

ACADIA PARISH CLERK OF COURT

Crowley, Louisiana

Financial Report

Year Ended June 30, 2024

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INDEPENDENT AUDITORS' REPORT

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The Honorable Laura Faul
Acadia Parish Clerk of Court
Crowley, Louisiana

Report on Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Acadia Parish Clerk of Court (hereinafter Clerk of Court) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the 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 major fund, and the aggregate remaining fund information of the Clerk of Court, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

Change in Accounting Principle

As described in Note 13 to the financial statements, in 2024, the Clerk adopted new accounting guidance, GASB Statement No. 100, Accounting Changes and Error Corrections, and GASB Statement No. 84, Fiduciary Activities. Our opinion is not modified with respect to this matter.

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 Clerk of Court's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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. We 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 Clerk of Court's internal control. Accordingly, no such opinion is expressed. We 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. We conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk of Court's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and schedule of employer pension contributions 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.

The Clerk of Court has omitted 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Court's basic financial statements. The justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the justice system funding schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the comparative, combining and budgetary comparison schedules but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2024, on our consideration of the Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 Clerk of Court's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 20, 2024

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Statement of Net Position
June 30, 2024

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest bearing deposits	\$ 195,508
Investments	20,089
Receivables, net	<u>41,670</u>
Total current assets	257,267
Noncurrent assets:	
Capital assets, net	<u>44,445</u>
Total assets	<u>301,712</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to postemployment benefit obligations	933,688
Deferred outflows related to net pension liabilities	<u>754,942</u>
Total deferred outflows of resources	<u>1,688,630</u>
LIABILITIES	
Current liabilities:	
Accounts and other payables	<u>225,414</u>
Noncurrent liabilities:	
Compensated absence	9,549
Net postemployment benefit obligations	1,609,501
Net pension liability	<u>2,512,126</u>
Total noncurrent liabilities	<u>4,131,176</u>
Total liabilities	<u>4,356,590</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to postemployment benefit obligations	2,968,201
Deferred inflows related to net pension liabilities	<u>55,456</u>
Total deferred inflows of resources	<u>3,023,657</u>
NET POSITION	
Net investment in capital assets	44,445
Unrestricted (deficit)	<u>(5,434,350)</u>
Total net position (deficit)	<u>\$ (5,389,905)</u>

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

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Statement of Activities
For the Year Ended June 30, 2024

Activities	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating Grants	Revenues and
		Services	and Contributions	Changes in
				Net Position
				Governmental
				Activities
Governmental activities:				
General government	<u>\$2,266,938</u>	<u>\$ 2,325,386</u>	<u>\$ -</u>	\$ 58,448
General revenues:				
Intergovernmental revenues				313,200
Licenses and permits				10,285
Interest and investment earnings				16,634
Non-employer pension contribution				<u>147,782</u>
Total general revenues and transfers				<u>487,901</u>
Change in net position				546,349
Net position - June 30, 2023 (deficit)				<u>(5,936,254)</u>
Net position - June 30, 2024 (deficit)				<u>\$ (5,389,905)</u>

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

FUND FINANCIAL STATEMENTS (FFS)

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Balance Sheet - Governmental Fund
June 30, 2024

	<u>General Fund</u>
ASSETS	
Cash and interest bearing deposits	\$ 195,508
Investments	20,089
Accounts receivable, net	<u>41,670</u>
Total assets	<u>\$ 257,267</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 218,239
Accrued liabilities	<u>7,175</u>
Total liabilities	<u>225,414</u>
Fund balance:	
Unassigned	<u>31,853</u>
Total liabilities and fund balance	<u>\$ 257,267</u>

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

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2024

Total fund balance for the governmental fund at June 30, 2024	\$ 31,853
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Total net position reported for governmental activities in the statement of net position is different because:

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

Capital assets, net	44,445
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The deferred outflows of resources are not a use of current resources and, therefore are not reported in the governmental funds. The deferred outflows of resources are related to the following:

Net postemployment benefit obligations	\$ 933,688	
Net pension payable	<u>754,942</u>	1,688,630

Long term liabilities are not payable from current resources and, therefore, are not reported in the governmental funds:

Compensated absences payable	(9,549)	
Net postemployment benefit obligations	(1,609,501)	
Net pension payable	<u>(2,512,126)</u>	\$ (4,131,176)

The deferred inflows of contributions are not available resources, and therefore are not reported in the governmental funds. The deferred inflows of resources are related to the following:

Net postemployment benefit obligations	(2,968,201)	
Net pension liability	<u>(55,456)</u>	<u>(3,023,657)</u>

Total net position of governmental activities at June 30, 2024	\$ <u>(5,389,905)</u>
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The accompanying notes are an integral part of the basic financial statements.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund
For the Year Ended June 30, 2024

	<u>General Fund</u>
Revenues:	
Intergovernmental	\$ 313,200
Licenses and permits	10,285
Charges for services	2,325,386
Interest earnings	<u>16,634</u>
Total revenues	<u>2,665,505</u>
Expenditures:	
Current -	
Personal services and related benefits	2,000,324
Operating services	585,993
Materials and supplies	<u>162,555</u>
Total expenditures	<u>2,748,872</u>
Deficiency of revenues over expenditures	 (83,367)
Fund balance, beginning of year, restated	<u>115,220</u>
Fund balance, end of year	<u>\$ 31,853</u>

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

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2024

Total net change in fund balance for the year ended June 30, 2024 per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ (83,367)
Government 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.			
Depreciation expense for the year ended June 30, 2024			(22,231)
Differences between the amount reported as expenses in the statement of activities and those reported as expenditures in the fund financial statements:			
Compensated absence payable	\$ 14,642		
OPEB benefits	780,356		
Pension expense	<u>(290,833)</u>	504,165	
Nonemployer's contributions to the clerk employees pension plan		<u>147,782</u>	
Total change in net position for the year ended June 30, 2024 per Statement of Activities			<u>\$ 546,349</u>

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

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Statement of Fiduciary Net Postion
June 30, 2024

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 157
Interest-bearing deposits	<u>2,378,012</u>
Total assets	<u>2,378,169</u>
LIABILITIES	
Due to litigants and others	<u>62,983</u>
NET POSITION	
Restricted for individuals or other governments	<u>\$ 2,315,186</u>

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

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Statement of Changes in Fiduciary Net Position
June 30, 2024

	<u>Custodial Funds</u>
Additions:	
Suits and successions	\$ 1,563,210
Interest	<u>15,126</u>
Total additions	<u>1,578,336</u>
Reductions:	
Clerk's costs (transferred to general fund)	897,133
Refunds to litigants	295,803
Interest	3,468
Sheriff fees	120,775
Other fees	<u>72,399</u>
Total reductions	<u>1,389,578</u>
 Net change in fiduciary net position	 188,758
 Net position, beginning of year (restated)	 <u>2,126,428</u>
 Net Position, end of year	 <u>\$ 2,315,186</u>

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

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Acadia Parish Clerk of Court (Clerk of Court) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in a subsequent subsection of this note.

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

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

These financial statements only include funds and activities that are controlled by the Clerk of Court as an independently elected parish official. The Clerk of Court's offices are located in the Parish Court House. The Parish Government pays for the upkeep and maintenance of the courthouse. As an independently elected official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

B. Basis of Presentation

The accompanying basic financial statements of the 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.

Government – Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Custodial funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position at the fund financial statement level.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Clerk of Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the Clerk of Court, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the Clerk of Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the Clerk of Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund of the Clerk of Court is described below:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk's office. The various fees and charges due to the Clerk of Court's office are accounted for in this fund. General operating expenditures are paid from this fund.

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

Fiduciary Funds -

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the Clerk of Court. The funds accounted for in this category by the Clerk of Court are the custodial funds.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

The custodial funds are as follows:

Advance Deposit Fund – accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all cost have been paid.

Registry of the Court Fund – accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation.

Election Qualifying Fund – accounts for funds collected from individuals qualifying to run for political office and remitted to the appropriate governmental bodies or political committees.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded with the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. The governmental fund utilizes a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statement utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with professional standards.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

D. Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Clerk of Court.

E. Investments

Under state law, the Clerk of Court may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Clerk of Court may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

F. Receivables

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

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

G. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. 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 of Court maintains a threshold level of \$1,000 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.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. Useful lives for furniture, fixtures, and equipment range from three to ten years.

H. Compensated Absence

Employees of the Clerk of Court's office earn vacation and sick leave each year as follows:

Vacation –

- (a) Employees with up to 10 years earn 10 days per year.
- (b) Employees with 10 to 20 years earn 15 days per year.
- (c) Employees with more than 20 years earn 20 days per year.

Sick leave – Sick leave is earned at the rate of one day per month worked.

Vacation leave is accrued annually for the current year only. Unused vacation leave at the end of each hire calendar year is forfeited. Sick leave may be carried over but is not payable upon termination of employment.

I. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a futures period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

J. Equity Classifications

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

- a. Net investment in capital assets – Consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of the other two components and is available for general use by the Clerk of Court.

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

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Clerk of Court, which is the highest level of decision-making authority for the Clerk of Court.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes determined by a formal decision of the Clerk of Court.
- e. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Clerk considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Clerk considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Clerk has provided otherwise in his commitment or assignment actions.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

R.S. 13:785 requires that every four years (at the close of the term of office) the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. This payment is limited to no more than that which was received by the clerk in accordance with R.S. 13:784(A) during said term of office. At June 30, 2024 there was no amount due to the parish treasurer because the General Fund's fund balance did not exceed one-half of revenues of the General Fund for the last year of the clerk's four-year term of office.

K. Revenues, Expenditures, and Expenses

Operating Revenues and Expenses

Operating revenues and expenses are those that result from providing services and producing and delivering goods and/or services. Revenues and fees, charges and commission for services are recorded when the Clerk of Court is entitled to the funds.

Interest earned on interest-bearing deposits is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified as follows:

Governmental Fund – By Character and Function

L. Clerk's Fees Transferred from Advance Deposit Agency Fund

These fees represent revenue to the Clerk of Court earned from everyday operations such as copying and faxing for litigants and standard fees charged on suits. These fees are collected by a transfer of litigant's money deposited in the Advance Deposit Fund to the General Fund.

M. Pensions

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension, and pension expense, has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Nonemployer contributions are recognized as revenues in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when due.

N. Postemployment Benefits Other than Pensions (OPEB)

The net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB, and OPEB expense have been determined using the flow of economic resources measurement focus and full accrual basis of accounting.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

O. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Clerk of Court may also invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2024, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling \$2,573,677 as follows:

	Governmental Activities	Fiduciary Funds	Total
Demand deposits	\$ -	\$ 157	\$ 157
Time and money-market deposits	195,508	2,378,012	2,573,520
Total	<u>\$ 195,508</u>	<u>\$ 2,378,169</u>	<u>\$ 2,573,677</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Clerk of Court's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. 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 similar federal security 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 bank. These securities are held in the name of the Clerk of Court or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at June 30, 2024 are secured as follows:

Bank balances	<u>\$ 2,690,056</u>
Federal deposit insurance	<u>\$ 1,200,511</u>
Pledged securities	<u>1,489,545</u>
Total	<u>\$ 2,690,056</u>

Deposits in the amount of \$1,489,545 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities that are held by the pledging institutions, or by its trust department or agent, but not in the Clerk of Court's name (considered to be Category 3 deposits). The Clerk of Court does not have a policy for custodial credit risk.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Investments

As of June 30, 2024, the Clerk of Court had the following investments and maturities:

	% of Portfolio	Fair Value	Less than One Year
State Investment Pool (LAMP)	100%	\$ 20,089	\$ 20,089

Interest Rate Risk – The Clerk of Court does not have a formal policy that limits investment maturities as a mean of managing its exposure to fair value losses arising from increasing interest rates. The Clerk of Court participates in the Louisiana Asset Management Pool (LAMP). LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMPS total investments is 43 days as of June 30, 2024.

Credit Risk – Credit risk is defined as the risk that an issuer or other counter party to an investment will not fulfill its obligations. At June 30, 2024, governmental activities investments with a fair value of \$20,089 were rated at AAAm by Standards & Poor's.

Custodial Credit Risk – For an investment, custodial risk is the risk that, in the event of the failure of a counterparty, the Clerk of Court will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of June 30, 2024, the Clerk of Court participates in the Louisiana Asset Management Pool (LAMP). LAMP is an investment pool established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment. LAMP is not registered with the Securities and Exchange Commission (SEC) as an investment company. LAMP is intended to improve administrative efficiency and increase yield of participating public entities. LAMPS portfolio securities are valued at market value even though the amortized cost method is permitted under Rule 2a-7 of the Investment Company Act of 1940, as amended, which governs registered money market funds. Because LAMP is not a money market fund, it has no obligation to conform to this rule.

The investment in LAMP is not exposed to custodial risk and is not categorized in the three categories provided by GASB Codification Section 150.164 because the investment is in pooled funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP has a fund rating of AAAm issued by Standard and Poor's. The fair value of investments is determined on a weekly basis by LAMP and the fair value of the Clerk of Court's investment in LAMP is the same as the value of the pool shares.

Detailed information about portfolio holdings and historical yield information can be found on the LAMP website at <https://www.lamppool.com/> or by contacting the administrative office at 1-800-249-5267.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance 7/1/2023	Additions	Deletions	Balance 6/30/2024
Furniture and equipment	\$ 237,849	\$ -	\$ -	\$ 237,849
Less: accumulated depreciation	171,173	22,231	-	193,404
Net capital assets	<u>\$ 66,676</u>	<u>\$ (22,231)</u>	<u>\$ -</u>	<u>\$ 44,445</u>

Depreciation expense of \$22,231 was charged to the general government function.

(5) Compensated Absence

The following is a summary of long-term liability transactions of the Clerk of Court for the year ended June 30, 2024:

	Balance at 7/1/2023	Additions	Reductions	Balance at 6/30/2024
Compensated absence	<u>\$ 24,191</u>	<u>\$ 51,705</u>	<u>\$ 66,347</u>	<u>\$ 9,549</u>

(6) Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Louisiana Clerks' of Court Retirement and Relief Fund (System), and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Plan Description - Substantially all employees of the Clerk of Court, except part-time and temporary employees, are members of the Louisiana Clerks' of Court Retirement and Relief Fund, a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

The fund was established for the purpose of providing retirement allowance 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 Clerk's 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.

ACADIA PARISH CLERK OF COURT
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Notes to Basic Financial Statements (Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System that may be accessed on their website at www.lasersonline.org.

Retirement Benefits

A member or former members shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 65 if hired on or after January 1, 2011), 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 3 1/3% 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 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 1/4 of 1% for each month by which payments commence in advance of member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children shall be paid 1/2 of the member's accrued retirement benefit in equal shares.

ACADIA PARISH CLERK OF COURT
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Notes to Basic Financial Statements (Continued)

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 (DROP)

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 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 payment 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.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

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.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2023, that 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 nonemployer contributing entities. Non-employer contributions are recognized as revenue during the year excluded from pension expense. Plan members are required by state statute to contribute 8.25% percent of their annual covered salary, and the Clerk is required to contribute at an actuarially determined rate. The proportionate share of non-employer contributions was \$147,782. The Clerk's contributions to the Plan, for the year ending June 30, 2024 was \$262,400.

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

At June 30, 2024, the Clerk reported a liability of \$2,512,126 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Clerk's proportion at that date was 1.167754%, which was a decrease of 0.461946% from its proportion measured as of June 30, 2022.

Pension expense of \$553,233 was recognized for the year ended June 30, 2024.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Deferred outflows and inflows of resources related to pensions were reported from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 13,566	\$ 25,570
Change of assumptions	125,234	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	73,544	29,886
Net differences between projected and actual earnings on plan investments	280,198	-
Contributions subsequent to the measurement date	262,400	-
Total	<u>\$ 754,942</u>	<u>\$ 55,456</u>

Deferred outflows of resources of \$262,400 related to pensions resulting from the Clerk's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2025	\$ 195,176
2026	26,755
2027	261,275
2028	(46,120)
	<u>\$ 437,086</u>

Schedule of Pension Amounts by Employer:

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability. The schedule of pension amounts by employer was prepared using the allocations included in the schedule of employer allocation.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Actuarial Methods and Assumptions:

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

Inflation	2.40%
Salary Increases (merit only)	6.20%
Investment rate of return	6.55%
Mortality rates	Pub- 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and included 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 substantially automatic.

The actuarial assumptions used are based on the assumptions used in the 2023 actuarial funding valuation which (with the exception of mortality) were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2019, unless otherwise specified. In cases where benefit structures were changes after the experience study period, assumptions were based on future expectations.

The mortality rate assumption used was verified by combining data from this plan with two other statewide plans which have similar workforce composition in order to produce 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 5.81%, for the year ended June 30, 2023.

ACADIA PARISH CLERK OF COURT
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Notes to Basic Financial Statements (Continued)

The best estimates of genetic real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2023, is summarized in the following table:

	<u>Target Asset Allocation</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Fixed Income:		
Domestic bonds	30.00%	2.50%
International bonds		3.50%
Domestic Equity	35.00%	7.50%
International Equity	20.00%	8.50%
Real Estate	15.00%	4.50%
	<u>100.00%</u>	

The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary.

Based on 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 Clerk's Proportionate Share of Net Pension Liability to Changes in Discount Rate:

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.55%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.55% or one percentage point higher 7.55% than the current rate.

	1% Decrease 5.55%	Discount Rate 6.55%	1% Increase 7.55%
Total Pension Liability	<u>\$ 3,749,761</u>	<u>\$ 2,512,126</u>	<u>\$ 1,468,893</u>

Payables to the System:

The Clerk did not have any amounts owed to the pension plan as of June 30, 2024.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(7) Post Retirement Health Care and Life Insurance Benefits (OPEB)

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. Retirees can continue pre-Medicare health, Medicare Advantage, Medicare Supplemental, vision, dental, and life insurance benefits at retirement, but are required to pay 100% of the premium. Retirees with at least 20 years of service are eligible for payment of 100% of retiree and 0% of dependent premiums by the Clerk.

Number of Employees Covered

The following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	13
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>26</u>
Total	<u>39</u>

Total OPEB Liability

The Clerk's total OPEB liability of \$1,609,501 was measured as of June 30, 2024, and was determined by an actuarial valuation as of January 1, 2024.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date	June 30, 2024
Actuarial Valuation Date	January 1, 2024
Inflation rate	2.40%
Salary Increases	3.25%
Discount Rate	3.97%
Prior Discount Rate	3.86%
Retirees' Share of benefits/Related Cost	None
Healthcare Cost Trend Rates	
Medical:	6.75% for 2024, decreasing 0.25% per year to an ultimate rate of 4.75% for 2032 and later years.
Medicare Advantage:	4.50% for 2024, decreasing 0.25% per year to an ultimate rate of 3.0% for 2030 and later years. Includes 2% per year for aging.

The discount rate was based on the June 30, 2024 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 retirees were based on the PubG.H-2010 Healthy Retiree Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

Changes in Total OPEB Liability

Balance at June 30, 2023	<u>\$4,001,834</u>
Changes for the year:	
Service cost	90,984
Interest	156,523
Change in benefit terms	(756,964)
Differences between expected and actual experience	(995,928)
Changes in assumptions/inputs	(811,291)
Benefit payments	<u>(75,657)</u>
Net changes	<u>(2,392,333)</u>
Balance at June 30, 2024	<u>\$1,609,501</u>

ACADIA PARISH CLERK OF COURT
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Notes to Basic Financial Statements (Continued)

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 or 1-percentage-point higher than the current discount rate:

	1% Decrease 2.97%	Discount Rate 3.97%	1% Increase 4.97%
Total OPEB Liability	<u>\$ 1,805,855</u>	<u>\$ 1,609,501</u>	<u>\$ 1,445,951</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend 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 healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease 5.75%	Discount Rate 6.75%	1% Increase 7.75%
Total OPEB Liability	<u>\$ 1,465,692</u>	<u>\$ 1,609,501</u>	<u>\$ 1,786,923</u>

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

For the year ended June 30, 2024, the Clerk of Court recognized OPEB expense of \$(704,698). At June 30, 2024, the Clerk of Court reported deferred outflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 273,673	\$ 1,073,263
Changes of assumptions or other inputs	660,015	1,894,939
Total	<u>\$ 933,688</u>	<u>\$ 2,968,202</u>

ACADIA PARISH CLERK OF COURT
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Notes to Basic Financial Statements (Continued)

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

Years Ended June 30:

2025	\$ (195,241)
2026	(195,241)
2027	(202,483)
2028	(202,483)
2029	(323,278)
Thereafter	(915,788)
Total	<u>\$ (2,034,514)</u>

(8) Risk Management

The Clerk of Court is exposed to risks of loss in the areas of auto liability, professional liability and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(9) Expenditures Reimbursed by the Acadia Parish Police Jury

The Clerk of Court's office is located in the Acadia Parish Courthouse. The Acadia Parish Police Jury pays for the upkeep and maintenance of the courthouse. In addition, the Police Jury reimburses a portion of the Clerk of Court's operating expenditures including, but not limited to, records preservation, equipment, and computer software. During June 30, 2024, the reimbursements made by the Acadia Parish Police Jury amounted to \$283,650.

(10) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to Robert T. Barousse, Clerk of Court, for the year ended June 30, 2024.

Salary	\$ 167,939
Benefits - insurance	36,501
Benefits - retirement	38,626
Car allowance	25,158
Per diem	800
Registration fees	600
Conference travel	2,233
Election expense	2,400
Total	<u>\$ 274,257</u>

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(11) Litigation and Claims

The Clerk of Court is not involved in any material matters of pending or threatened litigation as of June 30, 2024.

(12) Net Position

Net position is presented as a net investment in capital assets and unrestricted on the Clerk's government-wide statement of net position. The Clerk's net position is affected by transactions that resulted in the recognition of deferred outflows of resources and deferred inflows of resources, and the difference between the deferred outflows of resources and the deferred inflows of resources and the balance of related assets or liabilities is significant. As described in Notes 6 and 7, the Clerk's recognition of net pension liability and OPEB obligations in accordance with GASBS Nos. 68 and 75, respectively, significantly affected the Clerk's unrestricted component of net position as of July 30, 2024.

(13) Change in Accounting Principle

As of July 1, 2023, the Clerk adopted the requirements of Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

During the fiscal year, the Clerk determined that the Clerk's investments were not recorded on the General Fund of the Clerk of Court. Therefore, investments on the General Fund were understated by \$100,402 for the fiscal year ended June 30, 2023. The effect of correcting that error is shown in the table below.

Additionally, as of July 1, 2023, the Clerk adopted the requirements of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*. This statement improves guidance relative to the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement establishes criteria for identifying fiduciary activities for all state and local governments. The effect of the change in accounting principle is shown in the table below.

	Governmental Funds	Fiduciary Funds		
	General Fund	Advanced Deposit	Registry of the Court	Total
June 30, 2023, as previously reported	\$ 14,818	\$ -	\$ -	\$ -
Changes in accounting principles	-	1,417,308	709,120	2,126,428
Error corrections	100,402	-	-	-
June 30, 2023, as restated	<u>\$ 115,220</u>	<u>\$ 1,417,308</u>	<u>\$ 709,120</u>	<u>\$ 2,126,428</u>

REQUIRED SUPPLEMENTARY INFORMATION

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2024

	Budget		Actual	Variance - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 283,800	\$ 306,918	\$ 313,200	\$ 6,282
Licenses and permits	10,722	10,660	10,285	(375)
Charges for services	2,504,993	2,337,194	2,325,386	(11,808)
Interest earnings	11,035	10,927	16,634	5,707
Total revenues	<u>2,810,550</u>	<u>2,665,699</u>	<u>2,665,505</u>	<u>(194)</u>
Expenditures:				
Current -				
Personal services and related benefits	2,003,105	2,248,981	2,000,324	248,657
Operating services	451,465	612,086	585,993	26,093
Materials and supplies	144,559	164,474	162,555	1,919
Capital outlay	8,421	10,213	-	10,213
Total expenditures	<u>2,607,550</u>	<u>3,035,754</u>	<u>2,748,872</u>	<u>286,882</u>
Excess (deficiency) of revenues over expenditures	203,000	(370,055)	(83,367)	286,688
Fund balance, beginning of year, restated	<u>115,220</u>	<u>115,220</u>	<u>115,220</u>	<u>-</u>
Fund balance, end of year	<u>\$ 318,220</u>	<u>\$ (254,835)</u>	<u>\$ 31,853</u>	<u>\$ 286,688</u>

See notes to the required supplementary information.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	\$ 90,984	\$ 88,120	\$ 92,919	\$ 171,017	\$ 106,951	\$ 93,402	\$ 90,682
Interest	156,523	150,825	101,758	119,673	111,820	105,060	116,390
Change of benefit terms	(756,964)	-	-	-	-	-	-
Differences between expected and actual experience	(995,928)	9,118	168,030	(136,766)	347,763	(401,737)	(2,306)
Changes of assumptions	(811,291)	(210,230)	(1,501,898)	388,736	739,394	461,723	-
Benefit payments and net transfers	<u>(75,657)</u>	<u>(70,552)</u>	<u>(66,474)</u>	<u>(44,051)</u>	<u>(52,931)</u>	<u>(59,522)</u>	<u>(79,178)</u>
Net changes	(2,392,333)	(32,719)	(1,205,665)	498,609	1,252,997	198,926	125,588
Total OPEB liability - beginning	<u>4,001,834</u>	<u>4,034,553</u>	<u>5,240,218</u>	<u>4,741,609</u>	<u>3,488,612</u>	<u>3,289,686</u>	<u>3,164,098</u>
Total OPEB liability - ending	<u>\$ 1,609,501</u>	<u>\$ 4,001,834</u>	<u>\$ 4,034,553</u>	<u>\$ 5,240,218</u>	<u>\$ 4,741,609</u>	<u>\$ 3,488,612</u>	<u>\$ 3,289,686</u>
Covered employee payroll	\$ 1,112,579	\$ 1,148,479	\$ 1,115,028	\$ 1,082,353	\$ 1,050,828	\$ 1,049,228	\$ 1,018,668
Total OPEB liability as a percentage of covered-employee payroll	144.66%	348.45%	361.83%	484.15%	451.23%	332.49%	322.94%
Discount rate	3.97%	3.86%	3.69%	1.92%	2.45%	3.13%	3.62%

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

See notes to the required supplementary information.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Louisiana Clerks' of Court Retirement and Relief Fund
Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2024*

<u>Year ended June 30,</u>	<u>Employer Proportion of the Net Pension Liability (Asset)</u>	<u>Employer Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2024	1.167754%	\$2,512,126	\$1,241,012	202.4%	77.56%
2023	1.629700%	2,882,808	1,145,982	251.6%	74.09%
2022	0.503500%	2,916,885	1,156,523	252.2%	76.05%
2021	1.112200%	2,675,885	1,102,834	242.6%	72.09%
2020	1.084700%	1,969,852	1,054,716	186.8%	77.93%
2019	1.083100%	1,801,451	1,005,592	179.1%	79.07%
2018	1.125400%	1,702,706	1,015,763	169.3%	79.69%
2017	1.157600%	2,141,473	1,060,413	210.8%	74.17%
2016	1.185400%	1,776,112	1,082,794	167.7%	78.13%
2015	1.168917%	1,576,707	1,032,149	145.6%	79.37%

* The amounts presented have a measurement date of the previous fiscal year end.

This schedule is intended to show information for 10 years.

See notes to the required supplementary information.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Louisiana Clerks' of Court Retirement and Relief Fund
Schedule of Employer Contributions
For the Year Ended June 30, 2024

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
2024	\$ 262,400	\$ 262,400	\$ -	\$ 1,140,869	23.00%
2023	270,931	276,125	(5,194)	1,241,012	22.25%
2022	260,369	259,978	391	1,145,982	22.69%
2021	209,539	242,870	(33,331)	1,156,523	21.00%
2020	209,538	209,538	-	1,102,834	19.00%
2019	191,062	200,396	(9,334)	1,054,716	19.00%
2018	191,062	193,004	(1,942)	1,005,592	19.19%
2017	193,074	193,074	-	1,015,763	19.01%
2016	200,537	200,537	-	1,060,413	18.91%
2015	205,731	205,731	-	1,082,794	19.00%

This schedule is intended to show information for 10 years.

See notes to the required supplementary information.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. A proposed budget is prepared and submitted to the Clerk of Court for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted and as finally amended by the Clerk of Court.

(2) Pension Plans

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized on pension expense using the straight line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

(3) Other Postemployment Benefits

- a. Benefit Changes – There were no changes of benefit terms.
- b. Changes of Assumptions – The discount rate increased from 3.86% to 3.97% for the year ended June 30, 2024.

SUPPLEMENTARY INFORMATION

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2024

	First Six Month Period Ended <u>12/31/2023</u>	Second Six Month Period Ended <u>6/30/2024</u>
Cash Basis Presentation		
Receipts from:		
Acadia Parish Sheriff/Civil Fees	\$ <u>43,771</u>	\$ <u>52,147</u>
Total Receipts	\$ <u>43,771</u>	\$ <u>52,147</u>

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2024

	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 6/30/2024
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 1,417,304	\$ 1,472,934
Add: Collections		
Civil Fees	687,724	815,282
Interest earned	1,698	1,828
Subtotal collections	689,422	817,110
Less: Disbursements to Governments and Nonprofits		
Acadia Parish Sheriff/Civil Fees	36,266	31,372
Allen Parish Sheriff /Civil Fees	520	503
Ascension Parish Sheriff /Civil Fees	23	-
Avoyelles Parish Sheriff /Civil Fees	137	-
Beauregard Parish Sheriff /Civil Fees	97	105
Avoyelles Parish Sheriff /Civil Fees	32	32
Bossier Parish Sheriff /Civil Fees	60	-
Caddo Parish Sheriff /Civil Fees	104	35
Calcasieu Parish Sheriff /Civil Fees	649	724
Caldwell Parish Sheriff /Civil Fees	32	-
East Baton Rouge Sheriff /Civil Fees	6,643	6,966
East Feliciana Sheriff /Civil Fees	-	115
Evangeline Parish Sheriff/Civil Fees	721	488
Iberia Parish Sheriff /Civil Fees	429	169
Iberville Parish Sheriff /Civil Fees	-	32
Jefferson Parish Sheriff /Civil Fees	1,617	1,295
Lafayette Parish Sheriff /Civil Fees	8,095	6,922
Lafourche Parish Sheriff /Civil Fees	10	13
Livingston Parish Sheriff /Civil Fees	132	58
Madison Parish Sheriff /Civil Fees	-	32
Natchitoches Parish Sheriff /Civil Fees	65	-
Orleans Parish Sheriff/Civil Fees	1,020	570
Ouachita Parish Sheriff /Civil Fees	139	-
Rapides Parish Sheriff /Civil Fees	102	160
St. Landry Parish Sheriff /Civil Fees	2,373	2,577
St. Martin Parish Sheriff /Civil Fees	831	218

(continued)

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2024

	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 6/30/2024
St. Mary Parish Sheriff /Civil Fees	135	72
St. Tammany Parish Sheriff /Civil Fees	232	166
St. Bernard Parish Sheriff /Civil Fees	-	32
St. John the Baptist Parish Sheriff /Civil Fees	5	6
Tangipahoa Parish Sheriff /Civil Fees	183	45
Vermillion Parish Sheriff /Civil Fees	1,194	1,150
Vernon Parish Sheriff /Civil Fees	64	113
Washington Parish Sheriff /Civil Fees	32	-
Webster Parish Sheriff /Civil Fees	-	10
West Baton Rouge Parish Sheriff /Civil Fees	68	89
West Carrol Parish Sheriff /Civil Fees	-	20
West Feliciana Parish Sheriff /Civil Fees	42	-
15th JDC Court/Civil Fees	9,405	10,380
Secretary of State/Civil Fees	3,300	4,100
LA Supreme Court/Civil Fees	370	353
Louisiana State Treasurer/Civil Fees	18,438	20,684
Third Circuit Clerk of Court/Civil Fees	1,016	340
Less: Amounts Retained by Collecting Agency		
Civil Fee Refunds	436,292	403,815
Interest earnings	1,668	1,800
Less: Disbursements to Individuals/3rd Party Collection or Other Disbursements to Individuals	<u>101,251</u>	<u>105,533</u>
Subtotal Disbursements/Retainage	<u>633,792</u>	<u>601,094</u>
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 1,472,934</u>	<u>\$ 1,688,950</u>

OTHER INFORMATION

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Comparative Statement of Net Position
June 30, 2024 and 2023

	Governmental Activities	
	2024	2023
ASSETS		
Current assets:		
Cash and interest bearing deposits	\$ 195,508	\$ 116,603
Investments	20,089	100,402
Receivables, net	<u>41,670</u>	<u>168,564</u>
Total current assets	257,267	385,569
Noncurrent assets:		
Capital assets, net	<u>44,445</u>	<u>66,676</u>
Total assets	<u>301,712</u>	<u>452,245</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to postemployment benefit obligations	933,688	1,175,075
Deferred inflows related to net pension liability	<u>754,942</u>	<u>1,239,424</u>
Total deferred outflows of resources	<u>1,688,630</u>	<u>2,414,499</u>
LIABILITIES		
Current liabilities:		
Accounts and other payables	<u>225,414</u>	<u>270,349</u>
Noncurrent liabilities:		
Compensated absence	9,549	24,191
Postemployment benefit obligations	1,609,501	4,001,834
Net pension liability	<u>2,512,126</u>	<u>2,882,808</u>
Total noncurrent liabilities	<u>4,131,176</u>	<u>6,908,833</u>
Total liabilities	<u>4,356,590</u>	<u>7,179,182</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to postemployment benefit obligations	2,968,201	1,597,611
Deferred inflows related to net pension liability	<u>55,456</u>	<u>26,205</u>
Total deferred inflows of resources	<u>3,023,657</u>	<u>1,623,816</u>
NET POSITION		
Net investment in capital assets	44,445	66,676
Unrestricted net position (deficit)	<u>(5,434,350)</u>	<u>(6,002,930)</u>
Total net position (deficit)	<u>\$ (5,389,905)</u>	<u>\$ (5,936,254)</u>

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana
General Fund

Comparative Balance Sheet
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and interest bearing deposits	\$ 195,508	\$ 116,603
Investments	20,089	100,402
Accounts receivable, net	<u>41,670</u>	<u>168,564</u>
Total assets	<u>\$ 257,267</u>	<u>\$ 385,569</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 218,239	\$ 266,496
Accrued liabilities	<u>7,175</u>	<u>3,853</u>
Total liabilities	<u>225,414</u>	<u>270,349</u>
Fund balance:		
Unassigned, restated in prior year	<u>31,853</u>	<u>115,220</u>
Total liabilities and fund balance	<u>\$ 257,267</u>	<u>\$ 385,569</u>

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Budgetary Comparison Schedule
Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2024
With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			Variance -	
	Budget		2024	Positive	2023
	Original	Final	Actual	(Negative)	Actual
Revenues:					
Intergovernmental	\$ 283,800	\$ 306,918	\$ 313,200	\$ 6,282	\$ 281,536
Licenses and permits	10,722	10,660	10,285	(375)	9,924
Charges for services	2,504,993	2,337,194	2,325,386	(11,808)	2,289,631
Interest earnings	11,035	10,927	16,634	5,707	11,066
Total revenues	<u>2,810,550</u>	<u>2,665,699</u>	<u>2,665,505</u>	<u>(194)</u>	<u>2,592,157</u>
Expenditures:					
Current -					
Personal services and related benefits	2,003,105	2,248,981	2,000,324	248,657	1,946,378
Operating services	451,465	612,086	585,993	26,093	508,670
Materials and supplies	144,559	164,474	162,555	1,919	182,453
Capital outlay	8,421	10,213	-	10,213	8,595
Total expenditures	<u>2,607,550</u>	<u>3,035,754</u>	<u>2,748,872</u>	<u>286,882</u>	<u>2,646,096</u>
Excess (deficiency) of revenues over expenditures	203,000	(370,055)	(83,367)	286,688	(53,939)
Fund balance, beginning of year, restated	<u>115,220</u>	<u>115,220</u>	<u>115,220</u>	<u>-</u>	<u>169,159</u>
Fund balance, end of year	<u>\$ 318,220</u>	<u>\$ (254,835)</u>	<u>\$ 31,853</u>	<u>\$ 286,688</u>	<u>\$ 115,220</u>

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana
General Fund

Budgetary Comparison Schedule - Revenues
For the Year Ended June 30, 2024
With Comparative Totals for the Year Ended June 30, 2023

	2024				
	Budget			Variance -	2023
	Original	Final	Actual	Favorable (Unfavorable)	Actual
Revenues:					
Intergovernmental revenue -					
Acadia Parish Police Jury	\$ 255,000	\$ 280,000	\$ 283,650	\$ 3,650	\$ 255,750
State supplemental compensation	<u>28,800</u>	<u>26,918</u>	<u>29,550</u>	<u>2,632</u>	<u>25,786</u>
Total intergovernmental revenue	<u>283,800</u>	<u>306,918</u>	<u>313,200</u>	<u>6,282</u>	<u>281,536</u>
 Licenses and permits -					
Marriage licenses	<u>10,722</u>	<u>10,660</u>	<u>10,285</u>	<u>(375)</u>	<u>9,924</u>
Total Licenses and permits	<u>10,722</u>	<u>10,660</u>	<u>10,285</u>	<u>(375)</u>	<u>9,924</u>
 Charges for services -					
Civil fees	1,099,074	897,151	897,133	(18)	847,184
Criminal costs	92,080	85,614	84,300	(1,314)	88,754
Certificates	39,000	39,000	39,261	261	37,505
Election fees	72,441	39,826	34,993	(4,833)	68,462
Recording fees	1,007,204	866,355	863,782	(2,573)	965,034
Service fees	40,733	209,408	210,559	1,151	168,219
Subscriptions	13,038	87,793	88,210	417	-
Portal fees	38,740	28,111	26,740	(1,371)	36,916
Certified copies	98,681	66,095	63,988	(2,107)	59,138
Other	<u>4,002</u>	<u>17,841</u>	<u>16,420</u>	<u>(1,421)</u>	<u>18,420</u>
Total charges for services	<u>2,504,993</u>	<u>2,337,194</u>	<u>2,325,386</u>	<u>(11,808)</u>	<u>2,289,631</u>
 Interest earned -					
Interest earned	<u>11,035</u>	<u>10,927</u>	<u>16,634</u>	<u>5,707</u>	<u>11,066</u>
 Total revenues	<u>\$ 2,810,550</u>	<u>\$ 2,665,699</u>	<u>\$ 2,665,505</u>	<u>\$ (194)</u>	<u>\$ 2,592,157</u>

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
For the Year Ended June 30, 2024
With Comparative Totals for the Year Ended June 30, 2023

	2024			Variance -	2023
	Budget		Actual	Favorable	Actual
	Original	Final		(Unfavorable)	
Current:					
Personal services and related benefits -					
Salaries:					
Clerk	\$ 180,800	\$ 180,800	\$ 167,939	\$ 12,861	\$ 163,319
Deputy clerks	775,000	1,044,200	1,009,607	34,593	945,075
Other	384,750	224,750	36,085	188,665	45,815
Payroll taxes	15,250	15,250	15,000	250	13,771
Group insurance	446,500	499,500	490,719	8,781	483,601
Pension	200,805	284,481	280,973	3,508	294,798
Total personal services and related benefits	2,003,105	2,248,981	2,000,324	248,657	1,946,378
Operating services -					
Professional fees	248,574	412,859	360,943	51,916	278,064
Insurance	14,200	14,833	24,288	(9,455)	14,114
Election expense allowance	9,415	9,710	3,518	6,192	9,022
Travel and education	21,000	21,000	13,422	7,578	30,875
Telephone/Utilities	35,000	34,500	37,006	(2,506)	34,885
Postage	23,000	23,460	19,863	3,598	42,556
Fees	86,276	82,384	99,309	(16,925)	86,899
Maintenance	14,000	13,340	27,645	(14,305)	12,256
Total operating services	451,465	612,086	585,993	26,093	508,670
Materials and supplies -					
Office supplies	55,000	54,100	55,527	(1,427)	54,632
Equipment	81,387	96,874	93,942	2,932	110,949
Dues and subscriptions	8,172	13,500	13,086	414	16,872
Total materials and supplies	144,559	164,474	162,555	1,919	182,453
Capital outlay	8,421	10,213	-	10,213	8,595
Total expenditures	\$ 2,607,550	\$ 3,035,754	\$ 2,748,872	\$ 286,882	\$ 2,646,096

FIDUCIARY FUND TYPE - AGENCY FUNDS

Advance Deposit Fund -

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

Registry of Court Fund -

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, is used to account 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.

Election Qualifying Fund -

The Election Qualifying Fund accounts for funds collected from individuals qualifying to run for political office and remitted to the appropriate governmental bodies or political committees.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana
Fiduciary Funds - Custodial Funds

Combining Statement of Fiduciary Net Position
June 30, 2024

	Advance Deposit	Registry of Court	Election Fund	Totals
ASSETS				
Cash	\$ -	\$ 157	\$ -	\$ 157
Interest-bearing deposits	<u>1,688,950</u>	<u>689,062</u>	<u>-</u>	<u>2,378,012</u>
Total assets	<u>\$ 1,688,950</u>	<u>\$ 689,219</u>	<u>\$ -</u>	<u>\$ 2,378,169</u>
LIABILITIES				
Due to litigants and others	<u>\$ 62,983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,983</u>
NET POSITION				
Restricted for individuals or other governments	<u>\$ 1,625,967</u>	<u>\$ 689,219</u>	<u>\$ -</u>	<u>\$ 2,315,186</u>

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana
Fiduciary Funds - Custodial Funds

Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2024

	Advance Deposit	Registry of Court	Election Fund	Totals
Additions:				
Suits and successions	\$ 1,503,006	\$ 57,616	\$ 2,588	\$ 1,563,210
Interest	<u>3,526</u>	<u>11,600</u>	<u>-</u>	<u>15,126</u>
Total additions	<u>1,506,532</u>	<u>69,216</u>	<u>2,588</u>	<u>1,578,336</u>
Reductions:				
Clerk's costs (transferred to general fund)	897,133	-	-	897,133
Refunds to litigants	206,686	89,117	-	295,803
Interest	3,468	-	-	3,468
Sheriff fees	120,775	-	-	120,775
Other fees	<u>69,811</u>	<u>-</u>	<u>2,588</u>	<u>72,399</u>
Total reductions	<u>1,297,873</u>	<u>89,117</u>	<u>2,588</u>	<u>1,389,578</u>
Net change in fiduciary net position	208,659	(19,901)	-	188,758
Net position, beginning of year (restated)	<u>1,417,308</u>	<u>709,120</u>	<u>-</u>	<u>2,126,428</u>
Net Position, end on year	<u>\$ 1,625,967</u>	<u>\$ 689,219</u>	<u>\$ -</u>	<u>\$ 2,315,186</u>

INTERNAL CONTROL, COMPLIANCE

AND

OTHER MATTERS

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

The Honorable Laura T. Faul
Acadia Parish Clerk of Court
Crowley, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Acadia Parish Clerk of Court (hereinafter Clerk of Court) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Acadia Parish Clerk of Court's basic financial statements and have issued our report thereon dated December 20, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Clerk of Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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 identified certain deficiencies in internal control described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as items 2024-001 through 2024-005 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as items 2024-006 and 2024-007.

Acadia Parish Clerk of Court's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Clerk of Court's response to the findings identified in our audit and described in the accompanying summary schedule of current and prior year findings and management's corrective action plan. The Clerk of Court's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 20, 2024

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2024

Part I. Current Year Findings and Management's Corrective Action Plan

A. Internal Control Findings-

2024-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2024

Criteria: The Clerk should have a control policy according to which no person should be given responsibility for more than one related function.

Condition: The Clerk did not have adequate segregation of functions within the accounting system.

Cause: Due to the size of the Clerk, there are a small number of available employees.

Effect: The Clerk has employees that are performing more than one related function.

Recommendation: The Clerk should establish and monitor mitigating controls over functions that are not completely segregated.

Management's Corrective Action Plan: Due to the size of the operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

2024-002 Inadequate Controls Over Financial Statement Preparation

Fiscal year finding initially occurred: 2024

Criteria: The Clerk of Court should be able to record financial transactions and prepare financial statements in accordance with GAAP.

Condition: The Clerk of Court does not have a staff person who has the qualifications and training necessary to apply generally accepted accounting principles (GAAP) in recording the Clerk of Court's financial transactions or preparing its financial statements, including the related notes.

Cause: The Clerk of Court does not have personnel with the qualifications needed to perform this function.

Effect: The Clerk of Court's financial transactions and financial statements may not be prepared in accordance with GAAP.

Recommendation: The Clerk of Court should outsource this task to ensure the financial statements and transactions are in accordance with GAAP.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2024

Management's Corrective Action Plan: The Clerk of Court has evaluated the cost vs benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and determined that it is in the best interest of the Clerk of Court to outsource this task to the independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

2024-003 Inadequate Controls Over Bank Reconciliations

Fiscal year finding initially occurred: 2024

Criteria: The Clerk should have a control policy in place that allows for the proper and timely reconciliation of all bank accounts.

Condition: The Clerk did not properly reconcile all bank accounts throughout the fiscal year.

Cause: A process was in place for the reconciliation, review, and approval of bank accounts. However, outstanding amounts were not being reconciled properly, which led to inaccurate reporting in the accounting system.

Effect: Failure to properly reconcile bank accounts and review such reconciliations could result in errors and/or fraud by not recording account activity accurately.

Recommendation: The Clerk should ensure internal control policies and procedures over bank reconciliations are being properly implemented.

Management's Corrective Action Plan: Management will review policies and procedures over bank reconciliations to ensure bank accounts are properly reconciled to the general ledger on a monthly basis.

2024-004 Inadequate Recordation of Transactions and Reconciliations of Account Balances

Fiscal year finding initially occurred: 2024

Criteria: During the audit, significant audit adjustments were made to correct financial statement amounts to their proper balances based on support acquired during the audit. Without reliance on the auditor's procedures, these adjustments would not have been detected, which could lead to balances being misstated at year end.

Condition: Management of the Clerk of Court should maintain appropriate policies and procedures to correctly record, adjust, and reconcile significant financial account balances to ensure they are properly stated monthly and at year end.

Cause: The Clerk did not have proper internal control procedures to monitor the financial transactions of the Clerk. Additionally, the Clerk did not have proper procedures to reconcile significant account balances for presentation in the financial statements.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2024

Effect: The Clerk of Court's financial statements could be materially misstated if proper internal controls over financial reporting are not in place.

Recommendation: The Clerk of Court should implement policies and procedures to monitor the financial transactions of the Clerk and to ensure that all significant account balances are properly reconciled.

Management's Corrective Action Plan: The Clerk will implement policies and procedures to ascertain that transactions are properly recorded, and account balances are reconciled to the general ledger on a timely basis.

2024-005 Reconciliation of Advanced Deposit Fund

Fiscal year finding initially occurred: 2024

Criteria: The Clerk should have a policy according to which all individual suit balances in the Clerk's Advanced Deposit Fund reconcile with the corresponding unsettled deposits.

Condition: The Clerk did not have adequate procedures in place to reconcile individual suit balances in the Clerk's Advanced Deposit Fund with the corresponding unsettled deposits.

Cause: Due to a lack of policies and procedures, monthly reconciliations are not being performed in the Advanced Deposit Fund.

Effect: The Clerk had numerous errors when reconciling the individual suit balances in the Clerk's Advanced Deposit Fund with the corresponding unsettled deposits.

Recommendation: The Clerk should establish policies and procedures to reconcile the individual suit balances in the Clerk's Advanced Deposit Fund with the corresponding unsettled deposits.

Management's Corrective Action Plan: The Clerk will establish policies and procedures to reconcile the individual suit balances in the Clerk's Advanced Deposit Fund with the corresponding unsettled deposits.

B. Compliance Findings-

2024-006 Budget Deficit

Fiscal year finding initially occurred: 2024

Criteria: Revised Statute 39:1305 (E) states "The total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year".

Condition: The Clerk budgeted expenditures over amounts available for the General Fund.

ACADIA PARISH CLERK OF COURT
Crowley, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2024

Cause: The Clerk budgeted expenditures that exceeded the total amount of estimated funds.

Effect: The Clerk may incur expenditures over the amount available.

Recommendation: The Clerk should adopt policies and procedures that prevent the Clerk from budgeting expenditures in excess of available amounts.

Management's Corrective Action Plan: The Clerk will adopt policies and procedures that prevent the Clerk from budgeting expenditures in excess of available funds.

2024-007 Procurement

Fiscal year finding initially occurred: 2024

Criteria: Revised Statute 38: 2212.1 A.(1)(a) states "All purchases of materials or supplies exceeding the sum of sixty thousand dollars to be paid out of public funds shall be advertised and let by contract to the lowest responsible bidder who has bid according to the specifications".

Condition: The Clerk did not maintain the proper documentation to ensure that items were properly procured.

Cause: The Clerk did not have proper policies and procedures in place to ensure that materials and supplies were properly procured.

Effect: The Clerk did not comply with Louisiana Revised Statute 38:2212.1 A.(1)(a).

Recommendation: Adequate policies and procedures should be implemented to ensure compliance with Louisiana Revised Statutes.

Management's Corrective Action Plan: The Clerk will implement policies and procedures to ensure compliance with procurement requirements.

C. Management Letter

A management letter was issued related to policies and procedures.

Part II. Prior Year Findings

A. Internal Control Findings-

There are no findings to report under this section.

B. Compliance Findings-

There are no findings to report under this section.

KOLDER, SLAVEN & COMPANY, LLC

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MANAGEMENT LETTER

Acadia Parish Clerk of Court
The Honorable Laura Faul
P.O. Box 1329
Crowley, LA 70526

We have completed our audit of the basic financial statements of the Acadia Parish Clerk of Court for the year ended June 30, 2024 and submit the following recommendations for your consideration:

- 1) While the Clerk of Court has adopted policies and procedures over various financial processes, the policies and procedures adopted are not sufficient regarding the Clerk's operations. The Clerk should modify policies and procedures to cover all aspects of the Clerk's operations.
- 2) Bank reconciliations maintained by the Clerk of Court indicated that the Clerk of Court had a significant number of outstanding checks that have been held for over one year. The Clerk and her staff should familiarize themselves with the state escheat laws. Any checks that are held past the required holding period should be turned over to the State of Louisiana's Unclaimed Property Division.
- 3) Supplemental life insurance was provided to the Clerk of Court and the Chief Deputy Clerk that was not offered to other employees. The Clerk of Court should cease providing these benefits immediately, and moving forward should provide the same benefit package to all employees.
- 4) The Clerk should reconcile all balance sheet accounts monthly, investigate any discrepancies, and post adjustments as needed at the time of reconciliation.

In conclusion, we express our appreciation to you and your staff, particularly to your office staff, for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing our recommendations, please feel free to contact us.

Kolder, Slaven & Company
Certified Public Accountants

Lafayette, Louisiana
December 20, 2024

Member of:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Member of:
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Acadia Parish Clerk of Court
Crowley, Louisiana

Agreed-Upon Procedures Report

Year Ended June 30, 2024

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Laura Faul,
Acadia 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, 2023 through June 30, 2024. The Acadia Parish Clerk of Court's (The Clerk) management is responsible for those C/C areas identified in the SAUPs.

The Clerk has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2023 through June 30, 2024. 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. We obtained and inspected the Clerk's written policies and procedures and observed that they address each of the following categories and subcategories if applicable to public funds and the Clerk'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) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- h) ***Credit Cards (and debit cards, fuel cards, purchase 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).
- i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) 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 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) ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Board or Finance Committee

(The Clerk does not have a Board or Finance Committee; therefore, this procedure is not applicable.)

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) Observe that the minutes reference or include 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.
 - c) 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 reference or include a formal plan to eliminate the negative unassigned fund balance in the General Fund.
 - d) Observe the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Bank Reconciliations

3. We obtained a listing of the entity's bank accounts for the fiscal period from management and management's representation that the listing is complete. We asked management to identify the entity's main operating account. We selected the entity's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). We randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for selected accounts, and observed that:
 - a) Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections (excluding electronic fund transfers)

4. We obtained 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. We randomly selected 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - 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.
 - 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.
 - 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 verifies the reconciliation.
6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed the bond or insurance policy for theft was enforced during the fiscal period.

7. We randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected 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.* We obtained supporting documentation for each of the 10 deposits and:
 - a) Observed that receipts are sequentially pre-numbered.
 - b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Traced the deposit slip total to the actual deposit per the bank statement.
 - d) Observed that 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).
 - e) Traced the actual deposit per the bank statement to the general ledger.

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

8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. We randomly selected 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained 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 we observed 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.
 - e) Only employees/ officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and we obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, we obtained supporting documentation for each transaction and:
 - a) We observed whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) We observed that the disbursement documentation includes evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #9, as applicable.

11. Using the entity's main operating account and the month selected in "Bank Reconciliations" procedure #3, we randomly selected 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observed that each electronic disbursement was:
 - a) Approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy.
 - b) Approved by the required number of authorized signers per the entity's policy.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

12. We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.
13. Using the listing prepared by management, we randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, we randomly selected one monthly bank statement), we obtained supporting documentation, and:
 - a) We observed that 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.
 - b) We observed that finance charges and late fees were not assessed on the selected statements.
14. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, we observed that 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, we described the nature of the transaction and noted whether management had compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

15. We obtained 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. We randomly selected 5 reimbursements, we obtained 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, we observed 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, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) We observed that each reimbursement is supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1g).

- d) We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

- 16. We obtained 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.* We obtained management's representation that the listing is complete. We randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - a) We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) We observed that 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), we observed that 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) We randomly selected one payment from the fiscal period for each of the 5 contracts, we obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

- 17. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees/officials, we obtained related paid salaries and personnel files, and we agreed paid salaries to authorized salaries/pay rates in the personnel files.
- 18. We randomly selected one pay period during the fiscal period. For the 5 employees/officials selected under #17 above, we obtained attendance records and leave documentation for the pay period, and:
 - a) We observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) We observed that supervisors approved the attendance and leave of the selected employees/officials.
 - c) We observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) We observed the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
- 19. We obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees/officials, we obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. We agreed the hours to the employee or officials' cumulate leave records, agreed the pay rates to the employee/officials' authorized pay rates in the employee or officials' personnel files, and agreed the termination payment to entity policy.
- 20. We obtained 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.

Ethics

21. Using the 5 randomly selected employees/officials from procedure #17 under “Payroll and Personnel” above, we obtained ethics documentation from management, and:
 - a) We observed that the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - b) We observed 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.
22. We inquired and/or observed whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Debt Service

(The following procedures were not applicable to the Clerk)

23. 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 as required by Article VII, Section 8 of the Louisiana Constitution.
24. 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, inspected debt covenants, obtain supporting documentation for the reserve balance and payments, and agreed 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

25. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management’s representation that the listing was complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the Clerk reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

The Clerk represented that there were no misappropriations of public funds and assets during the fiscal year.

26. Observe that 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.

Information Technology Disaster Recovery/Business Continuity

27. Perform the following procedures, **verbally discussed the results with management, and report “We performed the procedure and discussed the results with management.”**
 - a) We obtained and inspected 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 observed evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- b) We obtained and inspected the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible

for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- c) We obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. We randomly selected 5 computers and observed 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 procedure and discussed the results with management.

- 28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19 and observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

- 29. Using the 5 randomly selected employees/ officials from Payroll and Personnel procedure #17, obtain cybersecurity training documentation from management and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267 as follows:

- a) Hired before June 9, 2020 – completed the training; and
- b) Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

Prevention of Sexual Harassment

- 30. Using the 5 randomly selected employees/officials from procedure #17 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 as required by R.S. 42:343.
- 31. 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).
- 32. Obtain the entity's annual sexual harassment report for the current fiscal period, observed 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.

Exceptions:

No exceptions were found as a result of applying the procedures listed above except:

Written Policies and Procedures

1. The entity has insufficient policies for the following: a) Budgeting - Adopting the budget, and monitoring the budget; b) Purchasing - how vendors are added to the vendor list and controls to show compliance with public bid law; c) Disbursements - processing, reviewing, and approving; d) Payroll/ Personnel - payroll processing; e) Contracting - Types of services requiring written contracts, standard terms and conditions, legal review, and the monitoring process; f) Credit Cards - how cards are to be controlled, allowable business uses and required approvers of statements; g) Travel and Expense reimbursements - documentation requirements h) Ethics - Actions to be taken if an ethics violation takes place, a system to monitor possible ethics violations, and a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy; i) Information Technology Disaster Recovery/ Business Continuity - Identification of critical data and frequency of data backups, storage of backups in a separate physical location isolated from the network, Periodic testing/verification that backups can be restored, use of antivirus software on all systems, timely application of all available system and software patches/updates, identification of personnel, processes, and tools needed to recover operations after a critical event; j) Sexual Harassment - annual employee training and annual reporting.

Bank Reconciliations

2. Bank reconciliations did not include evidence that they were prepared within 2 months of the related statement closing date nor did they include written evidence that a member of management or board member who does not handle cash, post ledgers, or issues checks has reviewed each bank reconciliation within 1 month the reconciliation was prepared. The reconciliations also did not have documentation reflecting management has researched items that have been outstanding for greater than 12 months.

Disbursements

3. One disbursement tested did not have supporting documentation indicating the deliverables included on the invoice were received by the entity, and one disbursement did not have evidence of segregation of duties.

Credit Cards

4. One credit card statement had both late fees and finance charges assessed on the statement and one credit card statement was missing the supporting documentation for one transaction.

Travel Expense Reimbursements

5. One travel reimbursement's per diem rate was higher than those rates established either by the State of Louisiana or the U.S. General Services Administration, and a reimbursement within that same check was not supported by an original itemized receipt.

Contracts

6. One contract was not bid in accordance with Louisiana Public Bid Law.

Payroll/Personnel

7. There was no written evidence of supervisor approval of timesheets.

Fraud Notice

8. The entity did not have the notice required by RS 24:523.1 sign posted on their premises

The Prevention of Sexual Harassment

9. The entity was unable to provide the annual sexual harassment report.

Management's Response:

Management concurs with the exceptions noted and is working to address the deficiencies identified.

We were engaged by Acadia 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 from the Acadia 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 12, 2024