

**EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana**

**Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2021**

With Supplemental Information Schedules

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 2021
With Supplemental Information Schedules

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EAST CARROLL PARISH CLERK OF COURT
 Lake Providence, Louisiana
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Independent Auditor's Report

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the major fund and fiduciary funds of the East Carroll Parish Clerk of Court, a component unit of the East Carroll Parish Police Jury, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Clerk's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 and the *Louisiana Governmental Audit Guide*. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

EAST CARROLL PARISH CLERK OF COURT

Lake Providence, Louisiana
Independent Auditor's Report,
June 30, 2021

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and fiduciary funds of the East Carroll Parish Clerk of Court as of June 30, 2021, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As described in Note 10 to the financial statements, operations of the East Carroll Parish Clerk of Court are impacted by the pandemic caused by the Coronavirus/COVID-19. The East Carroll Parish Clerk of Court is uncertain how and to what extent the pandemic will negatively affect operations, financial position, cash flows, and the ability to provide services. My opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedule and notes to required supplementary information, the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedule of Employer's share of the Net Pension Liability, and the Schedule of Employer Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the East Carroll Parish Clerk of Court's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule for Receiving, and Justice System Funding for Collecting/Disbursing as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This schedule is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 my opinion, the schedule of compensation, benefits and other payments is fairly stated, in all material respects, in relation to the basic financial statements.

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana
Independent Auditor's Report,
June 30, 2021

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated December 22, 2021, on my consideration of the East Carroll Parish Clerk of Court's internal control over financial reporting and on my 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 my 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 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 East Carroll Parish Clerk of Court's internal control over financial reporting and compliance.



West Monroe, Louisiana
December 22, 2021

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

Management's Discussion and Analysis
June 30, 2021

As management of the East Carroll Parish Clerk of Court, I offer readers of the East Carroll Parish Clerk of Court's financial statements this narrative overview and analysis of the financial activities of the East Carroll Parish Clerk of Court for the fiscal year ended June 30, 2021. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the clerk's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Clerk of Court's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

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

The *statement of net position* presents information on all of the East Carroll Parish Clerk of Court's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the East Carroll Parish Clerk of Court is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

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 East Carroll Parish Clerk of Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the East Carroll Parish Clerk of Court can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The East Carroll Parish Clerk of Court adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided for the major fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the East Carroll Parish Clerk of Court's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the East Carroll Parish Clerk of Court's performance.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, liabilities of the East Carroll Parish Clerk of Court exceeded assets by \$829,526. The largest portion of the East Carroll Parish Clerk of Court's net position reflects its investment in capital assets (e.g., equipment). These assets are not available for future spending.

The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the East Carroll Parish Clerk of Court to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET POSITION

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$58,476	\$72,855
Receivables	12,259	8,585
Prepaid expenses		2,223
Due from other funds	320	320
Capital assets (net of accumulated depreciation)	<u>26,819</u>	<u>27,483</u>
TOTAL ASSETS	<u>97,874</u>	<u>111,466</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension and OPEB related	<u>354,318</u>	<u>233,657</u>
LIABILITIES		
Accounts payable	7,019	4,661
Payroll deducts payable	10,151	12,168
Deferred revenue	8,585	14,434
Compensated absences payable	27,930	27,930
Net Pension liability	615,033	476,155
Net OPEB obligation	<u>439,317</u>	<u>419,981</u>
TOTAL LIABILITIES	<u>1,108,035</u>	<u>955,329</u>
DEFERRED INFLOWS OF RESOURCES		
Pension and OPEB Related	173,683	185,209
NET POSITION		
Invested in capital assets, net of related debt	26,819	27,483
Unrestricted	<u>(856,345)</u>	<u>(822,898)</u>
TOTAL NET POSITION	<u>(\$829,526)</u>	<u>(\$795,415)</u>

STATEMENT OF ACTIVITIES

	<u>2021</u>	<u>2020</u>
Judicial:		
Personal service	\$436,195	\$387,056
Operating services	78,612	84,530
Materials and supplies	7,185	7,667
Travel	31,889	29,522
Depreciation expense	7,044	5,768
Total Program Expenses	<u>560,925</u>	<u>514,543</u>
Program revenues:		
Charges for services:		
License and permits - marriage	483	423
Clerk's supplemental compensation	24,888	26,650
State grants	52,656	
Court cost, fees, and charges	335,080	272,665
Fee for recording legal documents	65,209	139,134
Fees for certified copies of documents	17,685	1,360
Total program revenues	<u>496,001</u>	<u>440,232</u>
Net Program Expenses	<u>(64,924)</u>	<u>(74,311)</u>
General revenues:		
Interest earned	1,006	1,288
Other revenues	<u>29,806</u>	<u>30,456</u>
Change in Net Position	(34,112)	(42,567)
Net Position - Beginning of year	<u>(795,414)</u>	<u>(752,848)</u>
Net Position - End of year	<u>(\$829,526)</u>	<u>(\$795,415)</u>

Financial Analysis of the Government's Funds

As noted earlier, the East Carroll Parish Clerk of Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2021, the General Fund unreserved, undesignated fund balance of \$45,300 showed a decrease of \$7,420 over June 30, 2020.

General Fund Budgetary Highlights

The primary difference between revenues of the original budget and the final budget was an increase in State grants, court costs, fees, and charges, fees for certified copies and miscellaneous revenues and a decrease in anticipated fees for recording. The differences between expenditures of the original budget and the final budget were primarily due to increases in personal services and related benefits, operating services, and materials and supplies and decreases in travel and other charges.

Capital assets. The East Carroll Parish Clerk of Court's investment in capital assets for its governmental activities as of June 30, 2021, amounts to \$26,819 (net of accumulated depreciation). This investment includes furniture and equipment. There were increases in capital assets of \$6,380 and no decreases in capital assets for the year.

Long-term debt. At the end of the fiscal year, East Carroll Parish Clerk of Court had \$27,930 debt outstanding for compensated absences. The East Carroll Parish Clerk of Court contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). Net OPEB obligation associated with the Retiree Health Plan at June 30, 2021 is \$439,317. Net pension obligation associated with the Pension Plan at June 30, 2021 is \$615,033.

Requests for Information

This financial report is designed to provide a general overview of the East Carroll Parish Clerk of Court's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the East Carroll Parish Clerk of Court, P.O. Drawer 1078, Lake Providence, LA 71263.

BASIC FINANCIAL STATEMENTS

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

STATEMENT OF NET POSITION
June 30, 2021

ASSETS	
Cash and cash equivalents	\$58,476
Receivables	12,259
Due from other funds	320
Capital assets (net of accumulated depreciation)	<u>26,819</u>
TOTAL ASSETS	<u>97,874</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension and OPEB related	<u>354,318</u>
LIABILITIES	
Accounts payable	7,019
Payroll deducts payable	10,151
Deferred revenue	8,585
Compensated absences payable	27,930
Net pension liability	615,033
Net OPEB obligation	<u>439,317</u>
TOTAL LIABILITIES	<u>1,108,035</u>
DEFERRED INFLOWS OF RESOURCES	
Pension and OPEB related	<u>173,683</u>
NET POSITION	
Invested in capital assets, net of related debt	26,819
Unrestricted	<u>(856,345)</u>
TOTAL NET POSITION	<u><u>(\$829,526)</u></u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

STATEMENT OF ACTIVITIES
June 30, 2021

Judicial:	
Personal services	\$436,195
Operating services	78,612
Materials and supplies	7,185
Travel	31,889
Depreciation expense	7,044
Total Program Expenses	<u>560,925</u>
Program revenues:	
Charges for services:	
License and permits - marriage	483
Clerk's supplemental compensation	24,888
State grants	52,656
Court cost, fees, and charges	335,080
Fees for recording legal documents	65,209
Fees for certified copies of documents	17,685
Total program revenues	<u>496,001</u>
Net Program Expenses	(64,924)
General revenues:	
Interest earned	1,006
Other revenues	29,806
Total General revenues	30,812
Change in Net Position	(34,112)
Net Position - Beginning of year	<u>(795,414)</u>
Net Position - End of year	<u><u>(\$829,526)</u></u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH CLERK OF COURT
 Lake Providence, Louisiana
 GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2021

ASSETS

Cash and cash equivalents	\$58,476
Receivables	12,259
Due from Other Funds	<u>320</u>
TOTAL ASSETS	<u><u>\$71,055</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$7,019
Payroll deducts payable	10,151
Deferred Revenue - unearned income	<u>8,585</u>
TOTAL LIABILITIES	25,755
Fund Balances - unassigned	<u>45,300</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$71,055</u></u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position

For the Year Ended June 30, 2021

Total Fund Balances - Governmental Funds (Statement C)		\$45,300
Deferred outflows of resources		354,318
Cost of capital assets	\$105,004	
Less: Accumulated depreciation	<u>(78,185)</u>	26,819
Long term liabilities:		
Compensated absences payable	(27,930)	
Net pension liability	(615,033)	
Net OPEB obligation	<u>(439,317)</u>	(1,082,280)
Deferred inflows of resources		<u>(173,683)</u>
Net Position (Statement A)		<u><u>(\$829,526)</u></u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
and Changes in Fund Balances

For the Year Ended June 30, 2021

REVENUES	
Licenses and permits - marriage	\$483
Intergovernmental:	
Clerk's supplemental compensation	24,888
State grants	52,656
Fees, charges, and commissions for services:	
Court costs, fees, and charges	335,080
Fees for recording legal documents	65,209
Fees for certified copies of documents	17,685
Use of money and property - interest earnings	1,006
Miscellaneous revenues	219
Total revenues	<u>497,226</u>
EXPENDITURES	
Current:	
General government - judicial:	
Personal services	380,580
Operating services	78,612
Materials and supplies	7,185
Travel and other charges	31,889
Capital outlay	6,380
Total expenditures	<u>504,646</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(7,420)
FUND BALANCES AT BEGINNING OF YEAR	<u>52,720</u>
FUND BALANCES AT END OF YEAR	<u><u>\$45,300</u></u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2021

Total net change in fund balances - governmental funds (Statement D)	(\$7,420)
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 as depreciation expense. This is the amount by which capital outlays exceed depreciation for the period.	(664)
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	13,677
Non-employer contributions to cost-sharing pension plan	29,587
Pension expense associated with cost-sharing pension plan	<u>(69,292)</u>
Change in net position of governmental activities (Statement B)	<u><u>(\$34,112)</u></u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH CLERK OF COURT
 Lake Providence, Louisiana
 Statement of Fiduciary Net Position - Agency Funds

June 30, 2021

	<u>ADVANCE DEPOSIT</u>	<u>REGISTRY OF COURT</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	\$176,066	\$38,816	\$214,882
LIABILITIES	<u>\$176,066</u>	<u>\$38,816</u>	<u>\$214,882</u>
Due to:			
General Fund	\$320		\$320
Others	175,746	\$38,816	214,562
TOTAL LIABILITIES	<u>\$176,066</u>	<u>\$38,816</u>	<u>\$214,882</u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH CLERK OF COURT
 Lake Providence, Louisiana
 Statement of Changes in Fiduciary Net Position
 For the Year Ended June 30, 2021

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	<u>\$132,448</u>	<u>\$38,816</u>	<u>\$171,264</u>
ADDITIONS			
Suits and successions	160,050		160,050
Total additions	<u>160,050</u>	NONE	<u>160,050</u>
Total	<u>292,498</u>	<u>38,816</u>	<u>331,314</u>
REDUCTIONS			
Clerk's costs to General Fund	83,902		83,902
Deposits settled to:			
Litigants	13,410		13,410
Sheriff's fees	10,861		10,861
Other reductions	<u>8,579</u>		<u>8,579</u>
Total reductions	<u>116,752</u>	NONE	<u>116,752</u>
UNSETTLED DEPOSITS AT END OF YEAR	<u><u>\$175,746</u></u>	<u><u>\$38,816</u></u>	<u><u>\$214,562</u></u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

The accompanying financial statements of the East Carroll Parish Clerk of Court have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) 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. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the East Carroll Parish Police Jury is the financial reporting entity for East Carroll Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the East Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

EAST CARROLL PARISH CLERK OF COURT

Lake Providence, Louisiana

Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides partial funding for equipment, furniture and supplies of the clerk of court's office, the clerk of court was determined to be a component unit of the East Carroll Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the East Carroll Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The clerk of court's basic financial statements include both government-wide (reporting the clerk of court as a whole) and fund financial statements (reporting the clerk's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the clerk are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the clerk, except for fiduciary funds. Fiduciary funds are reported in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position is reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. The clerk first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using 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

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the clerk's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the clerk's general revenues.

Allocation of Indirect Expenses - The clerk reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Depreciation on buildings is assigned to the "general administration" function due to the fact that buildings serve multiple purposes.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the clerk are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the clerk. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk are described as follows:

Governmental Fund Type

Major Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and

charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Fund Type - Agency Funds

The Advance Deposit and Registry of Court agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

Both governmental and fiduciary fund activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds 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

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Notes to the Financial Statements (Continued)

or soon enough thereafter to pay liabilities of the current period. The clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

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

E. CASH AND CASH EQUIVALENTS

Under state law, the clerk may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2021, the clerk has cash and equivalents (book balances) totaling \$273,358 as follows:

Demand deposits	\$222,897
Time deposits	<u>50,461</u>
Total	<u>\$273,358</u>

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

Cash and cash equivalents (bank balances) at June 30, 2021, is \$276,112 and are fully secured by FDIC insurance.

F. CAPITAL ASSETS

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

Capital assets are reported in the government-wide financial statements but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the clerk, 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:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	20 - 40 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

G. ANNUAL AND SICK LEAVE

Employees of the clerk of court's office are allowed 5 to 20 days annual leave each year, depending on length of service, and were allowed to accrue unused annual leave. Upon voluntary resignation or retirement, an employee is compensated for unused annual leave.

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Notes to the Financial Statements (Continued)

Additionally, employees of the clerk of court's office are allowed 12 days sick leave each year depending on length of service, and it is not cumulative. Upon termination or retirement, employees are not paid for unused sick leave.

At June 30, 2021, employees had accumulated and vested \$27,930 in annual benefits, which is included in general long-term obligations in the accompanying financial statements. The cost of leave privileges is recognized as a current year expenditure when leave is actually taken or when employees are paid for accrued annual leave upon separation of employment.

H. RISK MANAGEMENT

The clerk is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the clerk maintains commercial insurance policies covering his automobile, professional liability and surety bond coverage. In addition to the above policies, the clerk also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2021.

I. PENSION PLANS

The East Carroll Parish Clerk's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 4. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

J. EQUITY CLASSIFICATIONS

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

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding

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balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - represents balances where constraints have been established by parties outside the Clerk's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Clerk's highest level of decision-making authority.

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

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The General Fund has an unassigned fund balance of \$45,300. If applicable, the Clerk would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds. The Clerk considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

K. 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. All other interfund transactions are reported as transfers.

L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

M. ESTIMATES

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

2. RECEIVABLES

The receivables of \$12,259 at June 30, 2021, are as follows:

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 Notes to the Financial Statements (Continued)

<u>Class of receivables:</u>	<u>General Fund</u>
Fees, charges, and commissions for services:	
Court costs, fees, and charges	\$5,307
Clerks supplemental	2,050
Non support	1,683
UCC fees	3,219
Total	<u>\$12,259</u>

3. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment follows:

Balance, June 30, 2020	\$98,624
Additions	6,380
Deletions	NONE
Balance, June 30, 2021	105,004
Less accumulated depreciation	<u>(78,185)</u>
Net Capital Assets	<u>\$26,819</u>

Depreciation expense of \$7,044 was charged to the judicial function.

4. NOTE DISCLOSURES AND REQUIRED SUPPLEMENTARY INFORMATION FOR A COST-SHARING EMPLOYER

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

Summary of Significant Accounting Policies.

The Louisiana Clerks' of Court Retirement and Relief Fund prepared its employer schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit

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payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employer's proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

The Louisiana Clerks' of Court Retirement and Relief Fund employer schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2020.

Plan Fiduciary Net Position

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

Pension Amount Netting

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

Plan Description.

The Fund was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:1501 for eligible employees of the clerk of the supreme court, each of the district courts, each of the courts of appeal, each of the city and traffic courts in cities having a population in excess of four hundred thousand at the time of entrance into the Fund, the Louisiana Clerks' of Court Association, the Louisiana Clerks of Court Insurance Fund, and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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Notes to the Financial Statements (Continued)

The Louisiana Clerks' of Court Retirement and Relief Fund of Louisiana has issued a stand-alone audit report on their financial statements for the year ended June 30, 2020. Access to the report can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov.

Plan Benefits

A member or former member shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 65 if hired on or after January 1, 2011) or more and terminating employment. Regular retirement benefits, payable monthly for life, equal 3% percent of the members monthly average final compensation multiplied by the number of years of credited service, not to exceed 100% of the monthly average final compensation. The retirement benefit accrual rate is increased to 3 and 1/3 percent for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011) . For members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit of increase of 10% in each of the last three years of measurement. For those members hired on or after July 1, 2006, compensation is based on the highest compensated sixty consecutive months with a limit of 10% increase in each of the last five years of measurement. For members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

Contributions

According to the state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2020, the actual employer contribution rate was 19.0%. In accordance with state statute, the Fund also receives ad valorem 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. Non-employer contributions are recognized as revenue during the year and excluded from pension expense. Non-employer contribution revenue for the year ended June 30, 2020 was \$29,587.

The Clerk of Court's contractually required composite contribution rate for the year ended June 30, 2021 was 21% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Clerk were \$48,590 for the year ended June 30, 2021.

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

For the years ending June 30, 2021 and 2020, the Clerk reported a liability of \$615,033 and \$476,155, respectively, for its proportionate share of the net pension liability. The net pension liability was

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Notes to the Financial Statements (Continued)

measured as of June 30, 2020 and 2019, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerks' proportion of the net pension liability was based on a projection of the Clerks' long-term share of contributions to the pension plan relative to the projected contributions of all participating clerks' actuarially determined. At June 30, 2020, the Clerks' proportion was .255 percent, which was a decrease of .0067 from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Clerk recognized pension expense of \$120,827. At June 30, 2020, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected actual experience	\$7,685	\$7,608
Changes in Assumptions	54,548	
Net difference between projected and actual earnings on pension plan	131,817	
Changes in employer's proportion of beginning NPL	7,125	\$42,953
Differences between employer and proportionate share of contributions	71	46
Subsequent measurement contributions	48,590	
Total	\$249,836	\$50,607

\$62,644 reported as deferred outflows of resources related to pensions resulting from the Clerks' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. 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:	
2021	\$37,013
2022	43,601
2023	36,962
2024	33,064
Total	\$150,640

Actuarial assumptions. The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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 Notes to the Financial Statements (Continued)

Valuation Date	June 30, 2020
Actuarial cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	6.75%, net of investment expense
Projected salary increases	1.5 years of service 6.2% 5 years or more 5.0%
Inflation rate	2.5%
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	2014-2020 - 5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2020 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study performed over the period July 1, 2009 through June 30, 2014 unless otherwise specified. In cases where benefit structures were changes after the experience study period, assumptions were based on future experiences.

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 product the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long-term expected rate of return was 6.18%, for the year ended June 30, 2020.

The discounted rate used to measure the total pension liability was 6.75%. 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 those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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Notes to the Financial Statements (Continued)

Sensitivity of the Clerks’ proportionate share of the net pension liability to changes in the discount rate.

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.75%, 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, or one percentage point higher than the current rate as of June 30, 2020.

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Clerks’ proportionate share of the net pension liability	\$858,270	\$615,033	\$150,640

Payables to the Pension Plan

The financial statements include a payable to the pension plan of \$5,663, which is the legally required contribution due at June 30, 2021. This amount is recorded in accrued expenses.

5. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

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 the retirees and their dependents. The benefit terms provide for payment of 100% of retiree pre-Medicare health, Medicare Advantage, vision, and dental insurance premiums. Retirees with at least 20 years of service are eligible for payment of 100% of dependent premiums. Otherwise, the retiree is responsible for the dependents’ premiums. The plan also provides for payment of 100% of retiree life insurance premiums.

Employees covered by benefit terms - On January 1, 2021, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	3
Total employees	<u>5</u>

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Total OPEB Liability

The Clerk's total OPEB liability of \$439,317 was measured as of June 30, 2021 and was determined by an actuarial valuation as of January 1, 2021.

Actuarial Assumptions and other inputs - The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.4%
Salary increases	3.25%
Discount rate	1.92%
Health Care Cost Trend Rates	
Medical:	4.95% for 2021, 6.25% for 2022, decreasing 0.25% per year to an ultimate rate of 5.0% for 2027 and later years.
Medicare Advantage:	0% for 2021, 4.75% for 2022, decreasing 0.25% per year to an ultimate rate of 3.0% for 2029 and later years. Includes 2% per year for aging.
Dental:	3.0% annual trend
Vision:	3.0% annual trend

Retirees' Share of Benefit-Related Costs - Retirees with less than 20 years of service:

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

Retirees' Share of Benefit-Related Costs - Retirees with at least 20 years of service:

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

The discount rate was based on the 6/30/2021 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-2020 for males or females, as appropriate.

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 Notes to the Financial Statements (Continued)

Mortality rates for retired employees were based on the PubG.H-2010 Healthy Retiree mortality table, Generational with Projection Scale MP-2020 for males or 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

Balance at June 30, 2020	\$419,981
Changes for the year:	
Service cost	9,377
Interest	10,117
Differences between expected and actual	13,754
Changes of assumptions/Inputs	18,890
Changes in Benefit Terms	NONE
Benefit payments	(32,802)
Administrative Expense	NONE
Net Changes	<u>19,336</u>
Balance at June 30, 2021	<u><u>\$439,317</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92%) or 1-percentage-point higher (2.92%) than the current discount rate:

	1.0% Decrease (0.92%)	Current Discount Rate (1.92%)	1.0% Increase (2.92%)
<u>Total OPEB liability</u>	<u>531,520</u>	<u>\$439,317</u>	<u>\$369,781</u>

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

	1.0% Decrease	Current Discount Rate	1.0% Increase
<u>Total OPEB liability</u>	<u>\$404,061</u>	<u>\$439,317</u>	<u>\$520,058</u>

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

For the year ended June 30, 2021, the Clerk recognized OPEB expense of \$19,125. At June 30, 2021, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual expenditures	\$50,599	(\$6,766)
Changes of assumption	53,883	(116,310)
Total	\$104,482	(\$123,076)

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

Year ended June 30:	
2022	(\$369)
2023	(369)
2024	(369)
2025	(369)
2026	(369)
Thereafter	(\$16,749)

6. DEFERRED COMPENSATION

All of the employees of the East Carroll Parish Clerk of Court are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their salary (not to exceed statutory amount set by the IRS) to the plan on a pre-tax basis. The contributions are withheld from the employees' paycheck and the Clerk matches up to 100% per pay period of employee contributions. The contributions are fully vested immediately and are remitted to a third-party administrator each pay period, where they are deposited to an account in the employee's name. The East Carroll Parish Clerk of Court does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2021, the Clerk's office matched \$4,575 of employee contributions of deferred compensation contributions.

EAST CARROLL PARISH CLERK OF COURT
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended June 30, 2021:

	Compensated Absences
Long-term obligations at January 1 ST	\$27,930
Additions	NONE
Deductions	NONE
Long-term obligations at December 31 ST	<u>\$27,930</u>

8. LITIGATION AND CLAIMS

The East Carroll Parish Clerk of Court is not involved in any litigation at June 30, 2021, nor is she aware of any unasserted claims.

**9. EXPENDITURES OF THE CLERK OF COURT
 PAID BY THE POLICE JURY**

The East Carroll Parish Clerk of Court’s office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the East Carroll Parish Police Jury.

10. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 22, 2021, which is the date the financial statements were available to be issued, and it has been determined that one significant event requires disclosure. The COVID-19 outbreak in the United States and Louisiana has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the East Carroll Parish Clerk of Court and the duration cannot be estimated at this time.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
License and permits-marriage	\$400	\$500	\$483	(\$17)
Intergovernmental:				
Clerk's supplemental compensation	24,600	24,600	24,888	288
State grants		53,000	52,656	(344)
Fees, charges, and commissions for services:				
Court costs, fees, and charges	279,300	321,000	335,080	14,080
Fees for recording legal documents	120,000	66,000	65,209	(791)
Fees for certified copies of documents	11,800	18,200	17,685	(515)
Use of money and property - interest earnings	1,600	1,600	1,006	(594)
Miscellaneous revenues	5,300	9,000	219	(8,781)
Total revenues	<u>443,000</u>	<u>493,900</u>	<u>497,226</u>	<u>3,326</u>
EXPENDITURES				
Current:				
General government - judicial				
Personal services and related benefits	351,421	354,554	380,580	(26,026)
Operating services	90,300	144,200	78,612	65,588
Materials and supplies	7,700	9,650	7,185	2,465
Travel and other charges	2,500	1,000	31,889	(30,889)
Capital outlay			6,380	(6,380)
Total expenditures	<u>451,921</u>	<u>509,404</u>	<u>504,646</u>	<u>4,758</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(8,921)	(15,504)	(7,420)	8,084
FUND BALANCE AT BEGINNING OF YEAR	<u>42,027</u>	<u>42,027</u>	<u>52,720</u>	<u>(10,693)</u>
FUND BALANCE AT END OF YEAR	<u>\$33,106</u>	<u>\$26,523</u>	<u>\$45,300</u>	<u>(\$2,609)</u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

NOTES TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2021

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the East Carroll Parish Clerk's office during the month of June for comments from taxpayers. The budget is then legally adopted by the clerk and amended during the year, as necessary. The budget is established and controlled by the clerk at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

East Carroll Parish Clerk of Court
Schedule of Changes in Net OPEB Liability and Related Ratios
FYE June 30, 2021

Total OPEB Liability	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Service cost	\$11,288	\$11,652	\$7,612	\$9,377
Interest	16,579	14,681	16,090	10,117
Changes of benefits terms	NONE	NONE	NONE	NONE
Differences between expected and actual experience	717	(10,149)	46,188	13,754
Changes of assumptions	NONE	55,323	(142,157)	18,890
Benefit payments	<u>(19,302)</u>	<u>(16,487)</u>	<u>(28,390)</u>	<u>(32,802)</u>
Net change in total OPEB liability	9,282	55,020	(100,657)	19,336
Total OPEB liability - beginning	<u>456,337</u>	<u>465,618</u>	<u>520,638</u>	<u>419,981</u>
Total OPEB liability - ending	<u>\$465,619</u>	<u>\$520,638</u>	<u>\$419,981</u>	<u>\$439,317</u>
Covered employee payroll	\$280,641	\$276,661	\$253,481	\$231,381
Net OPEB liability as a percentage of covered-employee payroll	165.91%	188.19%	165.69%	189.86%

Notes to Schedule:

<i>Benefit Changes</i>	None	None	None	None
------------------------	------	------	------	------

Changes in Assumptions: The following are the discount rates used in each period:

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

Mortality Rates

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

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

See independent auditor's report and the related notes to the financial statements.

East Carroll Parish Clerk of Court
Schedule of Employer's Share of Net Pension Liability
June 30, 2021

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.286661%	\$386,666	\$253,486	152.54%	79.37%
2015	0.266730%	\$400,103	\$240,884	166.10%	78.13%
2016	0.283472%	\$524,416	\$258,739	202.68%	74.17%
2017	0.307854%	\$465,763	\$277,727	167.71%	79.69%
2018	0.283527%	\$488,224	\$272,585	179.11%	79.08%
2019	0.262201%	\$476,155	\$255,739	186.19%	77.93%
2020	0.255639%	\$615,033	\$253,481	242.63%	72.09%

* Amounts presented were determined as of the measurement date (prior fiscal year end).

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

See independent auditor's report and the related notes to the financial statements.

**East Carroll Parish Clerk of Court
Schedule of Employer Contributions
June 30, 2021**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$46,895	\$46,895	\$0	\$253,486	18.50%
2015	\$45,768	\$45,768	\$0	\$240,884	19.00%
2016	\$49,160	\$49,160	\$0	\$258,739	19.00%
2017	\$52,768	\$52,768	\$0	\$277,727	19.00%
2018	\$51,791	\$51,791	\$0	\$272,585	19.00%
2019	\$48,590	\$48,590	\$0	\$255,739	19.00%
2020	\$48,161	\$48,161	\$0	\$253,481	19.00%

* Amounts presented were determined as of the end of the fiscal year.

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

See independent auditor's report and the related notes to the financial statements.

OTHER SUPPLEMENTARY INFORMATION

PART III

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2021

RENE THOMAS WILLIAMS, CLERK OF COURT

PURPOSE	AMOUNT
Salary	\$110,154
Expense Allowance	13,475
Supplemental Compensation	24,600
Election expense	1,800
Benefits-insurance	8,071
Benefits-retirement	31,128
Benefits-medicare	2,419
Benefits-deferred compensation	6,000
Auto Allowance	7,013
Registration fees	600
Membership dues-Clerk's Association	2,223

See independent auditor's report.

EAST CARROLL PARISH CLERK OF COURT
 Lake Providence, Louisiana
 JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
 For the Year Ended June 30, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2020	Second Six Month Period Ended 6/30/2021
Receipts From:		
East Carroll Parish Sheriff - Criminal Court Costs/Fees	\$34,210	\$33,996
East Carroll Parish Sheriff - Bond Fees	86	228
East Carroll Parish Police Jury - Criminal Court Costs/Fees	570	700
Subtotal Receipts	\$34,866	\$34,924
Total: Ending Balance of Amounts collected but not Received	NONE	NONE

See independent auditor's report.

EAST CARROLL PARISH CLERK OF COURT
 Lake Providence, Louisiana
 JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
 For the Year Ended June 30, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended	Second Six Month Period Ended
Beginning Balance of Amounts Collected	\$171,585	\$201,897
Add: Collections		
Civil Fees	78,683	84,634
Subtotal Collections	78,683	84,634
Less: Disbursements To Governments & Nonprofits		
East Carroll Parish Sheriff, Civil Fees	959	2,152
Louisiana State Treasurer, Judicial Supplemental Compensation, Civil Fees	1,866	1,975
Judicial Expense, Civil Fees	1,065	1,155
Louisiana Supreme Court, Civil Fees	107	38
Secretary of State, Civil Fees	550	350
Second Circuit Court of Appeal, Civil Fees	NONE	653
Acadia Parish Sheriff, Service/Collection Fees	NONE	59
Avoyelles Parish Sheriff, Service/Collection Fees	NONE	134
Caddo Parish Sheriff, Service/Collection Fees	109	212
Caldwell Parish Sheriff, Service/Collection Fees	NONE	30
East Baton Rouge Sheriff, Service/Collection Fees	1,550	2,028
Jefferson Parish Sheriff, Service/Collection Fees	30	130
Lafayette Parish Sheriff, Service/Collection Fees	NONE	30
Lincoln Parish Sheriff, Service/Collection Fees	NONE	140
Livingston Parish Sheriff, Service/Collection Fees	43	NONE
Madison Parish Sheriff, Service/Collection Fees	180	150
Morehouse Parish Sheriff, Service/Collection Fees	257	158
Orleans Parish Sheriff, Service/Collection Fees	120	35
Ouachita Parish Sheriff, Service/Collection Fees	426	551
Rapides Parish Sheriff, Service/Collection Fees	35	71
Richland Parish Sheriff, Service/Collection Fees	254	279
St. Landry Parish Sheriff, Service/Collection Fees	NONE	64
St. James Parish Sheriff, Service/Collection Fees	NONE	45
St. Tammany Parish Sheriff, Service/Collection Fees	NONE	78
Tangipahoa Parish Sheriff, Service/Collection Fees	38	NONE
Terrebonne Parish Sheriff, Service/Collection Fees	38	NONE
Union Parish Sheriff, Service/Collection Fees	NONE	30
West Carroll Parish Sheriff, Service/Collection Fees	195	322
Less: Amounts Retained by Collecting Agency		
East Carroll Parish Clerk of Court, Civil Fees	38,249	48,920
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	2,300	11,860

East Carroll Parish Clerk of Court
Justice System Funding Schedule -
Collecting/Disbursing
FYE June 30, 2021

Schedule 7

CASH BASIS PRESENTATION	First Six Month Period Ended	Second Six Month Period Ended
Subtotal Disbursements/Retainage	\$48,371	\$71,649
Total: Ending Balance of Amounts collected but not Disbursed/Retained	<u>\$201,897</u>	<u>\$214,882</u>

See independent auditor's report.

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent auditor's report on compliance and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**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***

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

I 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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund and the fiduciary funds of the East Carroll Parish Clerk of Court, a component unit of the East Carroll Parish Police Jury, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the East Carroll Parish Clerk of Court's basic financial statements, and have issued my report thereon dated December 22, 2021.

Internal Control Over Financial Reporting

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

A deficiency in internal control exist 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 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.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during my audit I did identify a certain deficiency in internal control, described in the accompanying schedule of audit findings as item 2021-001, that I consider to be a material weakness.

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2021

Compliance and Other Matters

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

East Carroll Parish Clerk of Court's Response to Finding

East Carroll Parish Clerk of Court's response to the finding identified in my audit is described in the accompanying schedule of audit results. East Carroll Parish Clerk of Court's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Carroll Parish Clerk of Court's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Carroll Parish Clerk of Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana
December 22, 2021

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

Schedule of Audit Findings
For the Year Ended June 30, 2021

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the East Carroll Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of the East Carroll Parish Clerk of Court were disclosed during the audit.
3. One material weakness relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

2021-001 Inadequate Segregation of Duties

Criteria: Adequate segregation of duties is essential to proper internal control.

Condition: The segregation of duties is inadequate to provide effective internal control.

Cause of Condition: The condition is due to economic limitations.

Effect of Condition: Not determined.

Recommendation: No action is recommended.

Response: Management is in the process of segregating duties as much as the staffing of the office will allow.

EAST CARROLL PARISH CLERK OF COURT
Lake Providence, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2021

The following is a summary of the status of prior year findings included in the auditors report as of and for the year ended June 30, 2020:

2020-001 Inadequate Segregation of Duties

Condition: The segregation of duties is inadequate to provide effective internal control.

Status: This finding has not been resolved and is repeated for the current year.

2020-002 Need to Comply with Louisiana Local Government Budget Act

Condition: The Clerk's office did not advertise the public hearing for the original budget.

Status: This finding has been resolved.

Rene Thomas Williams
Clerk of Court – East Carroll Parish
400 First St., Suite 3
Lake Providence, LA 71254
Telephone (318)559-2399
Fax (318)559-0037
rene.ecpclerk@bellsouth.net

December 22, 2021

TO: Louisiana Legislative Auditor

IN RE: Findings – Financial Statement

In response to 2021-001 Inadequate Segregation of Duties:

All bank reconciliations will be performed in a timely manner by the Chief Financial Officer and reviewed by another deputy in the office.

We are in the process of segregating duties as much as the staffing of our office will allow.

Thank You,



Rene Thomas Williams
Clerk of Court