

TANGIPAHOA PARISH CLERK OF COURT

Amite, Louisiana

ANNUAL FINANCIAL REPORT

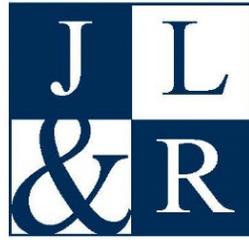
As of and for the Year Ended June 30, 2022

TANGIPAHOA PARISH CLERK OF COURT

Amite, Louisiana
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

TABLE OF CONTENTS

	Statement	Page
Independent Auditor's Report		1
Required Supplementary Information (Part I)		
Management's Discussion and Analysis		4
Basic Financial Statements		
Government-Wide Financial Statements:		
Statement of Net Position	A	11
Statement of Activities	B	12
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet - Governmental Fund	C	13
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position	D	14
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund	E	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Fund to the Statement of Activities	F	18
Fiduciary Funds:		
Statement of Fiduciary Net Position - Custodial Funds.....	G	19
Notes to the Financial Statements.....		21
Required Supplementary Information (Part II)	Schedule	
Budgetary Comparison Schedule - General Fund	1	40
Schedule of the Clerk's Proportionate Share of the Net Pension Liability	2	43
Schedule of the Clerk's Contributions	3	44
Schedule of Changes in the Clerk's Total OPEB Liability and related ratios	4	45
Other Supplemental Information		
Schedule of Changes in Unsettled Deposits - Custodial Funds.....	5	48
Schedule of Compensation, Benefits, and Other Payments to Clerk of Court.....	6	49
Justice System Funding Schedule - Collecting/Disbursing Entity	7	50
Justice System Funding Schedule - Receiving Entity	8	52
Other Independent Auditor's Reports and Finding and Recommendations		
Independent Auditor's Report on Integral Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		54
Schedule of Current Year Findings, Recommendations, and Responses		56
Summary Schedule of Prior Audit Findings.....		57



Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Tangipahoa Parish Clerk of Court, a component unit of Tangipahoa Parish Government, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Tangipahoa Parish Clerk of Court's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the Tangipahoa Parish Clerk of Court, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

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

Required Supplementary Information

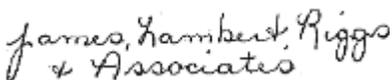
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedule of the Clerk's Proportionate Share of the Net Pension Liability, the Schedule of the Clerk's Contributions, and the Schedule of Changes in the Clerk's total OPEB Liability and related ratios on pages 4 through 9, pages 40 through 42, page 43, page 44, and pages 45 to 46, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2022, on our consideration of the Tangipahoa Parish Clerk of Court's, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Tangipahoa Parish Clerk of Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tangipahoa Parish Clerk of Court's internal control over financial reporting and compliance.



James Lambert Riggs & Associates
Hammond, Louisiana

December 21, 2022

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

Tangipahoa Parish Clerk of Court
Amite, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2022

Introduction

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

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

Since Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the Clerk's financial statements on pages 11 through 38 of this report.

Financial Highlights

At June 30, 2022, the Clerk's governmental fund reported an ending fund balance of \$4,879,236, a decrease of \$322,411 for the year. All of this amount is available for spending at the Clerk's discretion.

For the year ended June 30, 2022, the Clerk's total debt decreased by \$2,768,037, or approximately 18.92%, primarily due to a decrease in the OPEB liability and net Pension Liability.

Overview of the Financial Statements

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

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

Government-Wide Financial Statements

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

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

Tangipahoa Parish Clerk of Court
Amite, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2022

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

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

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

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

Fund Financial Statements

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

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

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

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

Tangipahoa Parish Clerk of Clerk
Amite, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

As of and for the Year Ended June 30, 2022

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21 through 38 of this report.

Government-Wide Financial Analysis

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

Net Position
June 30, 2022, and 2021

	Governmental Activities		
	2022	2021	\$ Change
Assets:			
Current and Other Assets	\$ 5,004,909	\$ 5,304,655	\$ (299,746)
Restricted Assets	3,333,121	2,581,041	752,080
Capital Assets	179,864	220,201	(40,337)
Total Assets	<u>8,517,894</u>	<u>8,105,897</u>	<u>411,997</u>
Deferred outflow of resources	<u>2,788,020</u>	<u>3,665,542</u>	<u>(877,522)</u>
Liabilities:			
Long-Term Liabilities	8,453,657	11,892,679	(3,439,022)
Other Liabilities	201,588	250,234	(48,646)
Total Liabilities	<u>8,655,245</u>	<u>12,142,913</u>	<u>(3,487,668)</u>
Deferred inflow of resources	<u>7,957,755</u>	<u>4,951,986</u>	<u>3,005,769</u>
Net Position:			
Net Investment in Capital Assets	179,864	220,201	(40,337)
Unrestricted (Deficit)	<u>(5,486,950)</u>	<u>(5,543,661)</u>	<u>56,711</u>
Total Net Position (Deficit)	<u>\$ (5,307,086)</u>	<u>\$ (5,323,460)</u>	<u>\$ 16,374</u>

\$179,864 of the Clerk's net (deficit) position reflects its investment in capital assets (land, buildings, furniture, and equipment). These capital assets are used to provide services to citizens and do not represent resources available for future spending.

The Clerk's activities decreased its total net (deficit) by \$16,374; the decrease is primarily attributable to a positive change in net position for the year.

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

Tangipahoa Parish Clerk of Court
Amite, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2022

Changes in Net Position
For the Years Ended June 30, 2022, and 2021

	Governmental Activities		
	2022	2021	\$ Change
Revenues:			
Program Revenues:			
Charges for Services	\$ 5,749,509	\$ 6,144,245	(394,736)
Operating grant	161,378	56,000	105,378
General Revenues:			
Interest Income	23,901	11,543	12,358
Support Revenue	359,044	325,997	33,047
Gain on sale of capital asset	3,111	-	3,111
Total Revenues	6,296,943	6,537,785	(240,842)
Expenses:			
General Government	6,280,569	6,368,207	(87,638)
Total Expenses	6,280,569	6,368,207	(87,638)
Change in Net Position	16,374	169,578	(153,204)
Net Position (Deficit), Beginning,	(5,323,460)	(5,493,038)	169,578
Net Position (Deficit), Ending	\$ (5,307,086)	\$ (5,323,460)	\$ 16,374

Governmental Activities

The Clerk's governmental net (deficit) decreased by \$16,374 or .031% of the prior year ending net (deficit), to \$5,307,086.

The decrease in revenues noted above is primarily comprised of a decrease in recording fees, internet copy fees, and criminal eSearch fees.

The decrease in expenses noted above is a result of a decrease in the OPEB expense.

Fund Financial Analysis

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

Tangipahoa Parish Clerk of Court
Amite, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2022

Governmental Funds

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

At the end of the current year, the Clerk's governmental fund reported an ending fund balance of \$4,879,236 all of which was available for spending at the Clerk's discretion. This represents a decrease of \$322,411 or 6.20% of the prior year's ending balance.

Fiduciary Funds

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

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

General Fund Budgetary Highlights

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

For the general fund, actual revenues and other sources amounts exceeded final budgeted revenues and other sources by \$126,239. Actual expenditures were more than final budgeted expenditures amounts by \$88,560.

For the general fund, original budgeted revenues and other sources were \$5,790,230 and final budgeted revenues and other sources were \$5,823,549. Original budgeted expenditures were \$6,075,624 and final budgeted expenditures were \$6,183,639.

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

Capital Assets and Debt Administration

Capital Assets

The Clerk's investment in capital assets for its governmental activities as of June 30, 2022, amounts to \$179,864 (net of depreciation). The total decrease in the Clerk's investment in capital assets for the current fiscal year was \$40,337 (net of depreciation).

The major capital asset additions during the current year were the purchases of office equipment and data processing equipment.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2022

The following table provides a summary of the Clerk's capital assets (net of depreciation) at the end of the current year as compared to the prior year. For more detailed information, see Note 6 to the financial statements on page 30 of this report.

Capital Assets (Net of Depreciation)
June 30, 2022, and 2021

	Governmental Activities	
	2022	2021
Land	\$ 27,800	\$ 27,800
Buildings	58,343	64,852
Furniture	42,886	50,801
Office Equipment	20,353	29,501
Data Processing Equipment / Software	29,906	45,526
Internet Conversion	21,085	21,085
Microfilm Conversion	(20,509)	(19,364)
Capital Assets, Net	\$ 179,864	\$ 220,201

Long-term Debt

At June 30, 2022, the Clerk had total long-term debt outstanding of \$11,860,049. The following table provides a summary of the Clerk's outstanding debt at the end of the current year as compared to the prior year.

Outstanding Long-Term Debt
June 30, 2022 and 2021

	Governmental Activities	
	2022	2021
Compensated Absences	\$ 164,030	\$ 234,026
Advanced Deposits Due to Others	3,331,799	2,584,611
Postemployment Healthcare Benefits Payable	4,394,455	5,032,762
Net Pension Liability	3,969,765	6,776,687
Total Long-term Debt	\$ 11,860,049	14,628,086

Contacting the Clerk's Financial Management

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

BASIC FINANCIAL STATEMENTS

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Statement A

Statement of Net Position
June 30, 2022

	<u>Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 4,744,537
Investments	201,643
Receivables	53,752
Due from Others	4,942
Due from Other Funds	35
Restricted Cash	3,333,121
Capital Assets, Net	<u>179,864</u>
Total Assets	<u>8,517,894</u>
Deferred Outflow of Resources	
GASB 68 - Pension	1,985,655
GASB 75 - OPEB	<u>802,365</u>
Total Deferred Outflow of Resources	<u>2,788,020</u>
Liabilities	
Accounts, Salaries, and Other Payables	126,995
Noncurrent Liabilities:	
Due Within One Year	
Accrued Compensated Absences	74,593
Due in More Than One Year	
Accrued Compensated Absences	89,437
Postemployment Healthcare Benefits Payable	4,394,455
Net Pension Liability	<u>3,969,765</u>
Total Liabilities	<u>8,655,245</u>
Deferred Inflow of Resources	
GASB 68 – Pension	1,865,064
GASB 75 – OPEB	2,760,892
Advanced Deposits Due to Others	<u>3,331,799</u>
Total Deferred Inflow of Resources	<u>7,957,755</u>
Net Position	
Net Investment in Capital Assets	179,864
Unrestricted (Deficit)	<u>(5,486,950)</u>
Total Net Position (Deficit)	<u>\$ (5,307,086)</u>

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Statement B

Statement of Activities
For the Year Ended June 30, 2022

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
General Government	\$ 6,280,569	\$ 5,749,509	\$ 161,378	\$ (369,682)
General Revenues				
Interest Income				23,901
Support Revenues				359,044
Gain on sale of capital asset				3,111
Total General Revenues				<u>386,056</u>
Change in Net Position				16,374
Net (Deficit), Beginning of Year				<u>(5,323,460)</u>
Net (Deficit), End of Year				<u><u>\$ (5,307,086)</u></u>

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Statement C

Balance Sheet
Governmental Fund
June 30, 2022

	<u>General Fund</u>
Assets	
Cash and Cash Equivalents	\$ 4,744,537
Investments	201,643
Receivables	53,752
Due from Others	4,942
Due from Other Funds	35
Restricted Cash	<u>3,333,121</u>
Total Assets	<u>\$ 8,338,030</u>
Liabilities and Fund Balance	
Liabilities:	
Accounts, Salaries, and Other Payables	\$ <u>126,995</u>
Total Liabilities	<u>126,995</u>
Deferred Inflow of Resources	
Advanced Deposits Due to Others	<u>3,331,799</u>
Total Deferred Inflow of Resources	<u>3,331,799</u>
Fund Balance:	
Unassigned	<u>4,879,236</u>
Total Fund Balance	<u>4,879,236</u>
Total Liabilities and Fund Balance	<u>\$ 8,338,030</u>

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Statement D

Reconciliation of the Governmental Fund Balance Sheet to
the Government-Wide Statement of Net Position
June 30, 2022

Total Fund Balance, Governmental Fund \$ 4,879,236

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

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

Governmental capital assets, net of depreciation 179,864

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

Compensated absences payable (164,030)
Other postemployment obligations liability (4,394,455)
Net Pension Liability (3,969,765)

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

Deferred outflows 2,788,020
Deferred inflows (4,625,956)

Net Position (Deficit) of Governmental Activities \$ (5,307,086)

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Statement E

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2022

	General Fund
Revenues	
Licenses and Permits:	
Marriage Licenses	\$ 28,210
Fees, Charges, and Commissions for Services:	
Court Cost, Fees, and Charges:	
Criminal Fees	191,629
Suits & Successions	1,696,935
Bond Fees	4,436
Remote Access Fees	117,766
Court Attendance	11,960
Internet Fees	138,159
Fees for Recording Legal Documents:	
Recordings, Cancellations, and Mortgages	2,772,251
Use of Money and Property:	
Interest	23,901
Miscellaneous Revenues:	
Internet Copies	413,868
Copy Room Copies	30,913
Abstractor Copies	11,145
Minute Clerk Reimbursement	7,250
Birth Certificates	186,267
Death Certificates	7,756
Election Reimbursement	20,731
Passports	26,160
Clerk's Supplemental Compensation	24,600
Election Qualifying Fees	915
Miscellaneous	31,736
Expungement	10,310
Map Copies	2,112
Sale of Traffic Data	14,400
Grant Revenues	161,378
Total Revenues	\$ 5,934,788

(Continued)

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Statement E

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2022

	General Fund
Expenditures	
General Government:	
Clerk's Supplemental Compensation	\$ 24,600
Clerk's Vehicle Expense Allowance	24,300
Custodian of Voting Machines	2,400
Election Expense	3,615
Employee Health Insurance	619,932
Payroll Taxes	49,229
Retirement Contributions	919,487
Salary of Election Employees	22,952
Salary of Deputies	2,904,417
Salary of Deputies - Overtime	31,992
Salary of Official	123,112
Salary of Other Employees	4,149
Supplemental Comp Fund	64,528
Compensated Absences Pay	29,968
Uniforms	6,761
Total General Government	4,831,442
Operating Services:	
Building Maintenance & Security	66,037
Clerk's Expense Allowance	14,727
Remote Access Fees	58,883
Courier Service	22,929
Dues & Association Fees	3,045
Insurance Expense	36,138
Janitorial Service	34,956
Jury Commission	675
Legal Fees	18,028
Marriage License - Spouse Abuse	11,198
Miscellaneous/ Refund/ Disaster Recovery Documents	741
Birth Certificates	107,991
Utilities	1,853
Office Equipment Rental & Maintenance	142,814
Professional Fees	229,628
Qualifying Expense	795
Appeal Expense	(925)
Telephone	26,633
UCC Billings	1,355
Total Operating Services	777,501

(Continued)

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Statement E

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2022

	<u>General Fund</u>
Materials and Supplies:	
Office Supplies	\$ 155,504
Postage	50,168
Computer Expense	436,265
Bank / Credit Card Charges	181
Total Materials and Supplies	<u>642,118</u>
Travel and Education:	
Travel & Conventions	<u>2,235</u>
Total Travel and Education	<u>2,235</u>
Capital Expenditures:	
Computers / Archive	6,203
Equipment	12,700
Total Capital Expenditures	<u>18,903</u>
Total Expenditures	<u>6,272,199</u>
(Deficiency) of Revenues Over Expenditures	<u>(337,411)</u>
Other Financing Sources	
Sale of Capital Assets	<u>15,000</u>
Total Other Financing Sources	<u>15,000</u>
Net Change in Fund Balance	(322,411)
Fund Balance, Beginning of Year	<u>5,201,647</u>
Fund Balance, End of Year	\$ <u><u>4,879,236</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Statement F

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

For the Year Ended June 30, 2022

Net Change in Fund Balance - Total Governmental Funds \$ (322,411)

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These differences consist of:

Capital Outlay	18,903
Depreciation	(47,351)

In the statement of activities, only the gain on sale of equipment is reported, whereas in the governmental funds, the proceeds from the sale increases financial resources. Thus, the changes in net assets differs from the change in fund balance by the cost of the equipment disposed of.

(11,889)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These differences consist of:

Change in compensated absences payable	69,996
Net change in liability for postemployment healthcare	195,768
Pension expense per GASB 68	(246,921)
OPEB expenses per GASB 75	1,235

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

359,044

Change in Net Position of Governmental Activities

\$ 16,374

The accompanying notes are an integral part of this statement.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Statement G

Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022

	<u>Registry Of Court Fund</u>	<u>Civil Jury Fund</u>	<u>Total</u>
Assets			
Cash and Cash Equivalents	\$ <u>3,668,273</u>	\$ <u>1,791</u>	\$ <u>3,670,064</u>
Total Assets	<u>3,668,273</u>	<u>1,791</u>	<u>3,670,064</u>
Liabilities			
Due to General Fund	33	2	35
Due to Others - Civil Suits	3,668,240	-	3,668,240
Due to Others	<u>-</u>	<u>1,789</u>	<u>1,789</u>
Total Liabilities	<u>3,668,273</u>	<u>1,791</u>	<u>3,670,064</u>
Net Position	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

TANGIPAHOA PARISH CLERK OF COURT
Amite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 2022

Introduction

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Tangipahoa Parish Clerk of Court (Clerk) serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and has other duties and powers provided by law. The Clerk is elected for a four-year term that expires June 30, 2024.

1. Summary of Significant Accounting Policies

A. Basis of Presentation

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

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

B. Reporting Entity

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

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

C. Fund Accounting

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

Governmental Funds

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

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements

As of and for the Year Ended June 30, 2022

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

The following are the Clerk's governmental funds:

General Fund - the primary operating fund of the Clerk which accounts for the operations of the Clerk's office, including internet document access fees. Internet document access fees are statutory fees that may be expended for funding costs associated with the Internet-based Document Electronic Access System as provided by Louisiana Revised Statute 13:841.2. The Advance Deposit Fund as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to litigants after all costs have been paid.

The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Clerk's policy.

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

D. Measurement Focus / Basis of Accounting

Basic Financial Statements - Government-Wide Financial Statements

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

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

The Clerk does not allocate indirect expenses.

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

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements

As of and for the Year Ended June 30, 2022

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

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

GASB Statement No. 84, *Fiduciary Activities*, defines and establishes criteria for identifying and reporting fiduciary activities. The focus of the criteria is on (1) whether the Clerk controls the assets in a fiduciary activity and (2) if there are separate identifiable beneficiaries with whom a fiduciary relationship exists.

During the year, the Clerk implemented policies established under GASB Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of the financial statement users by improving accounting and financial reporting for leases by governments. The Statement requires all leases (contracts that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange-like transaction) to be reported under a single accounting model for both lessors and lessees. Certain leases that were previously classified as operating leases are to be recognized as lease assets and liabilities. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The adoption of this statement did not materially impact the Clerk's governmental or business type activities for the year ended June 30, 2022.

Basic Financial Statements - Governmental Funds

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

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

Revenues

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

Expenditures

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

Reconciliation

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

E. Budget and Budgetary Accounting

The Clerk uses the following budget practices:

- The budget is adopted or amended by the Clerk of Court.
- The budget is prepared on the modified accrual basis of accounting.
- All appropriations lapse at year end.
- The budget was published in the official journal on May 8, 2021.
- The budget was made available for public inspection at the Clerk's office on May 25, 2021.
- The budget hearing was held at the Clerk's office on May 25, 2021.
- The budget was adopted by the Clerk on May 25, 2021.
- The budget was amended by the Clerk on June 13, 2022.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and the final amended budget of June 13, 2022.

F. Deposits and Investments

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

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

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

G. Short-Term Interfund Receivables and Payables

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

H. Capital Assets

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

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

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

I. Compensated Absences

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

Sick/Personal Leave

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

Each employee will be granted 1 paid leave day (7 hours) for their birthday, to be used at the discretion and approval of the Supervisor. This leave cannot be carried over.

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

Vacation Leave

After six months of employment, each employee is granted 5 days (35 hours) vacation leave. After one year of employment, each employee is granted an additional 5 days (35 hours) of vacation leave. At the beginning of each calendar year after the first full year of employment, each employee is granted 10 days (70 hours) of vacation leave. Employees with ten years of full-time service receive 15 vacation days, employees with twenty years of service receive 20 vacation days, and employees with thirty years of service receive 25 vacation days. Employees are paid for unused vacation or have withheld from their final check any vacation owed. Vacation may be taken for sick leave if no sick leave is accrued. Vacation shall be taken in no less than 3-day intervals. One day at a time is not allowed. Vacation must be taken in the calendar year it is granted. Vacation not taken by December 31 of each year is forfeited.

J. Restricted Net Position

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

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

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

K. Fund Equity

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

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The Clerk did not have any nonspendable fund balance at June 30, 2022.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of resources that are either:
 - Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
 - Imposed by law through constitutional provisions or enabling legislation.

The Clerk did not have any restricted fund balance at June 30, 2022.

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

The Clerk did not have any committed resources as of year end.

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements

As of and for the Year Ended June 30, 2022

- **Assigned:** This classification includes spendable amounts that are reported in governmental funds *other than the General Fund*, that are neither restricted nor committed, and amounts in the General Fund that are intended to be used for a specific purpose in accordance with the provisions of GASB Statement 54. The intent of an assigned fund balance should be expressed by the Tangipahoa Parish Clerk of Court who has the authority to assign amounts to be used for specific purposes.

The Clerk did not have any assigned resources as of year end.

Unassigned: This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. All of the Clerk's General Fund balance at June 30, 2022, is unassigned.

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

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

L. Interfund Transactions

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

M. Estimates

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

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements
As of and for the Year Ended June 30, 2022

2. Cash, Cash Equivalents, and Investments

Cash, cash equivalents, and investments as of June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of net position (Statement A):	
Cash and cash equivalents	\$ 4,744,537
Investments	201,643
Restricted Cash	3,333,121
Fiduciary funds (Statement G):	
Cash and cash equivalents	<u>3,670,064</u>
Total cash, cash equivalents, and investments	<u>\$ 11,949,365</u>

Deposits, investments, and other (GASB 3 and 40 disclosures) as of June 30, 2022, consist of the following:

Deposits with financial institutions:	
Deposits in bank accounts	\$ 4,094,330
Certificates of deposit	<u>201,643</u>
Total deposits with financial institutions	<u>4,295,973</u>
Investments:	
Louisiana Asset Management Pool	<u>7,653,392</u>
Total investments	<u>7,653,392</u>
Total deposits and investments	<u>\$ 11,949,365</u>

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

At June 30, 2022, the carrying amount of the Clerk's deposits is \$4,295,973 and the bank balances are \$4,470,667. Of these bank balances, \$351,643 is covered by FDIC insurance and \$4,119,024 is uninsured but collateralized with securities held by Federal Home Loan Bank in the name of the fiscal agent bank.

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

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

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

	<u>Cost</u>	<u>Fair Value</u>
Louisiana Asset Management Pool	<u>\$ 7,653,392</u>	<u>\$ 7,653,392</u>

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements

As of and for the Year Ended June 30, 2022

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

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

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

- Credit risk: LAMP is rated AAAM by Standard's & 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. The WAM for LAMP's total investments is 56 as of June 30, 2022.
- Foreign currency risk: Not applicable to 2a7-like pools.

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

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

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

3. Custodial Credit Risk

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

As of June 30, 2022, \$4,119,024 of the Clerk's bank balances are exposed to custodial credit risk. The \$4,119,024 is uninsured but collateralized with securities held by the pledging institution's trust department or agent, but not in the Clerk's name.

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements
As of and for the Year Ended June 30, 2022

4. Receivables

The receivables of \$53,752 at June 30, 2022, are as follows:

	<u>General Fund</u>
Accounts	\$ 38,088
Criminal Fees	15,664
	<u>\$ 53,752</u>

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

5. Interfund Receivables / Payables

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

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 35	\$ -
Fiduciary Funds	-	35
	<u>\$ 35</u>	<u>\$ 35</u>

Balances due to/from other funds at June 30, 2022, consist of the following:

Civil Jury Fund owes General Fund interest	\$ 2
Registry of Court Fund owes General Fund for bank and credit card fees	33
	<u>\$ 35</u>

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements
As of and for the Year Ended June 30, 2022

6. Capital Assets

Capital assets and depreciation activity as of and for the year ended June 30, 2022, for governmental activities are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land	\$ 27,800	\$ -	\$ -	\$ 27,800
Total Capital Assets Not Being Depreciated	<u>27,800</u>	<u>-</u>	<u>-</u>	<u>27,800</u>
Capital Assets Being Depreciated:				
Buildings	319,831	3,787	-	323,618
Furniture	593,871	-	-	593,871
Office Equipment	161,002	-	-	161,002
Data Processing Equipment / Software	615,800	15,116	28,534	602,382
Internet Conversion	149,595	-	-	149,595
Microfilm Conversion	166,141	-	-	166,141
Total Capital Assets Being Depreciated	<u>2,006,240</u>	<u>18,903</u>	<u>28,534</u>	<u>1,996,609</u>
Less Accumulated Depreciation for:				
Buildings	254,979	10,296	-	265,275
Furniture	543,070	7,915	-	550,985
Office Equipment	131,501	9,148	-	140,649
Data Processing Equipment / Software	570,274	18,847	16,645	572,476
Internet Conversion	128,510	-	-	128,510
Microfilm Conversion	185,505	1,145	-	186,650
Total Accumulated Depreciation	<u>1,813,839</u>	<u>47,351</u>	<u>16,645</u>	<u>1,844,545</u>
Capital Assets Being Depreciated, Net	<u>192,401</u>	<u>(28,448)</u>	<u>11,889</u>	<u>152,064</u>
Governmental Activities Capital Assets, Net	<u>\$ 220,201</u>	<u>\$ (28,448)</u>	<u>\$ 11,889</u>	<u>\$ 179,864</u>

Depreciation expenses of \$47,351 for the year ended June 30, 2022, was charged to the governmental activities.

7. Compensated Absences

At June 30, 2022, employees of the Clerk of Court have accumulated and vested \$164,030 of employee leave benefits. This amount is recorded as a liability on the statement of net position.

8. Pension Plan

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

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees hired on or before December 31, 2010, who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their monthly average final compensation for each year of credited service accrued on and before June 30, 1999; and 3 per cent of their monthly average final compensation for each year of credited service accrued on and after July 1, 1999, not to exceed 100 per cent of their final-average salary. Employees hired on or after January 1, 2011, who retire at or after age 60 with at least 12 years of credited service are entitled to a retirement

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements

As of and for the Year Ended June 30, 2022

benefit, payable monthly for life, equal to 3 percent of their monthly average final compensation, not to exceed 100 per cent of their final average salary. Monthly average final compensation means the average of a member's monthly salary during the highest compensated sixty consecutive months or successive joined months if service was interrupted. However, the salary to be considered for the thirteenth through the twenty-fourth month may not exceed one hundred ten percent of the salary for the first through the twelfth month. The salary to be considered for the twenty-fifth through the thirty-sixth month may not exceed one hundred ten percent of the salary for the thirteenth through the twenty-fourth month. The salary to be considered for the thirty-seventh through the forty-eighth month may not exceed one hundred ten percent of the salary for the twenty-fifth through the thirty-sixth month. The salary to be considered for the forty-ninth through the sixtieth month may not exceed one hundred ten percent of the salary for the thirty-seventh through the forty-eighth month.

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

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

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Tangipahoa Parish Clerk of Court is required to contribute at an actuarially determined rate which is presently 22.25 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collected by the tax rolls of each parish. The contribution requirements of plan members and the Tangipahoa Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. In accordance with state statute, the System receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contribution are recognized as revenue and excluded from pension expense for the year ended June 30, 2022.

R.S. 11:1562(C) allows the Clerk of Court to pay out of the Clerk's operating funds all or any portion of the employee's required contributions which would otherwise be deducted from the employee's salary. The Clerk has elected to pay 100% of all retirement system contributions to the Louisiana Clerks of Court Retirement and Relief Fund, which is 28.70% of annual covered payroll.

The Tangipahoa Parish Clerk of Court's contributions to the System for the years ending June 30, 2022, 2021, and 2020, were \$916,412, \$856,174, and \$731,346, respectively, equal to the employer's and employee's required contributions for each year.

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

At June 30, 2022, the Clerk reported a liability of \$3,969,765 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating clerks, actuarially determined. At June 30, 2021, the Clerk's proportion was 2.984 percent.

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements

As of and for the Year Ended June 30, 2022

For the year ended June 30, 2022, the Clerk recognized pension expense of \$926,699. At June 30, 2022, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 110,670	\$ 66,608
Changes of assumptions	857,013	
Net difference between projections and actual earnings on pension plan investments		1,755,877
Changes in proportion and differences between Clerk contributions and proportionate share of contributions	338,854	42,579
Clerk contributions subsequent to the measurement date	<u>679,118</u>	
Total	<u>\$ 1,985,655</u>	<u>\$ 1,865,064</u>

\$679,118 reported as deferred outflows of resources related to pensions resulting from Clerk contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2023	\$ 112,213
2024	\$ 29,791
2025	\$(129,907)
2026	\$(570,624)
2027	\$ -
Thereafter	-

Actuarial assumptions. The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2021
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Investment rate of return	6.55%, net of investment expense
Projected salary increase	1-5 years service – 6.2 % 5 years or more – 5%
Inflation Rate	2.40%
Mortality rates	Pub – 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale.
Expected remaining service lives	2021 – 5 years, 2020 – 5 years, 2019 - 5 years, 2018 - 5 years, 2017 - 5 years,
Cost of living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements

As of and for the Year Ended June 30, 2022

of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The actuarial assumptions used in the June 30, 2021, valuation (excluding Mortality) was based on actuarial funding valuation and results of an actuarial experience study for the period July 1, 2014, to June 30, 2019, unless otherwise specified.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected rate of return was 6.02% as June 30, 2021. Best estimates of geometric real rates of return for each major asset class included in the Funds target asset allocation as of June 30, 2021, are summarized in the following table:

Asset Class	Target Asset Allocation	Long-term Expected Real Rate of Return
Fixed Income:		
Domestic Bonds	25%	2.50%
International Bonds		3.50%
Domestic Equity	38%	7.50%
International Equity	22%	8.50%
Real Estate	15%	4.50%
	<u>100%</u>	

Discount Rate. The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on these assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investment was applied to all periods of projected benefit payments to determine pension liability.

Sensitivity to Changes in Discount Rate:

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.55%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.55% or one percentage point higher 7.75% that the current date.

	Changes in Discount Rate		
	1% Decreased	Current Discount Rate	1% Increase
	5.55%	6.55%	7.55%
Net Pension Liability	<u>\$ 6,997,570</u>	<u>\$ 3,969,765</u>	<u>\$ 1,419,341</u>

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements
As of and for the Year Ended June 30, 2022

9. Deferred Compensation Plan

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

10. Postemployment Healthcare Benefits

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

Benefits provided. The Clerk provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 100% of retiree and 50% of dependent pre-Medicare Health, Medicare Advantage, vision and dental insurance premiums. The plan also provides for payment of 100% of retiree life insurance premiums.

Employees covered by benefit terms. At January 1, 2022 the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits payments	27
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	<u>58</u>
Total	<u><u>85</u></u>

Total OPEB Liability

The Clerk's total OPEB liability of \$4,394,455 was measured as of June 30, 2022, and was determined by an actuarial valuations of January 1, 2022.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.40%
Salary Increases, including inflation:	3.25%
Discount Rate:	3.69%
Health Care Cost Trend Rates	
Medical:	6.50% for 2022, 6.25% for 2023, decreasing 0.25% per year to an ultimate rate of 5% for 2028 and later years.
Medicare Advantage:	4.50% for 2022, 4.25% for 2023, decreasing 0.25% per year

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements

As of and for the Year Ended June 30, 2022

	to an ultimate rate of 3% for 2028 and later years. Includes 2% per year for aging.
Dental:	3.0% annual trend
Vision:	2.5% annual trend

Retirees' Share of Benefit-Related

Costs:

Medical:	0% for retirees and 50% for dependents.
Medicare Advantage:	0% for retirees and 50% for dependents.
Dental:	0% for retirees and 50% for dependents.
Vision:	100% for retirees and 100% for dependents.
Basic Life Insurance:	0%

The discount rate was based on the 6/30/2022 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubG.H-2010 Employee mortality table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

Mortality rates for retired employees were based on the PubG.H-2010 Healthy Retiree mortality table, Generational with Projection Scale MP-2021 for males and females, as appropriate.

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

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at 6/30/2021	\$ 5,032,762
Changes for the year:	
Service Cost	113,218
Interest	96,923
Differences between expected and actual experience	246,547
Changes in Assumptions/Inputs	(899,227)
Change in Benefit Terms	-
Benefit payments	(195,768)
Administrative Expense	-
Net Changes	<u>(638,307)</u>
Balance at 6/30/2022	<u>\$ 4,394,455</u>

Sensitivity of the total OPEB liability to change in the discount rate. The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1-percent-point lower (2.69 percent) or 1-percent-point higher (4.69 percent) than the current discount rate:

	<u>1% Decrease</u> 2.69(%)	<u>Discount Rate</u> 3.69(%)	<u>1% Increase</u> 4.69(%)
Total OPEB Liability	\$ 5,015,051	\$ 4,394,455	\$ 3,745,212

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements
As of and for the Year Ended June 30, 2022

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

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 3,888,191	\$ 4,394,455	\$ 5,043,942

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

For the year ended June 30, 2022 the Clerk recognized an OPEB expense of \$(1,234). At June 30, 2022, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 251,565	\$ 587,649
Changes of assumptions or other inputs	550,800	2,173,243
Totals	<u>\$ 802,365</u>	<u>\$ 2,760,892</u>

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

Year Ended June 30:	
2023	(\$211,375)
2024	(\$211,375)
2025	(\$211,375)
2026	(\$211,375)
2027	(\$214,514)
Thereafter	(\$898,511)

11. Deficit and Net Position

As a result of the implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, and GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits other than pension, net position resulted in a deficit of \$5,307,086. Net Position was significantly affected by the recognition of additional amounts for net pension liability and total OPEB liability.

12. Accounts, Salaries, and Other Payables

The accounts, salaries, and other payables of \$126,995 at June 30, 2022, consist of the following:

Accounts payable	\$ 38,628
Accrued payroll	<u>88,367</u>
	<u>\$ 126,995</u>

Tangipahoa Parish Clerk of Court

Notes to the Financial Statements
As of and for the Year Ended June 30, 2022

13. Short-Term Debt

The Clerk had no short-term debt outstanding at June 30, 2022, and had no short-term debt activity during the year then ended.

14. Long-term Obligations

The following is a summary of changes in long-term liabilities for the year ended June 30, 2022.

Governmental activities

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Total OPEB Liability	\$ 5,032,762	\$ -	\$ 638,307	\$ 4,394,455	\$ -
Compensated absences	234,026	-	69,996	164,030	89,437
Advanced Deposits- Due to Others	2,584,611	3,027,560	2,280,372	3,331,799	-
Net Pension Liability	<u>6,776,687</u>	<u>-</u>	<u>2,806,922</u>	<u>3,969,765</u>	<u>-</u>
Total	<u>\$ 14,628,086</u>	<u>\$ 3,027,560</u>	<u>\$ 5,795,597</u>	<u>\$ 11,860,049</u>	<u>\$ 89,437</u>

15. Leases

The Clerk of Court records items under lease, if any, as an asset and an obligation in the accompanying financial statements. The Clerk has no leases outstanding at June 30, 2022, and had no lease activity during the year then ended.

16. Interfund Transfers

The Clerk made no interfund transfers during the year ended June 30, 2022

17. Risk Management

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

18. SUBSEQUENT EVENTS

Subsequent to June 30, 2022, the following events occurred:

Subsequent events have been evaluated by management through December 21, 2022 the date the financial statements were available for issuance. No other events are noted requiring recording or additional disclosure in the financial statements for the year ending June 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

Tangiphoa Parish Clerk of Court
Amite, Louisiana

Schedule 1

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2022

<u>Revenues</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts GAAP Basis</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Licenses and permits:				
Marriage Licenses	\$ 33,180	\$ 27,880	\$ 28,210	\$ 330
Court Cost, Fees, and Charges:				
Criminal Fees	218,000	160,619	191,629	31,010
Suits & Successions	1,720,000	1,655,100	1,696,935	41,835
Bond Fee	5,000	4,325	4,436	111
Remote Access Fee	120,000	116,220	117,766	1,546
Court Attendance Fee	12,000	11,960	11,960	-
Internet Fee	148,000	136,210	138,159	1,949
Fees for Recording Legal Documents:				
Recordings, Cancellations, and Mortgages	2,900,000	2,749,380	2,772,251	22,871
Use of Money and Property:				
Interest	10,000	16,160	23,901	7,741
Miscellaneous Revenues:				
Internet Copies	340,000	405,000	413,868	8,868
Copy Room Charges	20,000	28,500	30,913	2,413
Abstractor Copies	10,000	10,700	11,145	445
Minute Clerk Reimbursement	14,400	7,250	7,250	-
Birth Certificates	154,400	183,660	186,267	2,607
Death Certificates	3,900	7,625	7,756	131
Election Reimbursement	20,000	20,730	20,731	1
Passports	12,250	25,670	26,160	490
Clerk's Supplemental Compensation	24,600	24,600	24,600	-
Election Qualifying Fees	5,000	915	915	-
Miscellaneous	500	28,167	31,736	3,569
Expungement	5,000	10,100	10,310	210
Map Copies	2,000	2,000	2,112	112
Sale of Traffic Data	12,000	14,400	14,400	-
State Funds:				
State of LA Supreme Court	-	161,378	161,378	-
Total Revenues	5,790,230	5,808,549	5,934,788	126,239

(Continued)

See independent auditor's report.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2022

Schedule 1

<u>Expenditures</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts GAAP Basis</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
General Government:				
Clerk's Supplemental Compensation	24,600	24,600	24,600	-
Clerk's Vehicle Expense Allowance	24,300	24,300	24,300	-
Custodian of Voting Machines	2,400	2,400	2,400	-
Election Expense	3,000	3,365	3,615	(250)
Employee Health Insurance	581,640	619,380	619,932	(552)
Payroll Taxes	50,300	48,335	49,229	(894)
Retirement Contributions	945,000	904,310	919,487	(15,177)
Salary of Election Employees	17,000	22,952	22,952	-
Salary of Deputies	2,922,100	2,835,000	2,904,417	(69,417)
Salary of Deputies-Overtime	44,000	32,945	31,992	953
Salary of Official	122,671	120,467	123,112	(2,645)
Salary of Other Employees	5,000	3,480	4,149	(669)
Supplemental Compensation Fund	64,800	64,528	64,528	-
Compensated Absences Pay	7,442	29,968	29,968	-
Uniforms	10,000	6,540	6,761	(221)
Total General Government	<u>4,824,253</u>	<u>4,742,570</u>	<u>4,831,442</u>	<u>(88,872)</u>
Operating Services:				
Building Maintenance & Security	5,000	66,000	66,037	(37)
Clerk's Expense Allowance	14,727	14,727	14,727	-
Remote Access Fees	60,000	58,110	58,883	(773)
Courier Service	18,500	22,910	22,929	(19)
Dues & Association Fees	4,000	3,045	3,045	-
Insurance Expense	40,000	36,140	36,138	2
Janitorial Service	35,000	35,000	34,956	44
Jury Commission	-	675	675	-
Appeal Expense	1,000	979	(925)	1,904
Legal Fees	18,000	18,030	18,028	2
Marriage License-Spouse Abuse	12,996	10,935	11,198	(263)
Miscellaneous/Refund/Disaster Recov	1,000	348	691	(343)
Birth Certificates	90,748	106,440	107,991	(1,551)
Utilities	2,000	1,900	1,853	47
Office Equipment Rental & Maint.	161,000	140,050	142,814	(2,764)
Professional Fees	260,000	230,430	229,628	802
Qualifying Fees	3,000	795	795	-
Telephone	27,600	26,700	26,633	67
UCC Billings	2,000	1,355	1,355	-
Bad Debt Expense	300	50	50	-
Total Operating Services	<u>756,871</u>	<u>774,619</u>	<u>777,501</u>	<u>(2,882)</u>

See independent auditor's report.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2022

Schedule 1

	Original Budget	Final Budget	Actual Amounts GAAP Basis	Variance with Final Budget Favorable (Unfavorable)
Materials and Supplies:				
Office Supplies	125,000	172,085	155,504	16,581
Postage	51,000	49,000	50,168	(1,168)
Computer Expense	275,000	437,800	436,265	1,535
Bank/Credit Card Charges	500	165	181	(16)
Total Materials and Supplies	<u>451,500</u>	<u>659,050</u>	<u>642,118</u>	<u>16,932</u>
Travel and Education:				
Travel & Conventions	10,000	2,400	2,235	165
Training & Education	3,000	-	-	-
Total Travel and Education	<u>13,000</u>	<u>2,400</u>	<u>2,235</u>	<u>165</u>
Capital Expenditures:				
Computers/Archive	15,000	-	6,203	(6,203)
Equipment	15,000	5,000	12,700	(7,700)
Total Capital Expenditures	<u>30,000</u>	<u>5,000</u>	<u>18,903</u>	<u>(13,903)</u>
 Total Expenditures	 <u>6,075,624</u>	 <u>6,183,639</u>	 <u>6,272,199</u>	 <u>(88,560)</u>
Excess of Revenues over Expenditures	<u>(285,394)</u>	<u>(375,090)</u>	<u>(337,411)</u>	<u>37,679</u>
Other Financing Sources (Uses)				
Sale of capital asset	-	15,000	15,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net Change in Fund Balance	(285,394)	(360,090)	(322,411)	37,679
Fund Balance, Beginning of Year	<u>4,526,209</u>	<u>5,201,302</u>	<u>5,201,647</u>	<u>345</u>
Fund Balance, End of Year	<u>\$ 4,240,815</u>	<u>\$ 4,841,212</u>	<u>\$ 4,879,236</u>	<u>\$ 38,024</u>

(Concluded)

See independent auditor's report.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Schedule 2

Schedule of the Clerk's Proportionate Share of the Net Pension Liability
Louisiana Clerks of Court Retirement and Relief Fund
For the Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Clerk's proportion of the net pension liability (asset)	2.984%	2.817%	2.712%	2.678%	2.83%	2.628%	2.44%	2.43%
Clerk's proportionate share of the net pension liability (asset)	3,969,765	6,776,687	4,925,408	4,454,279	4,278,416	4,862,809	3,662,870	3,354,998
Clerk's covered-employee payroll	3,192,636	3,139,751	2,885,927	2,727,695	2,591,056	2,647,249	2,496,029	2,308,609
Clerk's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	124.34%	215.84%	170.67%	163.30%	165.12%	183.69%	146.758%	145.32%
Plan fiduciary net position as a percentage of the total pension liability	85.40%	72.09%	77.93%	79.07%	79.69%	74.17%	78.138%	79.34%

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

Data reported is measured as of July 1, 2021 (measurement date).

See independent auditor's report.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Schedule 3

Schedule of the Clerk's Contributions
Louisiana Clerks of Court Retirement and Relief Fund
For the Year Ended June 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 679,118	\$ 632,530	\$ 530,639	\$ 501,069	\$ 472,421	\$ 484,719	\$ 455,854	\$ 419,739
Contributions in relation to the contractually required contribution	679,118	632,530	530,639	501,069	472,421	484,719	455,854	419,739
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Clerk's covered-employee payroll	\$ 3,192,636	\$ 3,139,751	\$ 2,885,927	\$ 2,727,695	\$ 2,591,056	\$ 2,647,249	\$ 2,496,029	\$ 2,308,609
Contributions as a percentage of covered-employee payroll	21.27%	20.15%	18.39%	18.37%	18.23%	18.31%	18.26%	18.18%

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

Data reported is measured as of July 1, 2021, (measurement date).

See independent auditor's report.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Schedule 4

Schedule of Changes in the Clerk's
Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

Total OPEB Liability	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 113,218	\$ 166,522	\$ 135,882	\$ 139,951	\$ 139,145
Interest	96,923	117,047	224,975	178,918	201,533
Change of benefit term	-	-	-	731,199	-
Differences between expected and actual experiences	246,547	20,921	(755,958)	(68,150)	28,250
Changes in assumptions or other inputs	(899,227)	199,652	(1,875,415)	697,407	-
Benefit payments	<u>(195,768)</u>	<u>(164,593)</u>	<u>(176,178)</u>	<u>(231,380)</u>	<u>(210,086)</u>
Net Change in Total OPEB Liability	<u>(638,307)</u>	<u>339,549</u>	<u>(2,446,694)</u>	<u>1,447,945</u>	<u>158,842</u>
Total OPEB Liability - beginning	<u>5,032,762</u>	<u>4,693,213</u>	<u>7,139,907</u>	<u>5,691,962</u>	<u>5,533,120</u>
Total OPEB Liability – end	<u>\$ 4,394,455</u>	<u>\$ 5,032,762</u>	<u>\$ 4,693,213</u>	<u>\$ 7,139,907</u>	<u>\$ 5,691,962</u>
Covered Employee payroll	\$ 3,192,636	\$ 3,139,751	\$ 2,885,927	\$ 2,727,695	\$ 2,590,632
Total OPEB Liability as a percentage of covered employee payroll	138%	160%	163%	262%	220%

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

See independent auditor's report.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Schedule 4

Schedule of Changes in the Clerk's
Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

Notes to schedule

Changes of Benefit Terms:

Effective January 1, 2019, medical plan contributions were changed to 0 % for retirees with no change for dependents.

Changes of Assumptions:

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

2018	3.62%
2019	3.13%
2020	2.45%
2021	1.92%
2022	3.69%

Mortality Rates

2018	RPH-2014 Employee and Healthy Annuity, Generational with MP-2018
2019	PubG.H-2010 Employee and Healthy Annuitant, Generational
2020	PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2019.
2021	PubG.H-2010 Employee & Healthy Retiree, Generational with MP-2020
2022	PubG.H-2010 Employee & Healthy Retiree, Generational with MP-2021

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

OTHER SUPPLEMENTARY INFORMATION

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Schedule 5

Fiduciary Funds - Custodial Funds

Schedule of Changes in Unsettled Deposits - Custodial Funds
For the Year Ended June 30, 2022

	Registry Of Court Fund	Civil Jury Fund	Total
Unsettled Deposits at Beginning of Year	\$ <u>3,586,795</u>	\$ _____ -	\$ <u>3,586,795</u>
Additions:			
Deposits:			
Judgments	<u>2,880,283</u>	_____ -	<u>2,880,283</u>
Total Additions	<u>2,880,283</u>	_____ -	<u>2,880,283</u>
Reductions:			
Settlements to litigants	<u>2,798,805</u>	_____ -	<u>2,798,805</u>
Total Reductions	\$ <u>2,798,805</u>	\$ _____ -	\$ <u>2,798,805</u>
Unsettled Deposits at End of Year	\$ <u><u>3,668,273</u></u>	\$ <u><u>_____</u></u> -	\$ <u><u>3,668,273</u></u>

See independent auditor's report.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Schedule 6

Schedule of Compensation, Benefits, and other Payments to Clerk of Court
For the Year Ended June 30, 2022

GARY STANGA, CLERK OF COURT

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 123,112
Clerk's Supplemental Compensation	24,600
Vehicle Expense Allowance	24,300
Clerk's Expense Allowance	14,727
Custodian of Voting Machines	2,400
Benefits - Insurance	4,724
Benefits - Medicare	2,582
Benefits – Retirement (22.25%)	36,045
Benefits – Retirement (8.25%)	13,365
Jury Commissioner	675
Travel (Hotels & Meals)	<u>459</u>
	<u>\$ 246,989</u>

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Schedule 7

JUSTICE SYSTEM FUNDING SCHEDULE – COLLECTING/DISBURSING ENTITY
For the Year Ended June 30, 2022

	First Six- Month Period Ended 12/31/2021	Second Six- Month Period Ended 6/30/2022
Amounts Collected – Beginning Balance	\$ <u>678,012</u>	\$ <u>1,110,332</u>
Collections:		
Civil Fees	<u>1,373,679</u>	<u>1,653,881</u>
Total Collections	<u>1,373,679</u>	<u>1,653,881</u>
Disbursements To Governments and Nonprofits		
Tangipahoa Parish Sheriff's Office, Civil Fees	54,176	82,233
Southeast Louisianan Legal Services, Civil Fees	4,375	6,076
Acadia Parish Sheriff's Office, Civil Fees	-	88
Allen Parish Sheriff's Office, Civil Fees	51	-
Ascension Parish Sheriff's Office, Civil Fees	475	890
Assumption Parish Sheriff's Office, Civil Fees	-	36
Avoyelles Parish Sheriff's Office, Civil Fees	31	28
Caddo Parish Sheriff's Office, Civil Fees	83	20
Calcasieu Parish Sheriff's Office, Civil Fees	216	198
Caldwell Parish Sheriff's Office, Civil Fees	37	20
Claiborne Parish Sheriff's Office, Civil Fees	60	-
Concordia Parish Sheriff's Office, Civil Fees	77	98
Desoto Parish Sheriff's Office, Civil Fees	23	-
East Baton Rouge Parish Sheriff's Office, Civil Fees	439	736
East Feliciana Sheriff's Office, Civil Fees	54	-
Franklin Parish Sheriff's Office, Civil Fees	91	61
Grant Parish Sheriff's Office, Civil Fees	-	35
Iberia Parish Sheriff's Office, Civil Fees	-	195
Iberville Parish Sheriff's Office, Civil Fees	162	168
Jefferson Parish Sheriff's Office, Civil Fees	155	50
Lafayette Parish Sheriff's Office, Civil Fees	721	1,822
Lafourche Parish Sheriff's Office, Civil Fees	39	246
Lincoln Parish Sheriff's Office, Civil Fees	31	-
Livingston Parish Sheriff's Office, Civil Fees	5,176	8,379
Natchitoches Parish Sheriff's Office, Civil Fees	-	63
Orleans Parish Civil Clerk, Civil Fees	-	240
Orleans Parish Sheriff's Office, Civil Fees	2,580	4,558
Ouachita Parish Sheriff's Office, Civil Fees	117	68
Plaquemines Parish Sheriff's Office, Civil Fees	-	35
Rapides Parish Sheriff's Office, Civil Fees	71	110
St. Bernard Parish Sheriff's Office, Civil Fees	109	78
St. Charles Parish Sheriff's Office, Civil Fees	295	807
St. Helena Parish Sheriff's Office, Civil Fees	765	623
St. James Parish Sheriff's Office, Civil Fees	11	135
St. John the Baptist Parish Sheriff's Office, Civil Fees	324	516

(Continued)

See independent auditor's report.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

Schedule 7

JUSTICE SYSTEM FUNDING SCHEDULE – COLLECTING/DISBURSING ENTITY
For the Year Ended June 30, 2022

St. Landry Parish Sheriff's Office, Civil Fees	94	32
St. Martin Parish Sheriff's Office, Civil Fees	58	145
St. Tammany Parish Sheriff's Office, Civil Fees	290	1,887
Terrebonne Parish Sheriff's Office, Civil Fees	347	281
Union Parish Sheriff's Office, Civil Fees	-	95
Vermillion Parish Sheriff's Office, Civil Fees	36	180
Vernon Parish Sheriff's Office, Civil Fees	21	-
Washington Parish Sheriff's Office, Civil Fees	779	1,520
West Baton Rouge Parish Sheriff's Office, Civil Fees	48	-
West Feliciana Parish Sheriff's Office, Civil Fees	-	76
Winn Parish Sheriff's Office, Civil Fees	34	-
The Louisiana Court of Appeal, First Circuit, Civil Fees	2,358	3,270
Office of Indigent Defenders, Civil Fees	2,451	7,515
Indigent Transcript Fund, Civil Fees	715	952
Judicial Expense Funds, Civil Fees	28,311	37,320
Louisiana State Treasurer, Civil Fees	37,105	53,351
Louisiana Judicial College, Civil Fees	588	1,059
Amounts Retained by Collecting Agency		
Tangipahoa Parish Clerk of Court, Civil Fees	693,239	1,036,033
Disbursements to Individual/3 rd Party Collection or Processing Agencies		
Civil Fee Refunds	104,141	204,681
Total Disbursements/Retainage	\$ 941,359	\$ 1,457,008
Amounts Collected/Not Disbursed/Retained – Ending Balance	\$ 1,110,332	\$ 1,307,205

(Concluded)
See independent auditor's report.

Tangipahoa Parish Clerk of Court
Amite, Louisiana

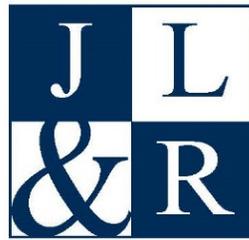
Schedule 8

JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY
For the Year Ended June 30, 2022

	First Six- Month Period Ended 12/31/2021	Second Six- Month Period Ended 6/30/2022
Receipts From:		
21 st JDC Criminal Court Fund, Criminal Court Costs / Fees	\$ 102,340	\$ 104,292
21 st JDC Criminal Court Fund, Bond Fees	<u>2,384</u>	<u>2,052</u>
Total Receipts	\$ <u>104,724</u>	\$ <u>106,344</u>
Amounts Assessed but Not Received – Ending Balance	\$ <u>-</u>	\$ <u>-</u>

See independent auditor's report.

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



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Tangipahoa Parish Clerk of Court, a component unit of Tangipahoa Parish Government, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Tangipahoa Parish Clerk of Court's basic financial statements, and have issued our report thereon dated December 21, 2022.

Report on Internal Control over Financial Reporting

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

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

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

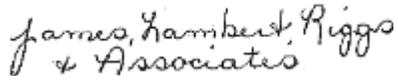
Report on Compliance and Other Matters

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

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

Purpose of this Report

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

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

James Lambert Riggs & Associates, Inc.

Hammond, Louisiana
December 21, 2022

Tangipahoa Parish Clerk of Court
Amite, Louisiana

SCHEDULE OF CURRENT YEAR FINDINGS, RECOMMENDATIONS, AND RESPONSES
As of and for the Year Ended June 30, 2022

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Tangipahoa Parish Clerk of Court as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Tangipahoa Parish Clerk of Court's basic financial statements, and have issued our report thereon dated December 21, 2022. Our audit of the basic financial statements resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

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

Internal Control:

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

Compliance:

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

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

Internal Control over Financial Reporting

None

Compliance and Other Matters

None

Tangipahoa Parish Clerk of Court
Amite, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2022

Internal Control over Financial Reporting

None

Compliance and Other Matters

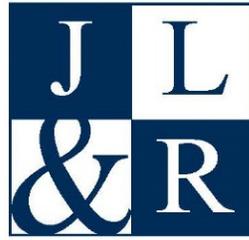
None

TANGIPAHOA PARISH CLERK OF COURT

STATEWIDE AGREED UPON PROCEDURES ENGAGEMENT

FOR THE YEAR ENDED JUNE 30, 2022

Dennis E. James, CPA
Lyle E. Lambert, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehricht, CPA
Megan E. Lynch, CPA
B. Jacob Steib, CPA



**JAMES
LAMBERT RIGGS
& ASSOCIATES, INC.**
CERTIFIED PUBLIC ACCOUNTANTS
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Member of
American Institute of CPAs
Society of Louisiana CPAs

Independent Accountants' Report on Applying Agreed-Upon Procedures

To Honorable Mr. Gary Stanga
Tangipahoa Parish Clerk of Court
Amite, Louisiana

Louisiana Legislative Auditor
Baton Rouge, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. The Tangipahoa Parish Clerk of Court's (the "Clerk") management is responsible for those C/C areas identified in the SAUPs.

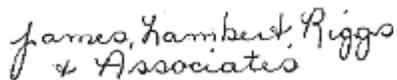
The Clerk has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and findings are detailed in Schedule "A."

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

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

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

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

James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

December 21, 2022

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - **Results:** The Clerk has a policy for budgeting; however, it does not include language regarding monitoring and amending the budget.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - c) ***Disbursements***, including processing, reviewing, and approving.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - d) ***Receipts / Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - e) ***Payroll / Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - g) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - **Results:** No exceptions were noted as a result for the above listed procedures.

- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- **Results:** No exceptions were noted as a result for the above listed procedures.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- **Results:** No exceptions were noted as a result for the above listed procedures.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure / EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- **Results:** No exceptions were noted as a result for the above listed procedures.
- k) **Information Technology Disaster Recovery / Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing / verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches / updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- **Results:** No exceptions were noted as a result for the above listed procedures.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
- **Results:** The Clerk has a policy for sexual harassment; however, it does not include language regarding annual employee training and annual reporting.

Board or Finance Committee

2. Obtain and inspect the board / finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- a) Observe that the board / finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- **Results:** No exceptions were noted as a result for the above listed procedures.

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
- **Results:** No exceptions were noted as a result for the above listed procedures.
- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- **Results:** No exceptions were noted as a result for the above listed procedures.

Bank Reconciliations

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
- **Results:** Two (2) of the four (4) selected bank accounts were not reconciled within 2 months of the related statement closing date. The Clerk's Office was going through a software conversion for the Civil Department's Advance Deposit Fund and issues in reconciling this software to the official accounting records led to a delay in processing the bank reconciliations.
- b) Bank reconciliations include evidence that a member of management / board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
- **Results:** No exceptions were noted as a result for the above listed procedures.
- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
- **Results:** Three (3) of the four (4) selected bank accounts had reconciling items outstanding for more than 12 months from the statement closing date. For two (2) of these accounts, management has documentation reflecting that it has researched these reconciling items. For one account, the Civil Department's Advance Deposit Fund, management does not have documentation reflecting that it has researched these reconciling items. The Clerk typically analyzes and then sends old outstanding checks from the Civil Department's Advance Deposit Fund to Louisiana Unclaimed Property on an annual basis, rather than each month.

Collections (excluding electronic funds transfers)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash / checks / money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees responsible for cash collections do not share cash drawers / registers.
 - **Results:** For one of the two collection locations, employees share a cash drawer. This drawer, however, is reconciled four times per day – morning, before lunch, after lunch, and evening – despite being used by multiple employees.
 - b) Each employee responsible for collecting cash is not responsible for preparing / making bank deposits, unless another employee / official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers unless another employee / official is responsible for reconciling ledger postings to each other and to the deposit.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and / or subsidiary ledgers, by revenue source and / or agency fund additions, are not responsible for collecting cash, unless another employee / official verifies the reconciliation.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
 - **Results:** We sighted a copy of the existing insurance policy for the office, but no language covering theft for employees who have access to cash was noted.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under “Bank Reconciliations” above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- a) Observe that receipts are sequentially pre-numbered.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - e) Trace the actual deposit per the bank statement to the general ledger.
 - **Results:** No exceptions were noted as a result for the above listed procedures.

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

8. Obtain a listing of locations that process payments for the fiscal period and management’s representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order / making the purchase.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** No employee or official periodically reviews changes to the vendor files.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** For one of the three selected statements, finance charges of \$6.55 were assessed.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

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

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

Contracts

15. Obtain from management a listing of all agreements / contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - b) Observe whether the contract was approved by the governing body / board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.
 - **Results:** No exceptions were noted as a result for the above listed procedures.

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries / pay rates in the personnel files.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and / or contract, the official should document his / her daily attendance and leave.)
 - **Results:** No exceptions were noted as a result for the above listed procedures.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary / pay rate found within the personnel file.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
- **Results:** No exceptions were noted as a result for the above listed procedures.
19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.
- **Results:** No exceptions were noted as a result for the above listed procedures.

Ethics

20. Using the 5 randomly selected employees / officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a) Observe whether the documentation demonstrates each employee / official completed one hour of ethics training during the fiscal period.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
 - **Results:** No exceptions were noted as a result for the above listed procedures.

Debt Service

21. Obtain a listing of bonds / notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.
- **Results:** No exceptions were noted as a result for the above listed procedures.
22. Obtain a listing of bonds / notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond / note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).
- **Results:** No exceptions were noted as a result for the above listed procedures.

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
- **Results:** No exceptions were noted as a result for the above listed procedures.
24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.
- **Results:** No exceptions were noted as a result for the above listed procedures.

Information Technology Disaster Recovery / Business Continuity

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
- **Results:** We performed the procedure and discussed the results with management.
- b) Obtain and inspect the entity's most recent documentation that it has tested / verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing / verifying backup restoration) and observe evidence that the test / verification was successfully performed within the past 3 months.
- **Results:** We performed the procedure and discussed the results with management.

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

- **Results:** We performed the procedure and discussed the results with management.

Sexual Harassment

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

- b) Number of sexual harassment complaints received by the agency;

- **Results:** No exceptions were noted as a result for the above listed procedures.

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

- **Results:** No exceptions were noted as a result for the above listed procedures.

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

- **Results:** No exceptions were noted as a result for the above listed procedures.

- e) Amount of time it took to resolve each complaint.

- **Results:** No exceptions were noted as a result for the above listed procedures.



Tangipahoa Parish Clerk of Court

GARY T. STANGA, CLERK OF COURT

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December 27, 2022

Management Response to Agreed-Upon Procedures July 1, 2021 to June 30, 2022

Written Policies and Procedures

1A) Budgeting

While it is not in writing, the budget is monitored during reconciliation/financial statement preparation and amended as necessary. The appropriate language regarding our policy on monitoring and amending the budget will be added to the written procedures.

1L) Sexual Harassment

Every January each employee is required to complete several trainings which includes sexual harassment. All new employees throughout the year are required to complete trainings when hired. All trainings are reported as required. The appropriate language regarding our policy on annual employee training and reporting will be added to the written procedures.

Bank Reconciliations

3A) Bank Reconciliations

Bank accounts will be reconciled within 2 months of the statement closing. Accounts are monitored regularly for any suspicious activity.

3C) Outstanding items

All accounts are typically done at the same time. With the change of software and data conversion, there was a hold put on sending outstanding items to Unclaimed Property. We are working on resolving the outstanding items.

Collections (excluding electronic funds transfers)

5A) Cash Drawers

In Amite there is a dedicated cashier that receives all payments for the office. The same person works the desk all day, with the exception of a one hour lunch which the office does not close for. The drawer is counted and reconciled a minimum of 4 times per day which includes before and after lunch.

6) Insurance

We are obtaining appropriate insurance policy to cover all persons having access to cash.

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

12B) Finance charges and late fees

We will ensure this does not happen again.



Stormy Norman
Chief Financial Officer