

**ST. HELENA PARISH CLERK OF COURT
GREENSBURG, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2022



**Hebert Johnson
& Associates, Inc.**
Certified Public Accountants

A Professional Accounting Corporation

St. Helena Parish Clerk of Court

**Annual Financial Statements
As of and for the Year Ended June 30, 2022
With Supplemental Information Schedules**

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St. Helena Parish Clerk of Court
Annual Financial Statements
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With Supplemental Information Schedules

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A PROFESSIONAL ACCOUNTING CORPORATION

Independent Auditor's Report

To the Honorable Mildred Cyprian
St. Helena Parish Clerk of Court
P.O. Box 308
Greensburg, LA 70441

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 St. Helena Parish Clerk of Court, Greensburg, Louisiana, a component unit of the St. Helena Parish Police Jury, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the St. Helena 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 St. Helena Parish Clerk of Court, Greensburg, Louisiana, a component unit of the St. Helena Parish Police Jury, as of June 30, 2022, and the respective changes in financial position, thereof 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 St. Helena 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 the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 34, Schedule of Changes in the Clerk's Total OPEB Liability and Related Ratios on page 35, Schedule of the St. Helena Parish Clerk of Court's Proportionate Share of the Net Pension Liability on page 36, and the Schedule of the St. Helena Parish Clerk of Court's Contributions on page 37 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Helena Parish Clerk of Court's basic financial statements. The Schedule of Justice System Funding – Collecting/Disbursing and the Schedule of Compensation, Benefits, and Other Payments to Agency Head 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 relate 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 Schedule of Justice System Funding – Collecting/Disbursing and the Schedule of Compensation, Benefits, and Other Payments to Agency Head 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 November 4, 2022, on our consideration of St. Helena 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 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 St. Helena 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 St. Helena Parish Clerk of Court's internal control over financial reporting and compliance.

Chris. Johnson

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Ponchatoula, Louisiana
November 4, 2022

Basic Financial Statements
Government-Wide Financial Statements

St. Helena Parish Clerk of Court
Statement of Net Position
As of June 30, 2022

Statement A

**Governmental
Activities**

Assets

Current Assets:

Cash and Cash Equivalents

\$ 183,062

Due from Advanced Deposit Fund

12,755

Total Current Assets

195,817

Capital Assets:

Capital Assets, Net

29,794

Total Capital Assets

29,794

Total Assets

225,611

Deferred Outflows of Resources

Pension Related

140,035

OPEB Related

180,631

Total Deferred Outflows of Resources

320,666

Total Assets and Deferred outflows of resources

546,277

Liabilities

Current Liabilities:

Accounts Payable

1,009

Payroll Liabilities

7,282

Total Current Liabilities

8,291

Long Term Liabilities:

Net Pension liability

364,040

Other Post-Employment Benefits

431,029

Total Long Term Liabilities

795,069

Total Liabilities

803,360

Deferred Inflows of Resources

Pension Related

216,120

OPEB Related

114,218

Total Deferred Inflows of Resources

330,338

Net Position

Net Investment in Capital Assets

29,794

Unrestricted

(617,215)

Total Net Position

\$ (587,421)

The accompanying notes are an integral part of this statement.

**St. Helena Parish Clerk of Court
Statement of Activities
For the Year Ended June 30, 2022**

| | Program Revenues | | | Net (Expenses) Revenues and Change in Net Position | |
|--------------------------------------|------------------|----------------------------|--------------------------------|---|--------------------------------|
| | Expenses | Charges for Services | Operating | | Capital |
| | | | Grants & Contri- butions | | Grants & Contri- butions |
| Governmental Activities | | | | | |
| General Government | \$ 425,331 | \$ 446,008 | \$ 57,525 | \$ - | |
| Total Governmental Activities | 425,331 | 446,008 | 57,525 | - | |
| General Revenues: | | | | | |
| Interest Income | | | | 16 | |
| Total General Revenues | | | | 16 | |
| Change in Net Position | | | | 78,218 | |
| Net Position, Beginning | | | | (665,639) | |
| Net Position, Ending | | | | \$ (587,421) | |

The accompanying notes are an integral part of this statement.

Basic Financial Statements
Fund Financial Statements

**St. Helena Parish Clerk of Court
Balance Sheet- Governmental Funds
As of June 30, 2022**

| | <u>General Fund</u> |
|---|---------------------|
| Assets | |
| Cash and Equivalents | \$ 183,062 |
| Due from Advanced Deposit Fund | <u>12,755</u> |
| Total Assets | <u>\$ 195,817</u> |
| | |
| Liabilities and Fund Balance | |
| Liabilities: | |
| Accounts Payable | \$ 1,009 |
| Payroll Liabilities | <u>7,282</u> |
| Total Liabilities | <u>8,291</u> |
| Fund Balance: | |
| Unassigned Fund Balance | <u>187,526</u> |
| Total Fund Balance | <u>187,526</u> |
| | |
| Total Liabilities and Fund Balance | <u>\$ 195,817</u> |

The accompanying notes are an integral part of this statement.

St. Helena Parish Clerk of Court
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
As of June 30, 2022

Fund Balances, Total Governmental Funds (Statement C) \$ 187,526

Amounts reported for governmental activities in the Statement of Net Position are different because:

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

| | | |
|--|------------------|--------|
| Capital Assets, Cost | \$ 192,447 | |
| Capital Assets, Accumulated Depreciation | <u>(162,653)</u> | 29,794 |

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund as follows:

| | | |
|-------------------------------|------------------|-----------|
| Net Pension Liability | \$ (364,040) | |
| Net OPEB Obligation Liability | <u>(431,029)</u> | (795,069) |

Pension and other postemployment benefits related deferred outflows of resources are not due and payable in the current year; and, therefore, are not reported in the governmental fund as follows:

| | | |
|--------------------------------------|-----------|------------------|
| Deferred Outflows of Resources, NPL | 140,035 | |
| Deferred Outflows of Resources, OPEB | 180,631 | |
| Deferred Inflows of Resources, NPL | (216,120) | |
| Deferred Inflows of Resources, OPEB | (114,218) | (9,672) |
| | | <u>(774,947)</u> |

Net Position of Governmental Activities (Statement A) \$ (587,421)

The accompanying notes are an integral part of this statement.

**St. Helena Parish Clerk of Court
Statement of Revenues, Expenditures and
Changes in Fund Balance-Governmental Funds
For the Year Ended June 30, 2022**

| Revenues | <u>General Fund</u> |
|------------------------------------|----------------------------|
| Fees, Charges & Commission | |
| Court Costs, Fees and Charges | \$ 190,099 |
| Fees for Recording Legal Documents | 177,320 |
| Fees for Copies & Certified Copies | 53,300 |
| Interest Earnings | 16 |
| Licenses and Permits | 1,877 |
| Birth Certificates | 20,268 |
| Other Revenues | 3,144 |
| Clerk's Supplemental Pay | 24,600 |
| Total Revenues | <u>470,624</u> |
| | |
| Expenditures | |
| General Government | |
| Accounting Fees | 11,800 |
| Birth Certificates | 8,580 |
| Conventions | 977 |
| Dues and Subscriptions | 2,223 |
| Insurance | 2,000 |
| Insurance, Health | 11,570 |
| Marriage License Fees | 750 |
| Office Supplies | 1,890 |
| Payroll Taxes | 7,183 |
| Portal Fees | 4,540 |
| Postage | 3,361 |
| Retirement | 52,895 |
| Salaries | 298,355 |
| Supplemental Pay | 4,833 |
| Telephone | 3,902 |
| Capital Outlay | 1,275 |
| Total Expenditures | <u>416,134</u> |
| | |
| Net Change in Fund Balance | <u>54,490</u> |
| | |
| Fund Balance, Beginning | <u>133,036</u> |
| Fund Balance, Ending | <u>\$ 187,526</u> |

The accompanying notes are an integral part of this statement.

**St. Helena Parish Clerk of Court
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
For the Year ended June 30, 2022**

| | | |
|---|-----------------|----------------------|
| Net Change in Fund Balances, Total Government Funds, Statement E | \$ | 54,490 |
| <p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period:</p> | | |
| Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures, and Changes in Fund Balance | \$ | 1,275 |
| Less: | | |
| Current Year Depreciation | <u>(10,765)</u> | (9,490) |
| The net change in the liability for OPEB is reported in the government-wide statements, but not in the governmental fund statements | | (5,029) |
| Non-employer contributions to cost-sharing pension plan | | 32,925 |
| Pension Expense not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure. | | 5,322 |
| Change in Net Position of Governmental Activities, Statement B | \$ | <u>78,218</u> |

The accompanying notes are an integral part of this statement.

St. Helena Parish Clerk of Court
Statement of Fiduciary Net Position - Custodial Funds
As of June 30, 2022

| | <u>Advanced Deposit Fund</u> | <u>Registry of Court Fund</u> | <u>Total Custodial Funds</u> |
|-------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|
| Assets | | | |
| Cash and Cash Equivalents | \$ 138,885 | \$ 176,680 | \$ 315,565 |
| Total Assets | <u>138,885</u> | <u>176,680</u> | <u>315,565</u> |
| Liabilities | | | |
| Due to Litigants and Others | 2,987 | - | 2,987 |
| Due to General Fund | 12,485 | - | - |
| Total Liabilities | <u>15,472</u> | <u>-</u> | <u>2,987</u> |
| Net Position | | | |
| Restricted for Litigants and Others | \$ <u>123,413</u> | \$ <u>176,680</u> | \$ <u>312,578</u> |

The accompanying notes are an integral part of this statement.

St. Helena Parish Clerk of Court
Statement of Changes in Fiduciary Net Position -
Custodial Funds
For the year ended June 30, 2022

| | <u>Advanced Deposit Fund</u> | <u>Registry of Court Fund</u> | <u>Total Custodial Funds</u> |
|--|--------------------------------------|-----------------------------------|--------------------------------------|
| Additions | | | |
| Suits and Successions | \$ 183,769 | \$ 15 | \$ 183,784 |
| Interest Earned | 75 | 509 | 584 |
| Total Additions | <u>183,844</u> | <u>524</u> | <u>184,368</u> |
| Reductions | | | |
| Settlements to Litigants | 164,961 | 7,783 | 172,744 |
| Other Reductions | 6,478 | - | 6,478 |
| Total Reductions | <u>171,439</u> | <u>7,783</u> | <u>179,222</u> |
| Net Increase (Decrease) in Fiduciary Net Position | 12,405 | (7,259) | 5,146 |
| Net Position, Beginning | <u>111,008</u> | <u>183,939</u> | <u>294,947</u> |
| Net Position, Ending | <u>\$ 123,413</u> | <u>\$ 176,680</u> | <u>\$ 300,093</u> |

The accompanying notes are an integral part of this statement.

Basic Financial Statements

Notes to the Financial Statements

**St. Helena Parish Clerk of Court
Greensburg, 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 St. Helena Parish Clerk of Court, serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying basic financial statements of the St. Helena Parish Clerk of Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. 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, as amended by GASB Statements described in the following paragraphs.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net position by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net position by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Footnote K – Net Position and Fund Equity*. Management has elected to not present the Management's Discussion and Analysis.

B. Reporting Entity

GASB Statement 14, as amended by GASB 61, establishes criteria for determining the reporting entity and component units that should be included within the reporting entity. The Clerk of Court is an independently elected official; however, the Clerk of Court is fiscally dependent on the St. Helena Parish Police Jury. The Police Jury maintains and operates the parish courthouse in which the Clerk of Court's office is located and provides funds for equipment and furniture of the Clerk of Court's office. Because the Clerk of Court is fiscally dependent on the Police Jury, the Clerk of Court was determined to be a component unit of the St. Helena Parish Police Jury, the financial reporting entity. As a component unit, the accompanying financial statements are to be included within the reporting of the primary government, either blended within those financial statements or separately reported as a discrete component unit.

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 financial reporting entity.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

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

C. Fund Accounting

The Clerk of Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions 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 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. The following are the St. Helena Parish Clerk of Court's *governmental funds*:

General Fund – the primary operating fund of the Clerk and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Clerk's policy.

Custodial Funds – focuses on net position and changes in net position. The fund accounted for in this category by the Clerk is a custodial fund (formerly agency fund). The custodial fund accounts for assets held by the clerk as an agent for litigants held pending court action.

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 court costs have been paid.

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

D. Measurement Focus/Basis of Accounting

Fund Financial Statements (FFS)

Separate financial statements are provided for governmental funds and fiduciary funds, even though the later are excluded from the government-wide financial statements. Major individual governmental funds are presented as separate columns in the fund financial statements.

Governmental fund financial statements, Statement C and E, are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

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

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.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financial source/use) are accounted for as other financing sources (uses).

Basic Financial Statements - Government-Wide Financial Statements (GWFS)

The government-wide financial statements, Statements A and B, are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of the interfund activity, if applicable, has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

E. Budgets

The Clerk of Court uses the following budget practices:

The Clerk of Court prepares a budget prior to the beginning of each fiscal year based upon prior year and anticipated current year expenditures and anticipated revenues for the budget year.

The proposed budget is prepared on the modified accrual basis (GAAP) of accounting and is made available for public inspection at least 15 days prior to the beginning of each fiscal year. Appropriations lapse at the end of each fiscal year. The Clerk has the authority to make changes or amendments within various budget classifications.

F. Cash, Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of three months or less from the date of acquisition. Under state law, the Clerk may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

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

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

G. Inventories and Prepaid Items

The Clerk uses the purchase method for accounting for expendable supplies whereby expenditures are recognized when the items are purchased. The Clerk did not record any inventory at June 30, 2022. Certain payments for insurance reflect cost applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. However, the Clerk did not record any prepaid items at June 30, 2022.

H. Receivables and Payables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends. In the governmental fund financial statements, receivables are recorded when they are both measurable and available.

I. 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.

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

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> |
|------------------------|------------------------|
| Furniture and Fixtures | 7 Years |
| Equipment | 5 Years |
| Computers and Software | 5 Years |

J. Compensated Absences

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

All employees with permanent status will be granted ten sick leave days and ten annual leave days. The employee will have until the end of the fiscal year to use their annual and sick leave days. Upon voluntary or involuntary termination, the employee may be compensated for unused annual leave, but will not be compensated for unused sick leave. As such, no liability exists at year end related to compensated absences.

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K. Net Position and Fund Equity

GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, required reclassification of net assets into three separate components. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB Statement No. 63 requires the following components of net position:

- **Net Investment in Capital Assets Component of Net Position**

The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

- **Restricted Component of Net Position**

The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

- **Unrestricted Component of Net Position**

The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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.

In the fund statements, governmental fund equity is classified as fund balance. The Clerk of Court adopted GASB 54 for the year ended December 31, 2011. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- **Nonspendable.** These are amounts that cannot be spent either, because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted.** These are amounts that can be spent only for specific purposes, because of constitutional provisions, enabling legislation or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

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- **Committed.** These are amounts that can be used only for specific purposes determined by a formal decision of the highest level of decision making authority, which is the Clerk. To be reported as committed amounts, they cannot be used for any other purposes unless the government takes the same highest level action to remove or change the constraint.
- **Assigned.** These are amounts that do not meet the criteria to be classified as restricted or committed, but are intended to be used for specific purposes based on the discretion of the Clerk.
- **Unassigned.** These are all other spendable amounts that are available for any purpose, based on the discretion of the Clerk. Positive amounts are reported only in the general fund.

When restricted, committed, assigned, or unassigned fund balances are available, the Clerk considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds as needed, unless it has been provided for otherwise in the restriction, commitment, or assignment action.

L. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the Clerk, which are either unusual in nature or infrequent in occurrence.

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 amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

N. Reconciliations of Government-Wide and Fund Financial Statements

Explanation of certain 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 certain differences between the governmental fund statement of revenues, expenses, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

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2. Cash, Cash Equivalents and Investments

At June 30, 2022, the Clerk has cash, cash equivalents and investments (book balances) as follows:

| | |
|--|-------------------|
| Demand Deposits | \$ 319,600 |
| Louisiana Asset Management Pool (LAMP) | 179,027 |
| | <u>\$ 498,627</u> |

These deposits 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.

Custodial credit risk as it relates to cash deposits is the risk that in the event of a bank failure, the government's deposits may not be returned. At June 30, 2022, the Clerk has \$281,949 in deposits other than LAMP (collected bank balances). These deposits were in a single financial institution with cash deposits secured by \$250,000 of federal deposit insurance and an excess of pledged securities held by the custodial bank pledged to the Clerk's account to cover the remaining deposits of \$39,949. The Clerk does not have a deposit policy for custodial credit risk.

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The Clerk records its LAMP deposits within cash and cash equivalents.

3. Investments

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Clerk or its agent in the Clerk's name
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Clerk's name
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the Clerk's name

In accordance with GASB Codification Section 150.165, the investment in LAMP at June 30, 2022, is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. The investment in LAMP is stated at the value of the pool shares, which is the same as the fair value, and has been categorized as cash equivalents. LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprised of the State Treasurer, representatives from various organizations of local government, the Government Finance Office Association of Louisiana, and the Society of Louisiana CPAs. Only local governments 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.

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

While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money market funds. 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 40, Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest 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:

1. Credit risk: LAMP is rated AAA by Standard and Poor's
2. 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.
3. Concentration of credit risk: Pooled investments are excluded from the five percent disclosure requirement.
4. 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. The WAM for LAMP's total investments, as provided by LAMP, is 56 days as of June 30, 2022.
5. Foreign currency risk: Not applicable to 2a7-like pools.

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

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with 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 calling (800) 249-5267.

The Clerk records its LAMP deposits within cash and cash equivalents.

Interest Rate Risk: The Clerk does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

4. Receivables

The Clerk had no receivables at June 30, 2022.

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5. Capital Assets

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

| | Beginning Balance | Increases | Decreases | Ending Balance |
|--|----------------------|-------------------|-------------|-------------------|
| Governmental Activities Capital Assets: | | | | |
| Furniture and Fixtures | \$ 1,899 | \$ - | \$ - | \$ 1,899 |
| Computers and Software | 189,120 | 1,275 | - | 190,395 |
| Equipment | 153 | - | - | 153 |
| Total Capital Assets Being Depreciated | <u>191,172</u> | <u>1,275</u> | <u>-</u> | <u>192,447</u> |
| Less Accumulated Depreciation: | | | | |
| Furniture and Fixtures | (1,899) | - | - | (1,899) |
| Computers and Software | (149,836) | (10,765) | - | (160,601) |
| Equipment | (153) | - | - | (153) |
| Total Accumulated Depreciation | <u>(151,888)</u> | <u>(10,765)</u> | <u>-</u> | <u>(162,653)</u> |
| Governmental Activities Capital, Net | <u>\$ 39,284</u> | <u>\$ (9,490)</u> | <u>\$ -</u> | <u>\$ 29,794</u> |

Depreciation was charged to governmental functions as follows:

| | |
|--------------------|------------------|
| General Government | <u>\$ 10,765</u> |
|--------------------|------------------|

6. Pension Plan

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

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. That report may be obtained by writing to the Louisiana Clerk of Court's Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162. The plan can also be found on the Louisiana Legislative Auditor's website, www.lia.la.gov.

The Clerk's office implemented Government Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pensions and Statement 71 on Pension Transition for Contributions Made Subsequent to the Measurement Date-an Amendment of GASB 68. These standards require the Clerk's office to record its proportional share of each of the pension plans Net Pension Liability and report the following disclosures:

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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Retirement 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 60 if hired on or after January 1, 2011), and terminating employment. Regular retirement benefits, payable monthly for life, is equal to 3% percent of the member's 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 3½% 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 increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% 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.

Disability Benefits:

Disability benefits are awarded to active members who are totally and permanently disabled as a result of injuries sustained in the line of duty or to active members with 10 or more years of credible service who are totally disabled due to any cause. A member who is officially certified as totally or permanently disabled by the State Medical Disability Board will be paid monthly disability retirement benefits equal to the greater of forty percent of their monthly average final compensation or 75% of their monthly regular retirement benefit computed as per R.S. 11:1521 (C).

Survivor Benefits:

Upon the death of any active contributing member with less than five years of credited service, his/her accumulated contributions are paid to his/her designated beneficiary. Upon the death of any active contributing member with five or more years of credited service, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. Benefit payments are to commence on the date a member would have first become eligible for normal retirement assuming continued service until that time. In lieu of a deferred survivor benefit, the surviving spouse may elect benefits payable immediately with benefits reduced ¼ of 1% for each month by which payments commence in advance of member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children shall be paid ½ of the member's accrued retirement benefit in equal shares. Upon the death of any former member with less than 12 years of service, the designated beneficiary may receive his/her accumulated contributions. Upon the death of any former member with 12 or more years of service, automatic option 2 benefits are payable to the surviving spouse with payments to commence on the member's retirement eligibility date. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

Deferred Retirement Option Plan:

In lieu of terminating employment and accepting a service retirement allowance, any member of the Fund who is eligible for a service retirement allowance may elect to participate in the Deferred Retirement Option Plan (DROP) for up to 36 months and defer the receipt of benefits. Upon commencement of participation in the plan, active membership in the Fund terminates and the participant's contributions cease; however, employer contributions continue. Compensation and creditable service remain as they existed on the effective date of commencement of participation in the plan. The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account. Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at his option, a lump sum payment from the DROP account equal to the payments to the

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account or a true annuity based upon his account (subject to approval by the Board of Trustees). In addition, the member receives the monthly benefits that were paid into the DROP fund during his period of participation. If employment is not terminated at the end of the participation period, payments into the account cease and the member resumes active contributing membership in the Fund. Interest is paid on DROP account balances for members who complete their DROP participation but do not terminate employment. The interest earnings are based on the actual rate of return on funds in such accounts. These interest accruals cease upon termination of employment.

Upon termination, the member receives a lump sum payments from the DROP fund equal to the payments made to that fund on his behalf or a true annuity based in his account (subject to approval by the Board of Trustees). The monthly benefit payments that were being paid into the DROP fund are paid to the retiree and an additional benefit based on his additional service rendered since termination of DROP participation is calculated using the normal method of benefit computation. Prior to January 1, 2011, the average compensation used to calculate the additional benefit is that used to calculate the original benefit unless his period of additional service is at least 36 months. Effective January 1, 2011, the average compensation for members whose additional service is less than 36 months is equal to the lesser amount used to calculate his original benefit or the compensation earned in the period of additional service divided by the number of months of additional service. For former DROP participants who retire after December 30, 2010, the period used to determine final average compensation for post-DROP service is 36 months plus the number of whole months elapsed from January 1, 2011 to the date of DROP entry. In no event can the entire monthly benefit amount paid to the retiree exceed 100% of the average compensation used to compute the additional benefit. If a participant dies during the period of participation in the program, a lump sum payment equal to his account balance is paid to his named beneficiary or, if none, to his estate.

Cost of Living Adjustments:

The Board of Trustees is authorized to grant retired members and widows of members who have been retired for at least one full calendar year an annual cost of 2.5% of their benefit (not to exceed \$40 per month), and all retired members and widows who are 65 years of age or older a 2% increase in their original benefit (or their benefit as of October 1, 1977, if they retired prior to that time). In order to grant the 2.5% COLA, the increase in the consumer price index must have exceeded 3% since the last COLA granted. In order for the Board to grant either of these increases, the Fund must meet certain other criteria as detailed in the Louisiana statute relating to funding status. In lieu of granting the above cost of living increases, Louisiana statutes allow the Board to grant a cost of living increase where the benefits shall be calculated using the number of years of service at retirement or at death plus the number of years since retirement or death multiplied by the cost of living amount which cannot exceed \$1.

Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2022, the actual employer contribution rate was 22.25%.

In accordance with state statute, the Fund 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, but are not considered special fund situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2022.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Clerk of Court is required to contribute at an actuarially determined rate. The rate, at June 30, 2022, is 22.25 percent of annual covered payroll. Contributions to the System also included one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the St. Helena Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised

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Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The St. Helena Parish Clerk of Court's contributions to the System for the years ended June 30, 2022, 2021, and 2020, were \$52,895, \$58,005 and \$54,279 respectively, equal to the 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 \$364,040 for its proportionate share of the net pension liability of the System. 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 contribution of all participating, actuarially determined. At June 30, 2021, the Clerk's proportion was 0.2736%, which was a decrease of 0.0145% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Clerk recognized pension expense of \$47,573 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

At June 30, 2022, the Clerk reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual experience | \$ 10,149 | \$ 6,108 |
| Changes of Assumptions | 78,591 | - |
| Net difference between projected and actual earnings on pension plan investments | - | 161,019 |
| Changes in proportion and differences between Employer contributions and proportionate share of contributions | (303) | 48,993 |
| Employer contributions subsequent to the measurement date | 51,598 | - |
| Total | \$ 140,035 | \$ 216,120 |

The Clerk reported a total of \$51,598 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2021 which will be recognized as a reduction in net pension liability in the year ended June 30, 2023.

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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year</u> | |
|-------------|---------------------|
| 2023 | \$ (21,570) |
| 2024 | (31,985) |
| 2025 | (62,393) |
| 2026 | (76) |
| | <u>\$ (116,024)</u> |

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 is as follows:

| | |
|------------------------------|------------------|
| 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 Increases | 1-5 years of service -- 6.2% 5 years or more -- 5.0% |
| Inflation Rate | 2.4% |
| 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 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 2021 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study for the period July 1, 2014 – June 30, 2019, unless otherwise specified. In cases where benefit structures were changes after the experience study period, assumptions were based on future experiences.

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The mortality rate assumption was verified by combining data from this plan with two other statewide plans which have similar workforce composition in order to produce a credible experience. The aggregated data was collected over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long-term expected rate of return was 6.02% as of June 30, 2022. Best estimates of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2021 is summarized in the following table:

| Asset Class | Target Asset Allocation | Long-Term Expected Portfolio Real Rate of Return |
|----------------------|----------------------------|--|
| Fixed Income: | | |
| Domestic Bonds | 25.00% | 2.50% |
| International Bonds | | 3.50% |
| Domestic Equity | 38.00% | 7.50% |
| International Equity | 22.00% | 8.50% |
| Real Estate | 15.00% | 4.50% |
| Totals | <u>100.00%</u> | |

The discount rate used to measure the total pension liability was 6.575%. 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 the Board of Trustees and the Public Retirement System Actuarial Committee (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.

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

The following presents the Clerk's proportionate share of the net pension liability of LCCRRF as of June 30, 2021 using the discount rate of 6.55%, as well as what the Clerk's proportionate share of the 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 7.55% than the current rate:

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| | 1% Decrease 5.55% | Current Discount Rate 6.55% | 1% Increase 7.55% |
|---|----------------------|-----------------------------------|----------------------|
| LCCRRF | | | |
| Rates of St. Helena Parish Clerk of Court Share of NPL | \$ 641,699 | \$ 364,040 | \$ 130,158 |

7. Other Post-Employment 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 50% of retiree and 0% of dependent pre-Medicare health, Medicare Supplement, vision, and dental insurance premiums. The plan also provides for payment of 50% 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 | 2 |
| Inactive employees entitled to but not yet receiving receiving benefits payments | 0 |
| Active Employees | 2 |
| Total | 4 |

The Clerk’s total OPEB liability of \$431,029 was measured as of June 30, 2022 and was determined by an actuarial valuation as 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 5.0% for 2028 and later years. |

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Greensburg, Louisiana**

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

| | |
|---------------------|--|
| Medicare Advantage: | 4.5% for 2022, 4.25% for 2023, decreasing 0.25% per year to an ultimate rate of 3.0% 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: | 50% for retirees and 100% for dependents. |
| Medicare Advantage: | 50% for retirees and 100% for dependents. |
| Dental: | 50% for retirees and 100% for dependents. |
| Vision: | 50% for retirees and 100% for dependents. |
| Basic Life Insurance | 50% |

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 Annuitant mortality table, Generational with Projection Scale MP-2021 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 Total OPEB Liability

| | Total OPEB Liability |
|--|-------------------------|
| Balance at 6/30/2021 | \$ 525,304 |
| Changes for the year: | |
| Service Cost | 2,120 |
| Interest | 10,030 |
| Differences between expected and actual experience | (69,694) |
| Changes in Assumptions/Inputs | (26,677) |
| Change in Benefit Terms | - |
| Benefit payments | (10,054) |
| Administrative Expense | - |
| Net Changes | (94,275) |
| Balance at 6/30/2022 | \$ 431,029 |

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

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

Changes in the Total OPEB Liability

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

| | 1% Decrease (2.69%) | Discount Rate (3.69%) | 1% Increase (4.69%) |
|----------------------|------------------------|--------------------------|------------------------|
| Total OPEB Liability | \$ 476,981 | \$ 431,029 | \$ 378,011 |

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

| | 1% Decrease | Trend Rate | 1% Increase |
|----------------------|-------------|------------|-------------|
| Total OPEB Liability | \$ 393,316 | \$ 431,029 | \$ 474,943 |

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 \$15,083. At June 30, 2022, the Clerk reported deferred outflows of resources and deferred inflows of resources and related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|-----------------------------------|----------------------------------|
| Differences between expected and actual experience | \$ 157,968 | \$ 80,117 |
| Changes of Assumptions or Other Inputs | 22,663 | 34,101 |
| Total | \$ 180,631 | \$ 114,218 |

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

| Year | | |
|------------|----|--------|
| 2023 | \$ | 2,933 |
| 2024 | \$ | 3,645 |
| 2025 | \$ | 5,243 |
| 2026 | \$ | 5,243 |
| 2027 | \$ | 24,517 |
| Thereafter | \$ | 24,832 |

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

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

8. Short-Term Debt

The Clerk did not have any short-term debt at June 30, 2022.

9. Leases

The Clerk did not have any leases at June 30, 2022.

10. Long-Term Obligations

The Clerk did not have any long-term obligations at June 30, 2022, except for the unfunded OPEB obligation as described in Note 7 and Net Pension Liability described in Note 6.

11. Risk Management

The Clerk is exposed to various risks of loss related to theft, damage, or destruction of assets, torts, 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 the prior year, and the amount of settlements has not exceeded the insurance coverage for the past three fiscal years.

12. Contingent Liabilities

At June 30, 2022, the Clerk was not involved in any outstanding litigation or claims requiring accrual or disclosure.

13. On-Behalf Payments

For the year ended June 30, 2022, the Clerk received \$24,600 from the Clerk's Supplemental Compensation Fund. The payments are recorded as Clerk's Supplemental Compensation revenue and as salaries in the General Fund.

14. Interfund Receivables / Payables

| | Due From Other Funds | Due To Other Funds |
|-------------------------------|---------------------------------|-------------------------------|
| General Fund | \$ 12,485 | \$ - |
| Advanced Deposit Fund | - | 12,485 |
| Total Current Payables | \$ 12,485 | \$ 12,485 |

The Advanced Deposit Fund owes the General Fund \$12,485 for civil fee charges collected. This amount was paid to the General Fund in July 2022

15. Subsequent Events

Subsequent events have been evaluated by management through November 4, 2022 the date the financial statements were available to be issued. No events were noted that require recording or disclosure in the financial statements for the fiscal year ending June 30, 2022.

Required Supplemental Information (Part II)

St. Helena Parish Clerk of Court
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund - Detail
For the year ended June 30, 2022

| | Budgeted Amounts | | Actual | Variance |
|------------------------------------|------------------|-------------------|-----------------------|----------------------------|
| | Original | Final | Amounts GAAP Basis | Favorable (Unfavorable) |
| Revenues | | | | |
| Court Costs, | | | | |
| Fees and Charges | \$ 200,000 | \$ 200,000 | \$ 190,099 | \$ (9,901) |
| Fees for Recording | | | | |
| Legal Documents | 160,000 | 175,000 | 177,320 | 2,320 |
| Fees for Copies & Certified Copies | 98,500 | 52,000 | 53,300 | 1,300 |
| Interest Earnings | 30 | 30 | 16 | (14) |
| Licenses and Permits | 4,500 | 2,000 | 1,877 | (123) |
| Birth Certificates | 18,500 | 20,000 | 20,268 | 268 |
| Grant Revenues | - | 1,508 | - | (1,508) |
| Other Revenues | - | 8,500 | 3,144 | (5,356) |
| Clerk's Supplemental Pay | 25,000 | 24,600 | 24,600 | - |
| Total Revenues | <u>506,530</u> | <u>483,638</u> | <u>470,624</u> | <u>(13,014)</u> |
| Expenditures | | | | |
| Accounting Fees | 7,500 | 11,800 | 11,800 | - |
| Birth Certificates | 6,500 | 9,000 | 8,580 | 420 |
| Conventions | 1,100 | 250 | 977 | (727) |
| Dues and Subscriptions | 2,500 | 2,500 | 2,223 | 277 |
| Election Expense | 2,000 | 2,000 | - | 2,000 |
| Insurance | 2,500 | 2,000 | 2,000 | - |
| Insurance, Health | 20,000 | 16,000 | 11,570 | 4,430 |
| Marriage License Fees | 600 | 800 | 750 | 50 |
| Miscellaneous | 200 | 100 | - | 100 |
| Office Supplies | 4,200 | 4,000 | 1,890 | 2,110 |
| Payroll Taxes | 6,000 | 5,000 | 7,183 | (2,183) |
| Portal Fee | 2,600 | 4,000 | 4,540 | (540) |
| Postage | 1,200 | 2,500 | 3,361 | (861) |
| Retirement | 70,000 | 55,000 | 52,895 | 2,105 |
| Salaries | 363,000 | 325,000 | 298,355 | 26,645 |
| Supplemental Pay | 5,000 | 5,200 | 4,833 | 367 |
| Telephone | 2,700 | 4,000 | 3,902 | 98 |
| Capital Outlay | - | - | 1,275 | (1,275) |
| Total Expenditures | <u>497,600</u> | <u>449,150</u> | <u>416,134</u> | <u>33,016</u> |
| Net Change in Fund Balances | <u>8,930</u> | <u>34,488</u> | <u>54,490</u> | <u>20,002</u> |
| Fund Balances, Beginning | <u>66,952</u> | <u>133,036</u> | <u>133,036</u> | <u>-</u> |
| Fund Balances, Ending | <u>\$ 75,882</u> | <u>\$ 167,524</u> | <u>\$ 187,526</u> | <u>\$ 20,002</u> |

See independent auditor's report.

St. Helena Parish Clerk of Court
Schedule of Changes in the Clerk's Total OPEB Liability and Related Ratios
June 30, 2022

| Total OPEB Liability | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Service Cost | \$ 5,043 | \$ 4,729 | \$ 5,178 | \$ 6,910 | \$ 2,120 |
| Interest | 10,506 | 9,067 | 8,915 | 12,538 | 10,030 |
| Changes of benefit terms | - | - | - | - | - |
| Differences between expected and actual experience | (4,272) | (33,222) | 236,952 | (15,561) | (69,694) |
| Changes in assumptions or other inputs | - | 25,058 | (19,139) | 18,398 | (26,677) |
| Benefit payments | (10,960) | (12,044) | (9,804) | (3,648) | (10,054) |
| Net Change in Total OPEB Liability | <u>317</u> | <u>(6,412)</u> | <u>222,102</u> | <u>18,637</u> | <u>(94,275)</u> |
| Total OPEB Liability - Beginning | <u>290,659</u> | <u>290,976</u> | <u>284,564</u> | <u>506,667</u> | <u>525,304</u> |
| Total OPEB Liability - Ending | <u>\$ 290,976</u> | <u>\$ 284,564</u> | <u>\$ 506,666</u> | <u>\$ 525,304</u> | <u>\$ 431,029</u> |
| | | | | | |
| Covered Employee Payroll | \$ 329,430 | \$ 329,576 | \$ 321,653 | \$ 192,279 | \$ 148,229 |
| | | | | | |
| Total OPEB Liability as a percentage of covered employee payroll | 88.33% | 86.34% | 157.52% | 273.20% | 290.79% |

Notes to Schedule:

Changes of Benefit Terms: None

Changes of Assumptions: Changes of assumption 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 with MP-2018. |
| 2020 | PubG.H-2010 Employee and Healthy Annuitant, Generational with MP-2020. |
| 2021 | PubG.H-2010 Employee and Healthy Annuitant, Generational with MP-2021. |
| 2022 | PubG.H-2010 Employee and Healthy Annuitant, Generational with MP-2022. |

See independent auditor's report.

St. Helena Parish Clerk of Court
Schedule of the Clerk's Proportionate Share of the Net Pension Liability
For the year ended June 30, 2022

| Actuarial Valuation Date | 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 |
|--------------------------------|---|--|--|---|--|
| June 30, 2015 | 0.3380% | \$ 455,886 | \$ 324,637 | 140.4295% | 79.3714% |
| June 30, 2016 | 0.3616% | \$ 542,425 | \$ 327,147 | 165.8047% | 78.1291% |
| June 30, 2017 | 0.3627% | \$ 670,902 | \$ 331,634 | 202.3019% | 74.1703% |
| June 30, 2018 | 0.3291% | \$ 497,910 | \$ 332,529 | 149.7343% | 79.6913% |
| June 30, 2019 | 0.3233% | \$ 537,733 | \$ 303,037 | 177.4480% | 79.0719% |
| June 30, 2020 | 0.3117% | \$ 565,970 | \$ 285,680 | 198.1133% | 77.9292% |
| June 30, 2021 | 0.2881% | \$ 693,161 | \$ 276,215 | 250.9498% | 72.0939% |
| June 30, 2022 | 0.2737% | \$ 364,040 | \$ 237,728 | 153.1330% | 85.4047% |

Schedule is intended to show information for 10 years.

Additional years will be displayed as they become available

See independent auditor's report.

Schedule 4

St. Helena Parish Clerk of Court
Schedule of the Clerk's Contributions
June 30, 2022

| Actuarial Valuation Date | Contractually Required Contribution | Contributions Relations to Contractual Required Contributions | Contribution Deficiency (Excess) | Employer's Covered Employee Payroll | Contributions as a Percentage of Covered Payroll |
|--------------------------------|---|---|--|--|--|
| June 30, 2015 | \$ 69,607 | \$ 69,607 | \$ - | \$ 327,147 | 21.2770% |
| June 30, 2016 | \$ 75,724 | \$ 75,724 | \$ - | \$ 331,634 | 22.8336% |
| June 30, 2017 | \$ 80,904 | \$ 80,904 | \$ - | \$ 296,894 | 27.2501% |
| June 30, 2018 | \$ 57,032 | \$ 57,032 | \$ - | \$ 299,794 | 19.0237% |
| June 30, 2019 | \$ 57,577 | \$ 57,577 | \$ - | \$ 303,037 | 19.0000% |
| June 30, 2020 | \$ 54,279 | \$ 54,279 | \$ - | \$ 285,679 | 19.0000% |
| June 30, 2021 | \$ 58,005 | \$ 58,005 | \$ - | \$ 276,214 | 21.0000% |
| June 30, 2022 | \$ 52,895 | \$ 52,895 | \$ - | \$ 237,728 | 22.2502% |

Schedule is intended to show information for 10 years.

Additional years will be displayed as they become available

See independent auditor's report.

Other Supplemental Information

St. Helena Parish Clerk of Court

Schedule 5

Schedule of Justice System Funding - Collecting / Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2022

| | First Six Month Period Ended 12/31/2021 | Second Six Month Period Ended 6/30/2022 |
|--|--|--|
| Cash Basis Presentation | | |
| Beginning Balance of Amounts Collected (I.e. cash on hand) | \$ 113,161 | \$ 124,362 |
| Add: Collections | | |
| Civil Fees (including refundable amounts such as garnishments or advance deposits) | 87,893 | 95,856 |
| Bond Fees | - | - |
| Asset Forfeiture/Sale | - | - |
| Pre-Trial Diversion Program Fees | - | - |
| Criminal Fines - Contempt | - | - |
| Criminal Fines - Other | - | - |
| Restitution | - | - |
| Probation/Parole/Supervision Fees | - | - |
| Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees) | - | - |
| Interest earnings on Collected Balances | 6 | 69 |
| Other (do not include collections that fit into more specific categories above) | - | - |
| Subtotal Collections | 87,899 | 95,925 |
| Less: Disbursements to Governments & Nonprofits: | | |
| East Baton Rouge Sheriff | 39 | 78 |
| Jefferson Parish Sheriff | - | 30 |
| Judicial Expense Fund of the 21st JDC | 1,840 | 2,680 |
| Indigent Transcript Fund of the 21st JDC | 46 | 66 |
| Lafayette Parish Sheriff | - | 33 |
| Livingston Parish Sheriff | 99 | 128 |
| Louisiana State Treasurer | 2,434 | 3,550 |
| Louisiana Supreme Court | 46 | 53 |
| Orleans Parish Sheriff | 90 | - |
| St. Charles Parish Sheriff | - | 44 |
| St. Helena Parish Sheriff | 1,570 | 564 |
| Tangipahoa Parish Sheriff | 255 | 163 |
| Terrebonne Parish Sheriff | - | 8 |
| Less: Amount Retained by Collecting Agency | | |
| Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection | - | - |
| Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount | - | - |
| Amounts "Self-Disbursed" to Collecting Agency - Other | 62,654 | 71,269 |
| Less: Disbursements to Individual /3rd Party Collection or Processing Agencies | | |
| Civil Fee Refunds | 7,625 | 2,736 |
| Bond Fee Refunds | - | - |
| Restitution Payments to Individual (additional detail is not required) | - | - |
| Other Disbursements to Individual (additional detail is not required) | - | - |
| Payments to 3rd Party Collection/Processing Agencies | - | - |
| Subtotal Disbursements/Retainage | 76,698 | 81,402 |
| Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand) | \$ 124,362 | \$ 138,885 |

Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained.

See independent auditor's report.

St. Helena Parish Clerk of Court
Schedule of Compensation, Benefits and Other Payments to Agency Head
For the year ended June 30, 2022

Agency Head Name: Mildred Cyprian, Clerk of Court

| Purpose | <u>Amount</u> |
|-----------------------------------|-------------------|
| Salary | \$ 110,153 |
| Clerk's Supplemental Compensation | 24,600 |
| Vehicle Expense Allowance | 22,234 |
| Clerk's Expense Allowance | 13,475 |
| Custodian of Voting Machines | 2,400 |
| Benefits, Insurance | 7,872 |
| Benefits, Retirement | 32,981 |
| Travel | 227 |
| Registration Fees | 750 |
| Total | <u>\$ 214,692</u> |

See independent auditor's report.

Other Independent Auditor's Reports and Findings and Recommendations

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

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A PROFESSIONAL ACCOUNTING CORPORATION

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

To the Honorable Mildred Cyprian
St. Helena Parish Clerk of Court
Post Office Box 308
Greensburg, Louisiana 70441

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 St. Helena Parish Clerk of Court, Greensburg, Louisiana, a component unit of the St. Helena Parish Police Jury, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the St. Helena Parish Clerk of Court's basic financial statements and have issued our report thereon dated November 4, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Helena 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 St. Helena Parish Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Helena 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Current Year Findings, Recommendations, and Responses as item 2022-01 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

St. Helena Parish Clerk of Court's Response to Findings

St. Helena Parish Clerk of Court's response to the findings identified in our audit is described in the accompanying Schedule of Current Year Findings, Recommendations, and Responses. St. Helena Parish Clerk of Court's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

This report is intended solely for the information and use of management and the Office of the Legislative Auditor, State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed to the Legislative Auditor as a public document.

Chris Johnson

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Ponchatoula, Louisiana

November 4, 2022

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Schedule of Current Year Findings, Recommendations, and Responses
For the Year Ended June 30, 2022**

We have audited the basic financial statements of the St. Helena Parish Clerk of Court as of and for the year ended June 30, 2022, and have issued our report thereon dated November 4, 2022. 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 audit of the financial statements as of June 30, 2022 resulted in an unmodified opinion.

Section I – Summary of Auditor’s Reports

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

Internal Control

Material Weakness, Yes Significant Deficiencies, No

Compliance

Compliance Material to Financial Statements, No

b. Federal Awards

Not Applicable

Was a management letter issued? No

Section II – Financial Statement Findings

Internal Control

2022-01 Segregation of Duties

Criteria:

Internal control is a process affected by the Clerk of Court’s management and is designed to provide reasonable assurance regarding the achievement of objectives in effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

Condition:

Accounting and financial functions are not adequately segregated.

Cause:

The Clerk’s staff is not sufficient size to allow for proper and appropriate segregation of duties to maintain an effective system of internal controls.

Effect:

Without segregation of incompatible duties, the Clerk is exposed to many risks including but not limited to, the risk of improper or unauthorized transactions, misappropriation of assets, and incomplete, inaccurate or fraudulent financial reporting. The lack of segregation of incompatible duties represents a material weakness in the design of the internal controls over financial reporting.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Schedule of Current Year Findings, Recommendations, and Responses
For the Year Ended June 30, 2022**

Recommendation:

Due to the size of the Clerk's office and cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties. We recommend the Clerk to continue to perform the following:

- Review the unopened monthly bank statements and related bank reconciliations (including all cancelled checks) and document the review and approval of the items clearing the bank statement by initialing and dating the face of the statement.
- Check signers should continue to initial invoices as proof of review.
- The external accountant should continue to reconcile the monthly bank account.
- The Clerk should review the monthly budget to actual financial statements.

Management's Response:

Management acknowledges the condition as described above. Responsible Party, Mildred Cyprian (225) 222-4514.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2022**

2021-01 Segregation of Duties

Condition:

Accounting and financial functions are not adequately segregated.

Recommendation:

Due to the size of the Clerk's office and cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties. We recommend the Clerk to continue to perform the following:

- Review the unopened monthly bank statements and related bank reconciliations (including all cancelled checks) and document the review and approval of the items clearing the bank statement by initialing and dating the face of the statement.
- Check signers should continue to initial invoices as proof of review.
- The external accountant should continue to reconcile the monthly bank account.
- The Clerk should review the monthly budget to actual financial statements.

Resolved:

See Finding 2022-01

**ST. HELENA PARISH CLERK OF COURT
GREENSBURG, LOUISIANA**

STATEWIDE AGREED-UPON PROCEDURES REPORT

Fiscal Period July 1, 2021 through June 30, 2022



**Hebert Johnson
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Certified Public Accountants

A Professional Accounting Corporation

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A PROFESSIONAL ACCOUNTING CORPORATION

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Mildred Cyprian
St. Helena Parish Clerk of Court
and the Louisiana Legislative Auditor:

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

St. Helena Parish Clerk of Court 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.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - 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.
 - c) **Disbursements**, including processing, reviewing, and approving.

- 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).
- 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.
- 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.
- 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).
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- 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.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- 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.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exceptions were found as a result of these procedures.

Board or Finance Committee

(These procedures are not applicable to the Clerk of Court)

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.
 - 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.*
 - 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.

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);
 - 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
 - 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.

No exceptions were found as a result of these procedures.

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).

No exceptions were found as a result of these procedures.

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.

Exceptions: Employees responsible for cash collections do share cash drawers.

Management's Response: Due to the small size of the Clerk's office, employees will continue to share cash drawers. Management believes with the compensating controls in place, it helps mitigate any control risk.

- 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.

No exceptions were found as a result of these 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.

No exceptions were found as a result of these 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.

No exceptions were found as a result of these 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.

Exception: The Clerk's office does not have insurance for employee theft.

Management's Response: Management will inquire with its insurance company regarding the cost of employee theft insurance.

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.
No exceptions were found as a result of these procedures.
- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
No exceptions were found as a result of these procedures.
- c) Trace the deposit slip total to the actual deposit per the bank statement.
No exceptions were found as a result of these 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).
No exceptions were found as a result of these procedures.
- e) Trace the actual deposit per the bank statement to the general ledger.
No exceptions were found as a result of these 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.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - 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.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]
- 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.
- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exceptions were found as a result of these 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.
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.]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
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.

No exceptions were found as a result of these procedures.

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

(These procedures are not applicable to the Clerk of Court)

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).
 - b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - 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).
 - d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

(These procedures are not applicable to the Clerk of Court)

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.
 - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
 - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

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.
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.)
 - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
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.
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.

No exceptions were found as a result of these 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.

- 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.

No exceptions were found as a result of these procedures.

Debt Service

(These procedures are not applicable to the Clerk of Court)

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.
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).

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.
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.

No exceptions were found as a result of these 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.
 - 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.

- 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.

We performed the procedures 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.
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).
28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
 - a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

No exceptions were found as a result of these procedures.

We were engaged by St. Helena Parish Clerk of Court 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 St. Helena Parish Clerk of Court 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.

Chris Johnson

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