	4.75%
Master Limited Partnerships	5.00%	6.50%
Hedge Funds	10.00%	3.50%
	<u>100.00%</u>	

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 System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	<u>1% Decrease 6.00% Discount Rate</u>	<u>Current Discount Rate 7.00%</u>	<u>1% Increase 8.00 % Discount</u>
Net Pension Liability	\$ 903,722	\$ 635,091	\$ 407,076

Grant Parish Clerk of Court

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NOTE 8- OTHER POSTEMPLOYMENT BENEFITS

Plan Description – The Grant Parish Clerk of Court contributes to a single-employer defined benefit healthcare plan (“*The Retiree Healthcare Plan*”). The plan provides lifetime healthcare and life insurance for eligible retirees through the clerk’s group health insurance plan. Benefit provisions are established by the Grant Parish Clerk of Court. Employees are entitled to benefits upon reaching age 55 with at least 12 years of credited service. The Retiree Health Plan does not issue a publicly available financial report. Effective with the year ending June 30, 2010, the Grant Parish Clerk of Court implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions* (GASB 68).

Funding Policy – The Grant Parish Clerk of Court contributes 100% of the cost of current year premiums for eligible retired employees. For the year ended June 30, 2017, the Grant Parish Clerk of Court contributed \$15,942 to the plan.

Annual OPEB Cost and Net OPEB Obligation- The clerk’s annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the employer. The Grant Parish Clerk of Court meets the requirements to use the Alternative Measurement Method for plans with fewer than 100 members, and has elected to calculate the ARC and related information using the Entry Age Cost Method and the Level Percentage of Payroll Amortization Method. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the clerk’s annual OPEB costs for the year, the amount actually contributed to the plan, and changes in the clerk’s net OPEB obligation to the retiree health plan.

Annual required Contribution	\$ 92,755
Interest on net OPEB Obligation	27,297
Adjustment to annual required contribution	<u>(31,859)</u>
Annual OPEB cost (expense)	\$ 88,193
Contributions made	<u>(15,942)</u>
Increase in Net OPEB Obligation	72,251
Net OPEB Obligation-Beginning	<u>763,314</u>
Net OPEB Obligation- Ending	835,565

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The Clerk's estimated annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2017 and the two preceding fiscal years are shown below:

Fiscal Year-Ended	Annual OPEB Cost	% of OPEB Cost Contributed	Net OPEB Obligation
6/30/2015	\$ 142,763	7 %	\$ 695,141
6/30/2016	\$ 85,410	20 %	\$ 763,314
6/30/2017	\$ 88,193	18 %	\$ 835,565

Funded Status and Funding Progress – As of June 30, 2017, and for the two preceding valuations, the actuarial accrued liability for benefits, the covered payroll (annual payroll of active employees covered by the plan), and ratio of the unfunded actuarial accrued liability to the covered payroll was as follows:

Actuarial Valuation Date	Actuarial Value of Asset	Actuarial Accrual Liability (AAL)	Unfunded Actuarial Accrued (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of covered payroll
6/30/2015	\$0	\$ 1,501,962	\$ 1,501,962	0.00 %	\$ 328,671	457 %
6/30/2016	\$0	\$ 837,828	\$ 837,828	0.00 %	\$ 314,542	266 %
6/30/2017	\$0	\$ 837,828	\$ 837,828	0.00 %	\$ 295,164	284 %

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multi-trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Methods and Assumption - Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to the point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

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A simplified version of the entry age actuarial cost method was used. The unfunded actuarial liability is being amortized as a level percentage of projected payroll on an open basis over thirty years. The following simplifying assumptions were made:

Retirement age for active employees – Based on the historical retirement age for the covered group, and unless otherwise indicated, active members were assumed to retire at age 55 (age 60 if hired on or after January 1, 2011) or the earliest age after that at which they would have at least 12 years of service with the Clerk's Office.

Marital Status – Marital status of members at the calculation date were assumed to continue throughout retirement.

Mortality – Life expectancies were based on mortality tables from the National Center for Health Statistic. The 2011 United States life Tables for Males and For Females, revised September 22, 2015 were used.

Turnover- Non-group specific age-based turnover data from GASB Statement 45 were used as the basis for assigning active members a probability of remaining employed until the assumed retirement age and for developing an expected future working lifetime assumption for purposes of allocation to periods the present value of total benefits to be paid.

Healthcare cost Trend rate- The expected rate of increase in healthcare insurance premiums was based on projections of the Office of the Actuary at the Centers for Medicare and Medicaid Services. A rate of 5.1% initially, increased to an ultimate rate of 5.9% after ten years, was used.

Health insurance premiums- 2016 age-adjusted health insurance premiums for retirees were used as the basis for calculation of the present value of total benefits to be paid.

Inflation Rate- A long-term inflation assumption of 3.81% was based on projected changes in the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) in the 2016 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds for an intermediate growth scenario.

Payroll growth Rate – The expected long-term payroll growth rate was assumed to equal the rate of inflation.

Investment Return Assumption (Discount Rate) – Based on the assumption that the ARC will not be funded, a discount rate reflecting a 20-year tax-exempt municipal bond yield or index rate of 3.57% will be used.

Grant Parish Clerk of Court

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NOTE 9 – EXPENDITURES PAID BY THE POLICE JURY

Certain expenses of the Grant Parish Clerk of Court’s office are paid by the Grant Parish Police Jury. In addition to furnishing the building where the Clerk’s office is located, the Police Jury pays all utility bills, some insurance, and furnishes some of the equipment in the Clerk’s office. However, despite these expenditures, the Clerk of Court is not fiscally dependent upon the Police Jury for its operations.

NOTE 10 - CHANGES IN FIDUCIARY FUND UNSETTLED DEPOSITS

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits at June 30, 2016	Additions	Reductions	Unsettled Deposits at June 30, 2017
Advance Deposit Fund	1,053,694	411,750	392,044	1,073,400
Registry of Court Fund	308,835	81,588	120,401	270,022
Child Support Fund	1,933	14,237	14,851	1,319
Total	1,364,462	507,575	527,296	1,344,741

NOTE 11- DEFERRED COMPENSATION PLAN

All of the employees of the Grant Parish Clerk of Court are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their salary (not to exceed \$18,000 a year) to the plan on a pre-tax basis. The contribution are withheld from the employee’s paycheck and the Clerk matches 3% of the employee contribution. The contributions are fully vested immediately and remitted to a third-party administrator each pay period, where they are deposited to an account in the employee’s name. The Grant Parish Clerk of Court does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2017, the Clerk’s matching funds totaled \$ 6,835.

Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Legislative Auditor, Post Office Box 94397, Baton Rouge, LA 70807-9397.

NOTE 12 – SUBSEQUENT EVENTS

Management has evaluated events through December 11, 2017, the date which the financial statements were available for issue. There are no items to be reported as subsequent events.

Grant Parish Clerk of Court

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual

Year Ended June 30, 2017

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services				
Recording	\$ 213,700	\$ 235,000	\$ 242,521	\$ 7,521
Copies/Certified Copies	41,250	48,000	43,377	(4,623)
Mortgage Certificates	6,030	4,000	4,647	647
Research Fees	14,460	15,000	15,468	468
Clerk's Certificates	1,362	1,000	755	(245)
Notarial Fees	4,900	6,500	7,400	900
Cancellations	770	1,000	2,049	1,049
Fax Fees	420	600	561	(39)
Postage	620	7,500	676	(6,824)
Civil Suit Filing Fees	239,500	225,000	237,045	12,045
Criminal Filing Fees	52,600	60,000	60,986	986
Child Support Filing Fees	22,600	20,000	12,917	(7,083)
Court Attendance Fee	2,300	1,200	1,235	35
Juvenile Filing Fees	1,900	1,200	900	(300)
UCC Filing Fees	32,000	25,000	29,552	4,552
Preparation of Deeds	8,300	4,000	4,213	213
Marriage Licenses Fees	2,895	3,000	2,399	(601)
Reimburse Election Expense	6,950	2,000	5,493	3,493
Qualifying Fees	1,332	1,000	820	(180)
Miscellaneous Income	1,400	8,000	2,015	(5,985)
Clerk's Suppl Comp Receipts	21,000	15,200	22,800	7,600
Interest Income	9,925	6,600	7,114	514
Grant Revenues	0	25000	20298	-4702
Total revenues	686,214	715,800	725,241	9,441
Expenses:				
Payroll Expenses	377,515	360,000	340,939	19,061
Payroll Taxes & Benefits	92,496	95,000	147,593	(52,593)
Office Expense	46,255	50,000	57,641	(7,641)
Insurance Expense	56,150	57,500	13,382	44,118
Filing Fees	19,110	24,000	19,321	4,679
Automobile Expense	4,060	-	-	-
Legal and Professional Fees	14400	25,000	42,829	(17,829)
Miscellaneous Expense	7,406	10,000	1,465	8,535
Capital Expenditures	0	25000	0	25000
Total Expenses	617,392	646,500	623,170	23,330
Excess (deficiency) of revenues over expenditures	68,822	69,300	102,071	32,771
Other financing sources (uses):				
Proceeds from Debt	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	68,822	69,300	102,071	32,771
Fund balance - beginning of year	283,012	282,045	282,045	-
Fund balance - end of year	\$ 351,834	\$ 351,345	\$ 384,116	\$ 32,771

Grant Parish Clerk of Court

Other Postemployment Benefit Obligations

Schedule of Funding Progress

Year Ended June 30, 2017

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrual Liability (AAL)</u>	<u>Unfunded Actuarial Accrued (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a % of Covered Payroll</u>
6/30/2015	\$ -	\$ 1,501,962	\$ 1,501,962	0.00%	\$ 328,671	457%
6/30/2016	\$ -	\$ 837,828	\$ 837,828	0.00%	\$ 314,542	266%
6/30/2017	\$ -	\$ 837,828	\$ 837,828	0.00%	\$ 295,164	284%

Grant Parish Clerk of Court

Schedule of Net Pension Liability Data Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective Net Pension Liability		Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
	Percent	Amount		Covered Payroll	Liability
Clerk's Retirement and Relief Fund					
June 30, 2014	0.33647%	453,846	328,671	138.1%	79.37%
June 30, 2015	0.36380%	545,663	314,542	173.5%	78.13%
June 30, 2016	0.34330%	635,091	295,164	215.2%	74.17%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

Grant Parish Clerk of Court

Schedule of Employer Contributions Cost Sharing Retirement Systems

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Louisiana Clerks' of Court Retirement and Relief Fund					
June 30, 2014	62,448	62,348	100	328,671	18.97%
June 30, 2015	59,763	59,763	-	314,542	19.00%
June 30, 2016	56,081	56,081	-	295,164	19.00%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

Grant Parish Clerk of Court

Combining Statement of Changes in Assets & Liabilities

Fiduciary Funds - June 30, 2017

	Balance as of July 1, 2016	Additions	Deductions	Balance as of June 30, 2017
<u>Advance Deposit Funds</u>				
Assets:				
Cash	1,050,605	19,809		1,070,414
Receivables				-
Due from Agency Fund	5,000			5,000
Due from Salary Fund	-			-
Total Assets	<u>1,055,605</u>	<u>19,809</u>	<u>-</u>	<u>1,075,414</u>
Liabilities:				
Due to Agency Fund				-
Due to Salary Fund	1,911	103		2,014
Other Liabilities	-			-
Unsettled Deposits	<u>1,053,694</u>	<u>411,750</u>	<u>392,044</u>	<u>1,073,400</u>
Total Liabilities	<u>1,055,605</u>	<u>411,853</u>	<u>392,044</u>	<u>1,075,414</u>
<u>Registry of the Court</u>				
Assets:				
Cash	313,757		38,813	274,944
Receivables				-
Due from Agency Fund				-
Due from Salary Fund	<u>78</u>			<u>78</u>
Total Assets	<u>313,835</u>	<u>-</u>	<u>38,813</u>	<u>275,022</u>
Liabilities				
Due to Agency Fund	5,000			5,000
Due to Salary Fund	-			-
Other Liabilities	-			-
Unsettled Deposits	<u>308,835</u>	<u>81,588</u>	<u>120,401</u>	<u>270,022</u>
Total Liabilities	<u>313,835</u>	<u>81,588</u>	<u>120,401</u>	<u>275,022</u>

Grant Parish Clerk of Court

Combining Statement of Changes in Assets & Liabilities **Fiduciary Funds - June 30, 2017**

	Balance as of July 1, 2016	Additions	Deductions	Balance as of June 30, 2017
<u>Child Support</u>				
Assets:				
Cash	1,418		432	986
Receivables	9,599		7,205	2,394
Due from Agency Fund				-
Due from Salary Fund	-	332		332
Total Assets	<u>11,017</u>	<u>332</u>	<u>7,637</u>	<u>3,712</u>
Liabilities:				
Due to Agency Fund				-
Due to Salary Fund				-
Other Liabilities	9,084		6,691	2,393
Unsettled Deposits	1,933	14,237	14,851	1,319
Total Liabilities	<u>11,017</u>	<u>14,237</u>	<u>21,542</u>	<u>3,712</u>
<u>Total - All Agency Funds</u>				
Assets:				
Cash	1,365,780	19,809	39,245	1,346,344
Receivables	9,599	-	7,205	2,394
Due from Agency Fund	5,000			5,000
Due from Salary Fund	78	332	-	410
Total Assets	<u>1,380,457</u>	<u>20,141</u>	<u>46,450</u>	<u>1,354,148</u>
Liabilities:				
Due to Agency Fund	5,000			5,000
Due to Salary Fund	1,911	103	-	2,014
Other Liabilities	9,084	-	6,691	2,393
Unsettled Deposits	1,364,462	507,575	527,296	1,344,741
Total Liabilities	<u>1,380,457</u>	<u>507,678</u>	<u>533,987</u>	<u>1,354,148</u>

Grant Parish Clerk of Court

Schedule of Agency Head Reimbursements Year Ended June 30, 2017

	Randall Briggs	
Salary/Wages		
Compensation	\$	93,593
Supplemental Pay	\$	22,800
Benefits		
Health Insurance	\$	10,487
Retirement	\$	37,178
Auto Allowance	\$	14,400
Expense Allowance	\$	12,876
Reimbursement/Election Pay	\$	15,502
Total Compensation	\$	<u>206,836</u>

ROZIER, HARRINGTON & MCKAY

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

December 11, 2017

The Honorable Randall Briggs
Grant Parish Clerk of Court
P.O. Box 263
Colfax, LA 71417-0263

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Grant Parish Clerk of Court, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Grant Parish Clerk of Court's basic financial statements and have issued our report thereon dated December 11, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Grant 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 Grant Parish Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Grant 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. However, as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan, we identified a deficiency in internal control that we consider to be material weaknesses (2017-1).

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Grant Parish Clerk of Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. These findings are described in the accompanying schedule of findings and questioned costs as 2017-2, and 2017-3.

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.



Rozier, Harrington & McKay
Certified Public Accountants

Alexandria, Louisiana
December 11, 2017

GRANT PARISH CLERK OF COURT

Schedule of Findings and Questioned Cost

For the Year Ended June 30, 2017

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditor's Report on the primary government financial statements for the Grant Parish Clerk of Court as of June 30, 2017 and for the year then ended expressed an unqualified opinion.
- The results of the audit disclosed one material weaknesses, reported at (2017-1)
- The result of the audit disclosed two instances of noncompliance required to be reported in accordance with general accepted governmental auditing standards (2017-2 and 2017-3).

PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:

Finding 2017-2: Non-filing of Payroll Tax Forms – The Grant Parish Clerk of Court did not file all required payroll forms.

Finding 2017-3: Ethics Training – During the current year, it was discovered that not all employees had taken the ethics courses required by the Louisiana Revised Statutes.

PART III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS WHICH SHALL INCLUDE AUDIT FINDINGS AS DEFINED BY OMB CIRCULAR A-133:

- N/A

**Grant Parish Clerk of Court
 Management's Corrective Action Plan
 June 30, 2017**

SECTION I	
INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
FINDINGS:	RESPONSE:
<p><u>Finding 2017-1: Reconciliation of Accounts:</u> The Clerk of Court has not reconciled the individual suit balances in the Clerk's Advance Deposit Fund with the corresponding unsettled deposits liability. In addition, amounts in the Advance Deposit Fund are required to be remitted to the state treasury after 5 years of inactivity, which had not been done at the end of the fiscal year.</p> <p><u>Finding 2017-2: Non-filing of Payroll Tax Forms</u> During the current year, the Clerk of Court did not file all required payroll tax forms.</p> <p><u>Finding 2017-3: Ethics Training:</u> During the current year, not all employees of the Clerk of Court took ethics courses required by the Louisiana Revised Statutes.</p>	<p><u>Response:</u> The Clerk's Office has monitored the monthly deposits and disbursements during the year ended June 30, 2017, and no differences in the disbursements from the fund or deposits to the fund occurred during the year. In addition, management is making every effort to reconcile the individual suit balances in the coming fiscal year.</p> <p><u>Response:</u> We will file all late payroll forms, and increase our efforts at monitoring payroll taxes and required reports, so that we may file all such reports timely in the future. In addition, our bookkeeper will undergo additional training to insure compliance going forward.</p> <p><u>Response:</u> All employees have immediately taken required ethics courses. We will enforce a schedule that will enable all employees to take required ethics courses at least once a year going forward.</p>
SECTION II	
INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
A single audit was not required.	Response – N/A
SECTION III	
MANAGEMENT LETTER	
N/A- No Management Letter issued.	Response – N/A

Grant Parish Clerk of Court
Summary of Prior Year Findings and Questioned Costs
June 30, 2017

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
FINDINGS:	RESPONSE:
<p><u>Finding 2016-1: Reconciliation of Accounts:</u> The Clerk of Court has not reconciled the individual suit balances in the Clerk’s Advance Deposit Fund with the corresponding unsettled deposits liability.</p> <p><u>Finding 2016-2: Segregation of Duties:</u> In the fiscal year ended June 30, 2016, management oversight was compromised because of related parties, as the mother of the Clerk of Court was employed as an accountant. The relation of the parties created a situation where intentional or unintentional errors in the preparation of financial statements might not be caught, or dealt with appropriately.</p> <p><u>Finding 2016-3: Non-filing of Payroll Tax Forms</u> Louisiana law requires filing of a Form L-1 to report withholding amounts paid during a quarter. The Grant Parish Clerk of Court has not filed this form for the first or second quarter of 2016.</p>	<p><u>Unresolved. See 2017-1</u></p> <p><u>Resolved</u></p> <p><u>Unresolved. See 2017-2</u></p>
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
A single audit was not required.	Response – N/A
SECTION III MANAGEMENT LETTER	
N/A- No Management Letter issued.	Response – N/A

APPENDIX A
Statewide Agreed-Upon Procedures



**Rozier Harrington
& McKay** | CERTIFIED PUBLIC
ACCOUNTANTS |

Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Honorable Randall Briggs
Grant Parish Clerk of Court and
the Louisiana Legislative Auditor:

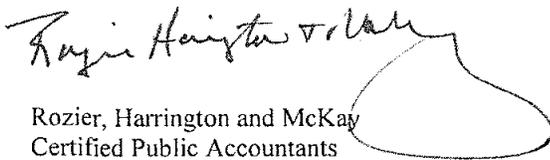
We have performed the procedures enumerated below, which were agreed to by the Grant Parish Clerk of Court (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2016 through June 30, 2017. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated results are presented in the accompanying Schedule of Procedures, Results and Managements' Response.

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 C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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



Rozier, Harrington and McKay
Certified Public Accountants
Alexandria, Louisiana
December 11, 2017

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions:</p> <ul style="list-style-type: none"> • Budgeting • Purchasing • Disbursements • Receipts • Payroll/Personnel • Contracting • Credit Cards • Travel and expense reimbursements • Ethics • Debt 	<p>An analysis of written policies and procedures has resulted in the following conclusions:</p> <ul style="list-style-type: none"> • The following areas were not addressed in the detail required by the Agreed-Upon Procedures: <ul style="list-style-type: none"> ○ Payroll/Personnel • The Grant Parish Clerk of Court did not have written procedures regarding the following areas: <ul style="list-style-type: none"> ○ Budgeting ○ Purchasing ○ Disbursements ○ Receipts ○ Contracting ○ Travel and expense reimbursements ○ Ethics • Written Procedures regarding Credit Cards and Debt Service were not applicable because the Grant Parish Clerk of Court has not issued any debt, and does not have any credit cards. 	<p><i>Despite the absence of written details, the Grant Parish Clerk of Court has established policies and procedures that are clearly understood by personnel responsible for execution. In addition, we will consider the need to formally adopt the procedures that are in place and performing as intended.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>2 Obtain and review the board/committee minutes for the fiscal period, and:</p> <p>a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation</p> <p>b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis)</p> <p style="padding-left: 20px;">➤ If budgets are adopted that increase an existing deficit, is there a formal written plan to eliminate deficit spending and do the minutes indicate periodic monitoring of the plan?</p> <p>c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.</p>	<p>The Grant Parish Clerk of Court is not required to have any meetings in accordance with its enabling legislation. The only meeting required is during the adoption of the operating budget, in which a meeting is held open to the public in accordance with the state's Budget Law. The Clerk monitors budget-to-actual financial information, has no existing deficit, and monitors non-budgetary financial information to gauge the fiscal strength of the office.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts from management</p> <p>4 Using the listing provided by management, select a minimum of five (5) bank accounts and report whether:</p> <p style="padding-left: 20px;">a) Bank reconciliations have been prepared;</p> <p style="padding-left: 20px;">b) Bank reconciliations include evidence that a member of management or a board member has reviewed each bank reconciliation</p> <p style="padding-left: 20px;">c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.</p>	<p>RHM has obtained a listing of client bank accounts from management, and the Clerk's representation that the listing is complete.</p> <p>Of the accounts selected, bank reconciliations were only prepared for one bank account. The other accounts, which are part of the "Registry of the Court" fund, are not reconciled month to month. Instead, they are reconciled yearly, before the annual audit. Activity in these accounts is limited to the collection of interest, as any other activity requires a court order.</p> <p>Each bank reconciliation is performed by the part-time bookkeeper employed by the Clerk's Office. No member of management, with the exception of the aforementioned bookkeeper, reviews the bank reconciliation.</p> <p>Transactions outstanding for more than six months are limited to 4 clearly insignificant checks, totaling \$237.54 in the Registry of the Court account.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>Because of the limited activity in the Registry of the Court accounts, a less frequent reconciliation is appropriate. We will review our policies, and determine whether monthly reconciliations of these particular accounts is in the best interest of the Clerk of Court.</i></p> <p><i>In the future, a member of management will review all bank reconciliations.</i></p> <p><i>Due to the modest nature of outstanding amounts, no formal research has been conducted.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Collections		
Agreed-Upon Procedure	Results	Managements' Response
<p>5 Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.</p> <p>6 Using the listing provided by management, select a minimum of five (5) cash collection locations, obtain written documentation and report whether:</p> <p>a) Each person responsible for collecting cash is:</p> <ul style="list-style-type: none"> • bonded, • not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account • not required to share the same cash register or drawer with another employee. <p>b) The entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.</p>	<p>All collection activity is conducted at the Parish Courthouse located at 200 Main Street, Colfax LA.</p> <ul style="list-style-type: none"> • The Clerk maintains an "Errors & Omissions" policy, but has no employee dishonesty coverage • A single employee is responsible for reconciling the bank account and recording transactions • Collections are held in a register accessible by all employees. However, each employee has a unique code to open the register, which provides some assurance as to who collected individual receipts. <p>A formal process exists but it is conducted by an employee that participates in other aspects of collections. In addition, there is no written documentation to support the formal cash collection process.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because most collections are in the form of checks. Transactions involving currency that is susceptible to misappropriation are limited. In addition, cash collections are subject to verification by comparison to computerized subsidiary records.</i></p> <p><i>The absence of segregation is mitigated by the factors described above.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections		
Agreed-Upon Procedure	Results	Managements' Response
<p>c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:</p> <ul style="list-style-type: none"> • Report whether the deposits were made within one day of collection. • Verify that daily cash collections are completely supported by documentation <p>7 Obtain existing written documentation and report whether the entity has a process specifically defined to determine completeness of all collections by a person who is not responsible for collections.</p>	<ul style="list-style-type: none"> • Deposits are mostly made daily; however, during the week inspected it was noted that one deposit was made more than 24 hours after collection • Collections are completely supported by documentation. <p>The process utilizes receipts and accounts receivable records to determine that collections are complete. Although the process is functional, the procedures have not been formally documented or committed to written form.</p>	<p><i>We will make every effort to make deposits daily. However, when deposits are not made daily, any monies held by the Clerk of Court are locked in the office's vault, minimizing any chances of misappropriation. In addition, collections are subject to verification by computerized records.</i></p> <p><i>Despite the absence of written details, the GPCC has established policies and procedures that are clearly understood by personnel responsible for execution. In addition, we will consider the need to formally adopt the procedures that are in place and performing as intended.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>8 Obtain a listing of entity disbursements from management</p> <p>9 Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:</p> <p>a) Purchases were initiated using a requisition/purchase order system.</p> <p>b) Purchase orders were approved by a person who did not initiate the purchase.</p> <p>c) Payments for purchases were not processed without</p> <ul style="list-style-type: none"> • An approved requisition and/or purchase order • A receiving report showing receipt of goods purchased, • An approved invoice. 	<p>Management provided access to the general ledger system that reports all disbursement activity.</p> <p>Procedures for processing disbursements do not include provisions for requisitions, purchase orders or receiving reports. Each transaction processed was supported by an invoice or similar supporting documentation, with approval by management.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>Due to the small transaction volume management is capable of monitoring approval and receipts without the need for formal requisitions, purchase orders, or receiving reports. Invoices are reviewed for approval and receipt considerations before disbursements are made.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
10 Using entity documentation report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.	There are no formal restrictions associated with adding vendors.	<i>The absence of a formal vendor approval process is mitigated as follows:</i> <ul style="list-style-type: none"> • <i>Checks compensating vendors require the Clerk's signature. The Clerk reviews documentation before signing. In addition, the Clerk has no other involvement in transactions involving disbursements.</i>
11 Using entity documentation report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.	The bookkeeper has signatory authority, and records purchases.	<i>We will review our disbursement policy, and determine whether additional controls should be added or whether our disbursement policy should be amended to insure a satisfactory control environment.</i>
12 Inquire of management and observe whether the supply of unused checks or blank check stock is maintained in a locked location, with access restricted to those persons that do not have signatory authority.	Checks are retained in a locking cabinet by the bookkeeper, who has signatory authority.	<i>See above comment.</i>
13 If a signature stamp or signature machine is used, inquire of the signer whether his or her signature and any signed checks is maintained under his or her control or is used only with the knowledge and consent of the signer.	The Clerk's office does not use signature stamps or machines.	<i>The results did not include findings or criticisms.</i>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards).	Not applicable, the Clerk of Court does not have any credit cards, bank debit cards, fuel cards, or P-Cards.	<i>The results did not include findings or criticisms.</i>
15 Select the monthly statement or combined statement with the largest dollar activity for each card and: a) Is there evidence that the monthly statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. b) Report whether finance charges and/or late fees were assessed on the selected statements	Not applicable, the Clerk of Court does not have any credit cards, bank debit cards, fuel cards, or P-Cards.	<i>The results did not include findings or criticisms.</i>
16 Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing). a) Obtain supporting documentation for all transactions for each of the 10 cards selected by: <ul style="list-style-type: none"> • An original itemized receipt • Documentation of the business/public purpose • Other documentation that may be required by written policy 	Not applicable, the Clerk of Court does not have any credit cards, bank debit cards, fuel cards, or P-Cards.	<i>The results did not include findings or criticisms.</i>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
b) Compare the transaction's detail to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution		

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
17 Obtain from management a listing of all travel and related expense reimbursements, by person.	The list was compiled from general ledger detail provided from travel and related expense accounts.	<i>The results did not include findings or criticisms.</i>
18 Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration and report any amounts that exceed GSA rates.	No amounts exceeded the GSA Rates. However, the Clerk of Court has not adopted any formal policies related to per diem and mileage rates.	<i>We will examine the need to adopt formal, written policies related to Travel and Expense reimbursement.</i>
19 Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected: a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.	Payments did not exceed GSA maximums.	<i>The results did not include findings or criticisms.</i>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>b) Report whether each expense is supported by:</p> <ul style="list-style-type: none"> • An original itemized receipt that identifies precisely what was purchased. • Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating). • Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance) 	<p>Transactions were supported by adequate documentation that demonstrated business purpose.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.</p>	<p>None of the reimbursement received represented a loan, pledge, or donation of funds, credit, property, or things of value</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>Approval was provided by a source other than the recipient.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>20 Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments.</p>	<p>The list was obtained, and management has represented its completeness.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>21 Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:</p> <p>a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.</p> <p>b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:</p> <ul style="list-style-type: none"> • If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements. • If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice. <p>c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an</p>	<p>Arrangements were documented in a formal written contract.</p> <p>The contracts were not subject to the public bid law. The contracts subject to testing were either for professional services or rental of office equipment. Due to the subjective nature of the services and office space requirements factors other than price were considered in awarding the contract.</p> <p>None of the contracts evaluated were subject to amendments or change orders.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
amendment. d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.	The invoice and related payments were consistent with the contract terms.	<i>The results did not include findings or criticisms.</i>
e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).	Not Applicable, the Clerk of Court doesn't have board minutes or meetings.	<i>The results did not include findings or criticisms.</i>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>22 Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:</p> <p>a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.</p> <p>b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.</p> <p>23 Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:</p>	<p>Compensation has not been subject to employment contracts or a formal pay rate structure.</p> <p>Pay rates enacted by the Clerk's office have not been formally documented, and these activities are not governed by written contracts.</p>	<p><i>Procedures do not include personnel contracts or a formal pay rate structure; however, these activities are monitored by the Clerk.</i></p> <p><i>Although compensation decisions are not formally documented, decisions are subject to approval by the Clerk of Court. We will consider revising procedures to document compensation decisions and preserve the documentation in personnel files.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)</p> <p>b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.</p> <p>c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.</p>	<p>Attendance and leave were documented on time sheets.</p> <p>Time sheets did not include signatures demonstrating supervisor's approval.</p> <p>One employee did not properly deduct time taken for leave upon her time sheet.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>Historically, the Clerk's office has taken the position that to encourage a professional atmosphere, employees should be responsible for recording their own time. However, we will review our policies, and determine whether changes need to be made.</i></p> <p><i>Our office has already taken remedial action regarding the particular employee. We will also consider adding additional controls to prevent a similar occurrence happening in the future.</i></p>
<p>24 Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.</p>	<p>Not Applicable, there were no termination payments in the current year.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
25 Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.	RHM has verified that all payroll taxes and retirement contributions have been remitted timely. However, the required reporting forms were not submitted to the applicable agencies by the required deadlines.	<i>The Clerk's Office will take steps to train the bookkeeper in the preparation and filing of required forms.</i>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>26 Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.</p>	<p>Of the five employees selected, it was found that employees had taken an ethics course in the 2015 calendar year, but had not taken any since that date.</p>	<p><i>We have immediately made each employee complete the ethics course. In the future, all new hires, including part-time positions, will be required to complete training as part of their initial orientation, and we shall insure all employees have taken the required course yearly.</i></p>
<p>27 Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, corrective actions taken, and whether management's actions complied with the entity's ethics policy. If allegations were received, indicate below whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.</p>	<p>No violations were reported in the current year.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
28 If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.	Not applicable, there is no debt issued or outstanding.	<i>The results did not include findings or criticisms.</i>
29 If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.	Not applicable, there is no debt issued or outstanding.	<i>The results did not include findings or criticisms.</i>
30 If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.	Not applicable, there is no debt issued or outstanding.	<i>The results did not include findings or criticisms.</i>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Other		
Agreed-Upon Procedure	Results	Managements' Response
31 Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	No misappropriations were identified.	<i>The results did not include findings or criticisms.</i>
32 Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.la.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.	The notice was posted on the premises.	<i>The results did not include findings or criticisms.</i>
33 If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.	No exceptions were identified.	<i>The results did not include findings or criticisms.</i>