

**CONCORDIA PARISH CLERK OF COURT
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)**

**AUDITED FINANCIAL STATEMENTS,
MANAGEMENT'S DISCUSSION AND ANALYSIS,
SUPPLEMENTARY INFORMATION AND
AUDITORS' REPORTS ON INTERNAL CONTROLS
OVER FINANCIAL REPORTING,
COMPLIANCE AND OTHER MATTERS;
AGREED-UPON PROCEDURES REPORT**

YEAR ENDED JUNE 30, 2024

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YEAR ENDED JUNE 30, 2024

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Independent Auditor's Report

Honorable John F. Anders, Jr.
Concordia Parish Clerk of Court
Vidalia, Louisiana

Report on the 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 Concordia Parish Clerk of Court, a component unit of the Concordia Parish Police Jury, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Concordia Parish Clerk of Court's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Concordia Parish 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 Concordia Parish Clerk of Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7-10, budgetary comparison information on page 34 and the schedules of the Clerk's proportionate share of the net pension liability, contributions, and changes in the total OPEB liability and related ratios on pages 36-38 be presented to supplement basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards* Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Concordia Parish Clerk of Court's basic financial statements. The accompanying Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head and the System Funding Reporting Schedule, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2025, on our consideration of the Concordia Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Concordia Parish Clerk of Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Concordia Parish Clerk of Court's internal control over financial reporting and compliance.

Shelton Christian Mosmy PLLC

Natchez, Mississippi
March 31, 2025

**CONCORDIA PARISH CLERK OF COURT
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
MANAGEMENT'S DISCUSSION AND ANALYSIS**

JUNE 30, 2024

INTRODUCTION

This discussion and analysis of the Concordia Parish Clerk of Court's financial performance provides an overview of the financial activities as of and for the fiscal year ended June 30, 2024. This should be read in conjunction with the financial statements and the accompanying notes to the financial statements. The financial statements include the general fund (operating fund) and two custodial funds (advanced deposit fund and registry of court fund).

The Concordia Clerk of Court is located in the Concordia Parish Courthouse in Vidalia, Louisiana. Concordia Parish is located along the Mississippi River in East Central Louisiana.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- The governmental activities reported total net deficit of \$605,535 as of June 30, 2024. This compares to the prior year ending total net deficit of \$585,982 as of June 30, 2023, showing an decrease during the current year.
- Total spending for all judicial activities for 2024 was \$685,727 for the year, which was \$19,140 less than the total revenues of \$666,587. For 2023, spending was \$696,014 and revenues were \$742,031. Revenues in 2023 were \$46,017 more than expenditures.
- Total net position (deficit) is comprised of the following:
 1. Net position related to capital assets of \$15,833 included office equipment, furniture, and fixtures, net of accumulated depreciation.
 2. Unrestricted net deficit of \$621,368 represents the portion available to maintain the continuing operations.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Concordia Parish Clerk of Court's (the Clerk) basic financial statements. The Clerk's basic financial statements comprise three components:

(1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

The financial statements include the following funds:

General Fund

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

Fiduciary Fund

The Advance Deposit and Registry of Court Custodial Funds account for assets held as an agent for others. Agency funds are custodial in nature and do not involve measurement of results of operations.

Statement of Net Position

The following table represents a condensed Statement of Net Position as of June 30, 2024 and 2023:

	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2023</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Current assets	\$ 493,200	\$ 539,782	\$ (46,582)	(9)
Capital assets	15,833	23,371	(7,538)	(32)
Noncurrent assets	10,118	-	10,118	100
Total assets	<u>\$ 519,151</u>	<u>\$ 563,153</u>	<u>\$ (44,002)</u>	(8)
Deferred pension and OPEB outflows	<u>\$ 236,041</u>	<u>\$ 383,717</u>	<u>\$ (147,676)</u>	(38)
Current liabilities	\$ 13,395	\$ -	\$ 13,395	100
Long term liabilities	1,079,690	1,241,961	(162,271)	(13)
Total liabilities	<u>\$ 1,093,085</u>	<u>\$ 1,241,961</u>	<u>\$ (148,876)</u>	(12)
Deferred pension and OPEB inflows	<u>\$ 267,642</u>	<u>\$ 290,891</u>	<u>\$ (23,249)</u>	(8)
Invested in capital assets, net	\$ 15,833	\$ 23,371	\$ (7,538)	(32)
Unrestricted	<u>(621,368)</u>	<u>(609,353)</u>	<u>(12,015)</u>	(2)
Total net position	<u>\$ (605,535)</u>	<u>\$ (585,982)</u>	<u>\$ (19,553)</u>	(3)

Statement of Activities

The following table reflects the condensed Statement of Activities for the years ended June 30, 2024 and 2023:

	Fiscal Year 2024	Fiscal Year 2023	Dollar Change	Percent Change
Program revenues:				
Charges for services	\$ 565,033	\$ 634,164	\$ (69,131)	(11)
Operating grants	-	-	-	-
General revenues:				
Miscellaneous	79,370	98,345	(18,975)	(19)
Interest income	<u>22,184</u>	<u>9,522</u>	<u>12,662</u>	133
Total revenues	666,587	742,031	(75,444)	(10)
Expenses:				
General government	<u>685,727</u>	<u>696,014</u>	<u>(10,287)</u>	(1)
Increase (decrease) in net position	\$ (19,140)	\$ 46,017	\$ (65,157)	(142)

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues, \$666,587, were less than budgeted revenues, \$698,760, by \$32,173. Actual expenditures, \$711,276, were more than budgeted expenditures, 698,484, by \$12,792. The original budget was not amended during this fiscal year.

CAPITAL ASSETS

The investment in capital assets, \$113,210, net of accumulated depreciation, \$97,377, for governmental activities as of June 30, 2024, was \$15,833.

DEBT

Debt as of June 30, 2024, consisted of compensated absences of \$2,697 and a lease payable of \$10,738 for office equipment. See Note 6 for additional details on the lease.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Clerk considered many factors when budgeting the fiscal year rates and fees that would be charged. One of those factors is the new laws and regulations.

Historically, the office staff and costs remain stable with small increases in operating expenses. If these costs remain consistent, the Clerk's General Fund balance is expected to remain the same by the close of the next fiscal year.

CONTACTING FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Concordia Parish Clerk of Court's finances and to show the Clerk's accountability for the money it receives and spends. If you have any questions about this report or need additional financial information, contact the Honorable John F. Anders, Jr., Clerk of Court for Concordia Parish, 4001 Carter Street, Vidalia, Louisiana 71373, or at (318) 336-4204.

FINANCIAL STATEMENTS

CONCORDIA PARISH CLERK OF COURT
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities
CURRENT ASSETS:	
Cash and cash equivalents	\$ 489,441
Receivables	<u>3,759</u>
TOTAL CURRENT ASSETS	493,200
NONCURRENT ASSETS:	
Right to use leased assets, net	10,118
Depreciable capital assets, net of accumulated depreciation	<u>15,833</u>
TOTAL NONCURRENT ASSETS	<u>25,951</u>
TOTAL ASSETS	<u>519,151</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred outflows of resources - pensions	201,477
Deferred outflows of resources - other post-employment benefits	<u>34,564</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	236,041
CURRENT LIABILITIES:	
Accounts payable and accrued expenses	3,483
Current portion of lease payable	<u>9,912</u>
TOTAL CURRENT LIABILITIES	13,395
NONCURRENT LIABILITIES:	
Compensated absences	2,697
Lease payable	826
Net pension liability	726,177
Other post-employment (OPEB) liability	<u>349,990</u>
TOTAL NONCURRENT LIABILITIES	<u>1,079,690</u>
TOTAL LIABILITIES	<u>1,093,085</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred outflows of resources - pensions	64,894
Deferred outflows of resources - other post-employment benefits	<u>202,748</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	267,642
NET POSITION:	
Net investment in capital assets	15,833
Unrestricted	<u>(621,368)</u>
	<u>\$ (605,535)</u>

See accompanying Notes to Financial Statements.

CONCORDIA PARISH CLERK OF COURT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	Program Revenue		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
	Direct	Charges for Services	Operating Grants and Contributions		Total
Governmental Activities:					
General Government:	\$ 685,727	565,033	\$ -	\$ -	\$ (120,694)
General revenues:					
Miscellaneous					79,370
Unrestricted investment earnings					22,184
Total general revenues					101,554
Change in net position					(19,140)
Net position - beginning					(585,982)
Prior period adjustments (Note 8)					(413)
Net position - beginning, as restated					(586,395)
Net position - ending					\$ (605,535)

See accompanying Notes to Financial Statements.

CONCORDIA PARISH CLERK OF COURT
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2024

ASSETS

Cash and cash equivalents, unrestricted	\$ 489,441
Other receivables	<u>3,759</u>
	<u>\$ 493,200</u>

LIABILITIES AND FUND BALANCES

LIABILITIES:

Accounts payable	902
Other accrued expenses	<u>2,581</u>
	3,483

FUND BALANCES:

Unassigned	<u>489,717</u>
	<u>489,717</u>

\$ 493,200

See accompanying Notes to Financial Statements.

CONCORDIA PARISH CLERK OF COURT
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

TOTAL FUND BALANCE, GOVERNMENTAL FUNDS	\$ 489,717
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	15,833
Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.	
Deferred inflows and outflows related to pensions and other post-employment benefits	(31,601)
Right to use assets for leased equipment	10,118
Some liabilities (such as notes payable, capital lease contract payable, long-term compensated absences, and bonds payable) are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	
Lease on office equipment	(10,738)
Compensated absences	(2,697)
Net pension liability	(726,177)
Other post-employment benefits	<u>(349,990)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION	<u>\$ (605,535)</u>

See accompanying Notes to Financial Statements.

CONCORDIA PARISH CLERK OF COURT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

REVENUES:	
Licenses and permits; marriage	\$ 1,660
Fees, charges and commissions for services:	
Court costs, fees, and charges	301,906
Fees for recording legal documents	246,321
Fees for certified copies of documents	15,146
Use of money and property - interest earnings	22,184
Other revenue	<u>79,370</u>
TOTAL REVENUES	666,587
EXPENDITURES:	
General government - judicial:	
Personnel services	396,660
Related benefits	129,220
Operating expenses	131,190
Supplies	36,559
Travel and professional fees	4,959
Other	8,152
Lease repayments	<u>9,912</u>
TOTAL EXPENDITURES	<u>716,652</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(50,065)</u>
NET CHANGE IN FUND BALANCES	(50,065)
FUND BALANCES:	
FUND BALANCES - BEGINNING	<u>539,782</u>
FUND BALANCES - ENDING	<u><u>\$ 489,717</u></u>

See accompanying Notes to Financial Statements.

CONCORDIA PARISH CLERK OF COURT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS: \$ (50,065)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. This is the amount by which depreciation of \$7,538 exceeded capital outlay of \$0 in the current period. (7,538)

Governmental funds report lease proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of loan principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds. 9,912

Governmental funds report outlays for leased assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as amortization expense for the period. This is the amount of amortization. (10,119)

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Change in compensated absences	1,553
Change in deferrals related to pensions and other post-employment benefits	37,117
	38,670

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (19,140)

See accompanying Notes to Financial Statements.

CONCORDIA PARISH CLERK OF COURT
(A Component Unit of the Concordia Parish Police Jury)

STATEMENT OF FIDUCIARY FINANCIAL POSITION
JUNE 30, 2024

ASSETS	Advance Deposit Fund	Registry of the Court Fund	Total
Cash and cash equivalents	\$ 593,633	\$ 487,239	\$ 1,080,872
TOTAL ASSETS	<u>\$ 593,633</u>	<u>\$ 487,239</u>	<u>\$ 1,080,872</u>
LIABILITIES AND NET ASSETS			
NET POSITION:			
Restricted for individuals, organizations, and other governments	\$ 593,633	\$ 487,239	\$ 1,080,872
	<u>\$ 593,633</u>	<u>\$ 487,239</u>	<u>\$ 1,080,872</u>

See accompanying Notes to Financial Statements.

CONCORDIA PARISH CLERK OF COURT
(A Component Unit of the Concordia Parish Police Jury)

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2024

ADDITIONS:	Advance Deposit <u>Fund</u>	Registry of the Court Fund	<u>Total</u>
Deposits received	\$ 437,843	\$ 395,223	\$ 833,066
Interest earned	<u>1,789</u>	<u>12,133</u>	<u>13,922</u>
TOTAL ADDITIONS	<u>439,632</u>	<u>407,356</u>	<u>846,988</u>
DEDUCTIONS:			
Distributed to litigants	81,210	732,814	814,024
Distributed to general fund	224,553	-	224,553
Distributed to others	<u>63,410</u>	<u>-</u>	<u>63,410</u>
TOTAL DEDUCTIONS	<u>369,173</u>	<u>732,814</u>	<u>1,101,987</u>
CHANGE IN FIDUCIARY NET ASSETS	70,459	(325,458)	(254,999)
NET POSITION, BEGINNING OF YEAR	<u>523,174</u>	<u>812,697</u>	<u>1,335,871</u>
NET POSITION, END OF YEAR	<u>\$ 593,633</u>	<u>\$ 487,239</u>	<u>\$ 1,080,872</u>

See accompanying Notes to Financial Statements.

**CONCORDIA PARISH CLERK OF COURT
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
NOTES TO FINANCIAL STATEMENTS**

INTRODUCTION

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of the Clerk have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999.

B. Reporting Entity

The Clerk is an independently elected official; however, the Clerk is fiscally dependent on the Concordia Parish Police Jury (the Police Jury). The Police Jury maintains and operates the Parish courthouse in which the Clerk's office is located and provides funds for equipment and furniture of the Clerk's office. Because the Clerk is fiscally dependent on the Police Jury, the Clerk was determined to be a component unit of the Concordia Parish Police Jury, the financial reporting entity.

C. Fund Accounting

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

Governmental Funds

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations by the Clerk. The following are the Clerk's governmental funds:

General Fund

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

Fiduciary Funds

Fiduciary funds reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Clerk are custodial funds. The custodial funds account for assets held by the Clerk as an agent for litigants held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the custodial funds have no measurement focus but use the modified accrual basis of accounting. The Advance Deposit and Registry of Court Custodial Funds account for assets held as an agent for others.

D. Measurement Focus/Basis of Accounting

Fund Financial Statements

The amounts reflected in the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of operations.

The amounts reflected in the fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred.

The governmental funds use the following practices in recording revenues and expenditures:

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues

Fees for certified copies, recording legal documents, marriage licenses, and commissions for services are recorded in the year they are earned. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Interest receivables are accrued in the advance deposit fund; all other revenues are recorded when received.

Expenditures

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

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Clerk as a whole. These statements include all the financial activities of the Clerk. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from general revenues.

E. Budgetary Practices

The Clerk annually adopts a budget for the general fund. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Any amendments to the budget are published in the Clerk's official journal. Budgetary integration is employed as a management tool.

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include time deposits maturing within 90 days. Under state law, the Clerk may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Clerk's Fees Transferred from Advance Deposits Fund

These fees represent revenue to the Clerk earned from everyday operations, such as copying and faxing for litigants. These fees are collected by a transfer of litigant's money deposited in the Advance Deposits Fund to the General / Salary Fund.

H. Capital Assets

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

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

<u>Description</u>	<u>Estimated Lives</u>
Office equipment	5 years
Furniture and fixtures	10 years
Leased equipment	5 years

I. Compensated Absences

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

Employees of the Clerk's office earn from five to 15 working days of annual leave each year depending on length of service. Vacation is noncumulative.

Each employee is allowed 10 days of sick leave per calendar year with pay. Sick leave is noncumulative.

In addition to the above, additional absences may be granted on an individual basis, giving consideration to individual needs, length of service, et cetera.

Each female employee is authorized six weeks of maternity leave with pay.

The cost of leave taken is recognized as a current year expenditure when taken. The cost of accrued absences at June 30, 2024, was \$2,697.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Net Position/Fund Balances

In the Statements of Net Position, the difference between a government's assets and liabilities is recorded as net position or net deficit. The two components of net position are as follows:

Invested in Capital Assets, Net of Related Debt

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes, or other borrowings attributable to the acquisition, construction, or improvement of capital assets.

Unrestricted

This category represents net position not appropriable for expenditures or legally segregated for a specific future use.

K. Deferred Outflows/Inflows of Resources

The Statement of Financial Position will often report a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, 2024, the Clerk has cash and cash equivalents book balances as follows:

	General Government	Fiduciary Activities	Total
Demand deposit	\$ 154,726	\$ 880,540	\$ 1,035,266
Certificate of deposit	330,639	-	330,639
Credit Card Payments	4,076	-	4,076
LAMP account	-	200,332	200,332
Total	<u>\$ 489,441</u>	<u>\$ 1,080,872</u>	<u>\$ 1,570,313</u>

These deposits are stated at cost, which approximates market. Under state law, federal deposit insurance or the pledge of securities owned by the fiscal agent banks must secure these deposits. 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 banks in a holding or custodial bank that is mutually acceptable to both parties. At Concordia Parish Clerk of Court, the Clerk has \$1,751,811 in deposits (collected bank balances). These deposits are secured from risk by \$562,580 of federal deposit insurance and \$1,750,286 in pledged securities owned by the fiscal agent bank.

NOTE 2 - CASH AND CASH EQUIVALENTS (continued)

Louisiana Asset Management Pool:

Investments held at Concordia Parish Clerk of Court, consist of \$200,332 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at \$200,332 is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and, therefore, not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 regular session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA-R.S. 33:2955(A)(1)(h), which allows all municipalities, parishes, school boards, and any other political subdivisions of the state to invest in "investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's investment guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 297 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP, and the value of the position in the external investment pool is the same as the value of the pool shares.

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

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2024, were as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Charges for services	\$ 3,759
Net accounts receivable	\$ 3,759

NOTE 4 - CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance 07/01/23	Additions	Deletions	Balance 06/30/24
Capital assets being depreciated:				
Furniture, fixtures, and equipment	\$ 113,210	\$ -	\$ -	\$ 113,210
Less accumulated depreciation	<u>(89,839)</u>	<u>(7,538)</u>	<u>-</u>	<u>(97,377)</u>
Total capital assets, net	\$ 23,371	\$ (7,538)	\$ -	\$ 15,833

NOTE 5 - ACCOUNTS AND OTHER PAYABLES

The following is a summary of payables at June 30, 2024:

Accounts	\$ 902
Withholdings	<u>2,581</u>
Total	<u>\$ 3,483</u>

NOTE 6 – LEASES

Included with current and long-term payables is a lease for office equipment. The lease was signed August 19, 2020, and is for 60 months. The monthly payment is \$826.01 for the lease and a separate service component of \$138.65. No interest amount is stated. The lease was evaluated under the terms of Governmental Accounting Standard Board (GASB) Statement No. 87 - *Leases* and was determined that the provisions of the Statement did apply, no transfer of ownership of the equipment, and a “right-to-use” asset was recorded with a corresponding lease payable. GASB 87 became effective for all fiscal years beginning after June 15, 2021, as was adopted by the Clerk effective July 1, 2023. Prior to GASB 87, this type of lease would have been accounted for as an operating lease and expensed monthly. Under GASB 87, the monthly payments are reported as a reduction of the lease liability and the amount expensed to operating expenses is the annual amortization of the right-to-use asset as noted below.

Lease expense

Amortization expense by class of
underlying asset

Office equipment	\$ 10,118
Total amortization expense	<u>10,118</u>
Interest on lease liabilities	-
Total	<u>\$ 10,118</u>

NOTE 6 – LEASES (CONTINUED)

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Subtractions</u>	<u>End of Year</u>
Lease Assets				
Office equipment	\$ 40,474	\$ -	\$ -	\$ 40,474
Less: Accumulated Amortization				
Copy Machine	<u>(20,237)</u>	<u>(10,118)</u>	<u>-</u>	<u>(30,356)</u>
Total Lease Assets, net	<u>\$ 20,237</u>	<u>\$ (10,118)</u>	<u>\$ -</u>	<u>\$ 10,118</u>
Lease Liabilities	<u>\$ 20,650</u>	<u>\$ -</u>	<u>\$ (9,912)</u>	<u>\$ 10,738</u>
<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2025	\$ 9,912	\$ -	\$ 9,912	
2026	826	-	826	
2027	-	-	-	
2028	-	-	-	
2029	-	-	-	
Total Future Payments	<u>\$ 10,738</u>	<u>\$ -</u>	<u>\$ 10,738</u>	

NOTE 7- PENSION PLAN

Substantially all employees of the Clerk are members of the Louisiana Clerks of Court Retirement and Relief Fund (the System), a multiple-employer, public employee retirement system controlled and administered by a separate board of trustees.

All regular employees earning at least \$100 per month who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of 1 % of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer's contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Members are required to contribute 8.25% of their annual covered salary, and the Clerk is required to contribute at an actuarially determined rate. The current rate is 22.50% of annual covered payroll. The Clerk contributed the entire 30.50%. The Clerk's employer portion contributions for the year ending June 30, 2024, were \$79,846, equal to the required contributions of the year.

The Louisiana Clerks of Court Association issues a publicly available actuarial valuation and required supplementary information. That information may be obtained by writing to Louisiana Clerks of Court Association, 11745 Bricksome, Suite B-1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

NOTE 7- PENSION PLAN (CONTINUED)

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

At June 30, 2024, the Clerk reported a liability of \$726,177 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 clerks, actuarially determined. At June 30, 2024, the Clerk's proportion was 0.338%.

For the year ended June 30, 2024, the Clerk recognized pension expense of \$2,417. At June 30, 2024, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual results	\$	3,921	7,392
Changes in assumptions		36,201	-
Net difference between projected and actual earnings on Plan investments		80,997	-
Changes in proportion and differences between Commission contributions and proportionate share of contributions		512	57,501
Commission contributions subsequent to the measurement date		<u>79,846</u>	<u>-</u>
Total	\$	<u>201,477</u>	<u>64,893</u>

The \$79,846 reported as deferred outflows of resources related to pensions resulting from Clerk contributions subsequent to the measurement date was recognized as a reduction of the net pension liability in the year ended June 30, 2023. 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	\$	25,851
2026		(17,863)
2027		66,783
2028		(18,033)

NOTE 7 - PENSION PLAN (CONTINUED)

Actuarial Assumption - The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2023
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Investment rate of return	6.55%, net of investment expense
Projected salary increases	6.2% for 1-5 years of service or 5.0% for 5 years or more
Inflation rate	2.40%

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

Mortality rates	Pub - 2010 Public Retirement Plans multiplied by 120%, Mortality Table with full generational projection using the appropriate MP-2021 improvement scale.
Expected remaining service lives	2023 - five years 2022 - five years 2021 - five years 2020 - five years 2019 - five years
Cost-of-living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees, as they were deemed not to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2023 actuarial funding valuation which (with the exception of mortality) were based on 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 changed after the experience study period, assumptions were based on future experiences.

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 a credible experience. The aggregated data was collected over the period July 1, 2014, through June 30, 2019.

NOTE 7 - PENSION PLAN (continued)

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% as of June 30, 2023. Best estimates of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2023, are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income:		
Domestic bonds / international bonds	30.0%	2.50%/ 3.50%
Domestic equity	35.0%	7.50%
International equity	20.0%	8.50%
Real estate	15.0%	4.50%
	100.0%	

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

Sensitivity to Changes in Discount Rate - The following presents the net pension liability of the participating employers calculated using the discount rate of 6.55%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.55%) or one percentage point higher (7.55%) than the current rate as of June 30, 2023.

1% decrease (5.55%)	Current discount rate (6.55%)	1% increase (7.55%)
\$1,083,938	\$726,177	\$424,611

NOTE 8 - POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

OPEB Plan - General Information

Plan Description - The Clerk's defined benefit post-employment health care plan provides Post Retirement Benefits (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 (the 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 GASB Statement 75. The premium rates are established and may be amended by the LCCIT Board of Trustees, with the Clerk determining the contribution requirement of the retirees.

OPEB Plan - General Information (continued)

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

Employees Covered by Benefit Terms - On January 1, 2023, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	
Active employees	6
Total	<u>13</u>

Total OPEB Liability

The Clerk's total OPEB liability of \$371,392 was measured as of June 30, 2023, and was determined by an actuarial valuation as of January 1, 2023.

Actuarial Assumptions and Other Inputs - The total OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.40%
Salary increases, including inflation:	3.25%
Discount rate:	3.86%
Health care cost trend rates Medical:	
Medicare Advantage:	6.25% for 2023, decreasing 0.25% per year to an ultimate rate of 5.0% for 2028 and later years
Dental:	4.25% for 2023, decreasing 0.25% per year to an ultimate rate of 3.0% for 2028 and later years. Includes
Vision:	2% per year for aging
	3.0% annual trend
	2.5% annual trend

NOTE 8 - POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)

Retirees' share of benefit-related costs:

Medical:	50% for retirees and 50% for dependents
Medicare Advantage:	50% for retirees and 50% for dependents
Dental:	50% for retirees and 50% for dependents
Vision:	50% for retirees and 50% for dependents
Basic life insurance:	50%

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

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

Changes in Total OPEB Liability

Balance at June 30, 2023	\$ 371,392
Changes for the year:	
Service cost	8,078
Interest	14,455
Differences between expected and actual experience	(29,570)
Changes in assumptions/inputs	(4,364)
Benefit payments	(10,001)
Net changes	(21,402)
Balance at June 30, 2024	<u>\$ 349,990</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate –

The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.97%) or one percentage point higher (4.97%) than the current discount rate:

1% decrease (2.97%)	Current discount rate (3.97%)	1% increase (4.97%)
\$400,616	\$349,990	\$308,218

NOTE 8 - POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Sensitivity of The Total OPEB Liability to Changes in The Healthcare Cost Trend Rates –

The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current discount rate:

<u>1% decrease</u>	<u>Current discount</u>	<u>1% increase</u>
\$327,883	\$349,990	\$377,452

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

For the year ended June 30, 2024, the Clerk recognized an OPEB expense of \$(39,534). On June 30, 2024, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 130,265
Changes of assumptions or other inputs	<u>34,564</u>	<u>72,484</u>
Total	<u>\$ 34,564</u>	<u>\$ 202,748</u>

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

Year ended June 30:	
2025	\$ (52,066)
2026	(52,066)
2027	(52,066)
2028	(11,986)

NOTE 9 - DEFERRED COMPENSATION PLAN

Starting in October 1999, the Clerk employees had the option of becoming participants in the State of Louisiana Deferred Compensation Plan. This Plan was established pursuant to IRC Section 457 and Louisiana R.S. 42:1301-1308. The Plan provides state, parish, and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction.

The participants may choose the amount to contribute with the maximums defined by the Internal Revenue Code and the investment option(s). The Clerk agreed to match each participant's contribution up to a maximum of 3% for the year ending June 30, 2024.

NOTE 10 - RISK MANAGEMENT

General Liability Insurance

The Clerk is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Clerk purchases commercial insurance policies for any and all claims relating to the above types of risks.

The Clerk's payment of the deductible is the only liability associated with these insurance policies. There has been no significant reduction in insurance coverage in the prior year. The amount of settlements has not exceeded insurance coverage for each of the past three fiscal years.

Health Insurance

The Clerk provides health and life insurance to employees through the Louisiana Clerks of Court Association. Under this insurance program, the Clerk pays initial premiums based on the level of the employee's participation and has no further liabilities on any claims.

NOTE 11 – PRIOR PERIOD ADJUSTMENT

As discussed in Note 6, GASB Statement No. 87 – *Leases*, the Statement was effective for years beginning after June 15, 2021, which would have been July 1, 2021, for the Concordia Parish Clerk of Court. For unknown reasons, it was not evaluated at that time and the appropriate accounting was not present for the 2022 and 2023 fiscal year ends audit reports. Given that the annual lease payments are not materially different from the annual amortization of the right-to-use asset, the impact to the operating statements for the last two years is only \$206 each year. The statement of net position was understated by the assets of \$30,356 for June 30, 2022, and \$20,237 for the year ended June 30, 2023. Similarly, the overall liabilities were understated by \$20,650 and \$10,738, respectively, for the same time periods.

REQUIRED SUPPLEMENTARY INFORMATION

**CONCORDIA PARISH CLERK OF COURT
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
BUDGET AND ACTUAL (WITH BUDGET TO GAAP DIFFERENCES)
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Budget to GAAP Differences	Actual Amounts, GAAP Basis	Variance with Final Budget - Positive (Negative)
	Original	Final				
REVENUES:						
Licenses and permits: marriage	\$ 1,800	\$ 1,800	\$ 1,660	\$ -	\$ 1,660	\$ (140)
Fees, charges and commissions for services:						
Court costs, fees, and charges	336,600	336,600	301,906	-	301,906	(34,694)
Fees for recording legal documents	259,200	259,200	246,321	-	246,321	(12,879)
Fees for certified copies of documents	18,120	18,120	15,146	-	15,146	(2,974)
Use of money and property - interest earnings	9,000	9,000	22,184	-	22,184	13,184
Other revenue	74,040	74,040	79,370	-	79,370	5,330
TOTAL REVENUES	698,760	698,760	666,587	-	666,587	(32,173)
EXPENDITURES:						
General government - judicial:						
Personnel services	385,440	385,440	396,660	-	396,660	(11,220)
Related benefits	129,336	129,336	129,220	-	129,220	116
Operating expenses	136,788	136,788	141,102	-	141,102	(4,314)
Supplies	40,200	40,200	36,559	-	36,559	3,641
Travel and professional fees	3,600	3,600	4,959	-	4,959	(1,359)
Other	3,120	3,120	2,776	(5,376)	8,152	344
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	698,484	698,484	711,276	(5,376)	716,652	(12,792)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	276	276	(44,689)	5,376	(50,065)	(44,965)
NET CHANGE IN FUND BALANCE	276	276	(44,689)	5,376	(50,065)	(44,965)
FUND BALANCE, BEGINNING OF YEAR	527,693	527,693	539,782	-	539,782	-
FUND BALANCE, END OF YEAR	\$ 527,969	\$ 527,969	\$ 495,093	\$ 5,376	\$ 489,717	(32,876)

Explanation of differences

- (1) Net adjustments to adjust accruals related to revenues
(2) Adjustments needed to reflect proper timing of receivables from merchants and payables to vendors
(3) Adjustments for error corrections
(4) Cumulative effect of cash to GAAP adjustments

\$ -
-
(5,376)
-
\$ (5,376)

**CONCORDIA PARISH CLERK OF COURT
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANA**

**NOTES TO THE REQUIRED SUPPLEMENTARY
INFORMATION FOR THE YEAR ENDED JUNE 30, 2024**

Budgetary Comparison Schedule

1. Basis of Presentation

The budgetary comparison schedule presents the original legally adopted budget, the final legally adopted budget, the actual data on the GAAP basis, and variances between the final budget and the actual data.

2. Budget Amendments and Revisions

The budget is adopted by the Clerk. A budgetary comparison is presented for the general fund consistent with GAAP. There were no nonmajor funds.

3. Budget/GAAP Reconciliation

The major differences between the budgetary basis and the GAAP basis are:

- a. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP).
- b. Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

CONCORDIA PARISH CLERK OF COURT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CLERK'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LOUISIANA CLERKS OF COURT RETIREMENT AND RELIEF FUND
LAST 10 FISCAL YEARS

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Commission's proportionate share of the collective net pension liability	\$ 555,051	\$ 667,588	\$ 785,503	\$ 665,588	\$ 700,594	\$ 738,070	\$ 957,277	\$ 474,761	\$ 866,319	\$ 726,177
Commission's proportion of the collective net pension liability	0.41%	0.45%	0.42%	0.44%	0.42%	0.40%	0.49%	0.37%	0.36%	0.33%
Commission's covered employee payroll	\$ 370,497	\$ 370,190	\$ 392,336	\$ 369,881	\$ 391,025	\$ 394,529	\$ 360,225	\$ 365,924	\$ 365,924	\$ 354,871
Commission's proportionate share of the collective net pension liability as a percentage of the Commission's covered payroll	149.81%	180.34%	200.21%	179.95%	179.17%	187.08%	265.74%	129.74%	236.75%	204.63%
PERS' fiduciary net position as a percentage of the total pension liability	79.37%	78.13%	74.17%	79.69%	79.07%	77.93%	77.93%	85.40%	74.09%	77.56%

CONCORDIA PARISH CLERK OF COURT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CLERK'S CONTRIBUTIONS
LOUISIANA CLERKS OF COURT RETIREMENT AND RELIEF FUND
LAST 10 FISCAL YEARS

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Actuarially determined employee contribution	\$ 68,485	\$ 76,519	\$ 73,562	\$ 75,445	\$ 74,305	\$ 74,961	\$ 75,647	\$ 75,724	\$ 81,442	\$ 79,846
Contributions in relation to the actuarially determined contributions	<u>109,708</u>	<u>105,608</u>	<u>108,150</u>	<u>106,569</u>	<u>107,634</u>	<u>107,509</u>	<u>105,366</u>	<u>111,607</u>	<u>109,414</u>	<u>108,133</u>
Annual contribution deficiency (excess)	<u>\$ (41,223)</u>	<u>\$ (29,089)</u>	<u>\$ (34,588)</u>	<u>\$ (31,124)</u>	<u>\$ (33,329)</u>	<u>\$ (32,548)</u>	<u>\$ (29,719)</u>	<u>\$ (35,883)</u>	<u>\$ (27,972)</u>	<u>\$ (28,287)</u>
Commission's covered-employee payroll	\$ 370,190	\$ 370,190	\$ 392,336	\$ 369,881	\$ 391,025	\$ 394,529	\$ 360,225	\$ 365,924	\$ 365,924	\$ 354,871
Actual contributions as a percentage of covered-employer payroll	29.64%	28.53%	27.57%	28.81%	27.53%	27.25%	29.25%	30.50%	29.90%	30.47%

CONCORDIA PARISH CLERK OF COURT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CHANGES IN THE TOTAL OPEB
LIABILITY AND RELATED RATIOS

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total OPEB liability					
Service cost	\$ 11,378	\$ 9,895	\$ 8,376	\$ 7,824	\$ 8,078
Interest	18,039	15,476	12,724	14,517	14,455
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	(19,043)	(17,793)	(183,286)	(299)	(29,570)
Changes in assumptions or other inputs	54,856	32,650	(96,787)	(30,899)	(4,364)
Benefit payments	(10,374)	(6,485)	(8,827)	(10,695)	(10,001)
Net change in total OPEB liability	<u>54,856</u>	<u>33,743</u>	<u>(267,800)</u>	<u>(19,552)</u>	<u>(21,402)</u>
Total OPEB liability - beginning	<u>570,145</u>	<u>625,001</u>	<u>658,744</u>	<u>390,944</u>	<u>371,392</u>
Total OPEB liability - ending	<u>\$ 625,001</u>	<u>\$ 658,744</u>	<u>\$ 390,944</u>	<u>\$ 371,392</u>	<u>\$ 349,990</u>
Covered-employee payroll	\$ 396,329	\$ 409,210	\$ 367,723	\$ 379,674	TBD
Total OPEB liability as a percentage of covered-employee payroll	157.70%	160.98%	106.31%	97.82%	TBD

Notes to Schedule

Changes of benefit terms: None

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

2020	2.45%
2021	1.92%
2022	3.69%
2023	3.86%
2024	3.97%

Mortality rates

2020	PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2019.
2021	PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2020.
2022-2024	PubG.H-2010 Employee & Healthy Retiree, Generational with MP-2021

OTHER SUPPLEMENTAL INFORMATION

CONCORDIA PARISH CLERK OF COURT
(A Component Unit of the Concordia Parish Police Jury)
VIDALIA, LOUISIANA

**Schedule of Compensation, Reimbursements, Benefits and Other Payments to
Agency Head**

For the Year Ended June 30, 2024

Agency Head Name: John F. Anders, Jr., Clerk of Court

Salary	\$ 131,600
Benefits: Insurance	7,350
Retirement	10,709
Other - dental	312
Other - vision	40
Other - life	1,719
Association dues	1,868
Travel and registration fees	<u>4,507</u>
	<u>\$ 158,105</u>

CONCORDIA PARISH CLERK OF COURT
(A Component Unit of the Concordia Parish Police Jury)
VIDALIA, LOUISIANA

JUSTICE SYSTEM FUNDING REPORTING SCHEDULE-COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION -
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2024

	First Six Month Period Ended <u>December 31, 2023</u>	Second Six Month Period Ended <u>June 30, 2024</u>
Cash basis presentation		
Beginning balance of amounts collected	\$ 302,626	\$ 320,737
Add: collections		
Civil fees (including refundable amounts such as garnishments or advance deposits)	<u>214,999</u>	<u>222,885</u>
Subtotal collections	\$ 214,999	\$ 222,885
Less: Disbursements to Governments and Nonprofits		
Clerk's Salary Fund - Civil Fees	115,164	109,334
Concordia Parish Sheriff - Civil Fees	14,049	15,634
Ascension Parish Sheriff - Civil Fees	-	76
Assumption Parish Sheriff - Civil Fees	48	-
Avoyelles Parish Sheriff - Civil Fees	-	83
Bienville Parish Sheriff - Civil Fees	-	-
Beauregard Parish Sheriff - Civil Fees	-	32
Bossier Parish Sheriff - Civil Fees	35	230
Caddo Parish Sheriff - Civil Fees	7	-
Calcasieu Parish Sheriff - Civil Fees	60	-
Caldwell Parish Sheriff - Civil Fees	457	-
Catahoula Parish Sheriff - Civil Fees	24	760
DeSoto Parish Sheriff - Civil Fees	2,298	83
East Baton Rouge Parish Sheriff - Civil Fees	-	1,984
East Carroll Parish Sheriff - Civil Fees	46	-
East Feliciana Parish Sheriff - Civil Fees	94	-
Evangeline Parish Sheriff - Civil Fees	140	-
Franklin Parish Sheriff - Civil Fees	59	-
Grant Parish Sheriff - Civil Fees	70	-
Iberia Parish Sheriff - Civil Fees	33	-
Jefferson Davis Parish - Civil Fees	180	-
Jefferson Parish Sheriff - Civil Fees	293	120
Lafayette Parish Sheriff - Civil Fees	-	200
Lafourche Parish Sheriff - Civil Fees	168	-
LaSalle Parish Sheriff - Civil Fees	-	61
Livingston Parish Sheriff - Civil Fees	94	66
Lincoln Parish Sheriff - Civil Fees	-	31
Livingston Parish Sheriff - Civil Fees	-	-
Madison Parish Sheriff - Civil Fees	33	30
Morehouse Parish Sheriff - Civil Fees	-	-
Natchitoches Parish Sheriff - Civil Fees	210	-
Orleans Parish Sheriff - Civil Fees	324	-

(continued)

Ouachita Parish Sheriff - Civil Fees	-	91
Plaquemine Parish Sheriff - Civil Fees	-	-
Pointe Coupee Parish Sheriff - Civil Fees	373	-
Rapides Parish Sheriff - Civil Fees	30	561
Sabine Parish Sheriff - Civil Fees	-	-
St. Bernard Parish Sheriff - Civil Fees	99	36
St. Martin Parish Sheriff - Civil Fees	-	-
St. Tammany Parish Sheriff - Civil Fees	-	43
Tangipahoa Parish Sheriff - Civil Fees	121	54
Terrebonne Parish Sheriff - Civil Fees	60	42
Texas Parish Sheriff - Civil Fees	-	60
Vermillion Parish Sheriff - Civil Fees	-	-
Vernon Parish Sheriff - Civil Fees	-	-
Webster Parish Sheriff - Civil Fees	46	-
West Baton Rouge Parish Sheriff - Civil Fees	-	36
West Carroll Sheriff - Civil Fees	-	-
Winn Parish Sheriff - Civil Fees	-	114
JEF 7th JDC Court - Reporter Deposit Fund	-	-
JEF 7th JDC Court - Judicial Expense Fund for 7th JDC - Civil Fees	2,385	2,690
Louisiana Secretary of State - Civil Fees	1,250	1,100
Louisiana State Treasurer - State Judicial Expense Fund - Civil Fees	7,015	7,928
Third Circuit Court of Appeals - Civil Fees	340	340
Louisiana Supreme Court - Civil Case Reporting Fees	119	135

Less: Disbursements to Individuals/Third Party Collection or Processing Agencies

Civil Fee Refunds	46,156	21,673
Other Disbursements to Individuals	7,087	4,668

Subtotal Disbursements/Retainage	198,967	168,295
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Ending Balance of Amounts Collected but not Dispersed	<u>\$ 318,658</u>	<u>\$ 375,327</u>
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CONCORDIA PARISH CLERK OF COURT
(A Component Unit of the Concordia Parish Police Jury)
VIDALEA, LOUISIANA

JUSTICE SYSTEM FUNDING REPORTING SCHEDULE-RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION -
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2024

	First Six Month Period Ended <u>December 31, 2023</u>	Second Six Month Period Ended <u>June 30, 2024</u>
Cash Basis Presentation		
Receipts from:		
Concordia Parish Sheriff, Criminal Court Costs/Fees	\$ 6,222	\$ 8,227
Concordia Parish Sheriff, Criminal Bond Fees	652	596
Louisiana Department of Public Safety, Criminal Court Cost/Fees	<u>50</u>	<u>50</u>
Subtotal receipts	<u>\$ 6,924</u>	<u>\$ 8,873</u>
Ending balance of amounts assessed but not received	N/A	N/A

COMPLIANCE AND INTERNAL CONTROL REPORTS



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

Honorable John F. Anders, Jr.
Concordia Parish Clerk of Court
Vidalia, 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 and governmental fund of the Concordia Parish Clerk of Court, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Concordia Parish Clerk of Court's basic financial statements, and have issued our report thereon dated March 31, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Concordia Parish Clerk of Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-001.

Concordia Parish Clerk of Court's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Concordia Clerk of Court's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Concordia Clerk of Court's response was not subjected to 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.

Shelton Christian Mosby PLLC

Natchez, Mississippi
March 31, 2025

CONCORDIA PARISH CLERK OF COURT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? X yes no

Noncompliance material to financial statements noted? yes X no

SECTION II - FINANCIAL STATEMENT FINDINGS

2024-001 Late Filing of the Audit Report (Compliance)

Condition: The Clerk's audited financial statements were not submitted to the Louisiana Legislative Auditor by the statutory date of December 31, 2024.

Criteria: To be in good standing with the State of Louisiana, the audited financial statements must be submitted to the Louisiana Legislative Auditor within 6 months of year end.

Cause: A change in audit firms during the year created a situation where all necessary information was not available timely.

Effect: The Clerk is on the noncompliance list with the State of Louisiana.

Recommendation: We have no recommendation as the late filing arose from a situation outside of the Clerk's control.

Corrective Action Taken: The Clerk has determined to retain the current audit firm for another year, thereby eliminating the need to obtain information from an outside source.

CONCORDIA PARISH CLERK OF COURT
(A Component Unit of the Concordia Parish Police Jury)
VIDALIA, LOUISIANA

STATUS OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2024

<u>Reference No.</u>	<u>Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Action/ Partial Corrective Action Taken</u>
2023-001	Indefinite	Due to the small size of the entity and the lack of segregation of duties from employees, many important elements of good internal controls cannot be implemented to ensure adequate protection of the entity's assets.	Management will continue to provide the oversight in its current internal control procedures in order to safeguard assets.



**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Concordia Parish Clerk of Court and the
Louisiana Legislative Auditor:

We have performed the procedures in the attached supplement on the control and compliance 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 Concordia Parish Clerk of Court's management is responsible for those control and compliance areas identified in the SAUPs.

The Concordia Parish Clerk of Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the control and compliance 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.

Our procedures and findings are included in the supplement to this report.

We were engaged by Concordia 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 control and compliance areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Concordia 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 control and compliance 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.

Gellon Christian Mosby PLLC

Natchez, Mississippi
March 31, 2025

**CONCORDIA PARISH CLERK OF COURT
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)**

**SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

Written Policies and Procedures

- I. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - a) *Budgeting*, including preparing, adopting, monitoring, and amending the budget.
 - b) *Purchasing*, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the public bid law, and (5) documentation required to be maintained for all bids and price quotes.
 - c) *Disbursements*, including processing, reviewing, and approving.
 - d) *Receipts/Collections*, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - e) *Payroll/Personnel*, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
 - f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - h) *Travel and Expense Reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor

possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read 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) *Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) *Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Findings - No exceptions noted.

Board or Finance Committee

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.
 - c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

Findings - No exceptions noted.

Bank Reconciliations

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select four additional accounts (or all accounts if less than five). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Findings - No exceptions noted.

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select five deposit sites (or all deposit sites if less than five).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., five collection locations for five deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees 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 is not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
 7. Randomly select two deposit dates for each of the five bank accounts selected for Procedure 3 under "Bank Reconciliations" (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the ten deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than ten miles from the collection location or the deposit is less than \$100).
 - e) Trace the actual deposit per the bank statement to the general ledger.

Findings - No exceptions noted.

Nonpayroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select five locations (or all locations if less than five).
9. For each location selected under Procedure 8, obtain a listing of those employees involved with nonpayroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/ official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under Procedure 8, obtain the entity's nonpayroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select five disbursements for each location, obtain supporting documentation for each transaction, and:
- a) Observe that the disbursement matched the related original invoice/billing statement.
 - b) Observe that the disbursement documentation included evidence (e.g., initial/ date, electronic logging) of segregation of duties tested under Procedure 9, as applicable.

Findings - No exceptions noted.

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

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-Cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select five cards (or all cards if less than five) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
- a) Observe 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) was reviewed and approved, in writing, by someone other than the authorized card holder.

- b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under Procedure 12, excluding fuel cards, randomly select ten transactions (or all transactions if less than ten) from each statement and obtain supporting documentation for the transactions (i.e., each card should have ten transactions subject to testing). For each transaction, observe 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).

Findings - No exceptions noted.

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

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select five reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:
- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (Procedure 1h).
 - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Findings - No exceptions noted.

Contracts

15. Obtain from management a listing of all agreements/ contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly select five contracts (or all contracts if less than five) from the listing,

excluding the practitioner's contract, and:

- a) Observe 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) Observe 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), observe that the original contract terms provided for such an amendment.
- d) Randomly select one payment from the fiscal period for each of the five contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Findings - No exceptions noted.

Payroll and Personnel

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees/ officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the five employees/ officials selected under Procedure 16, obtain attendance records and leave documentation for the pay period and:
 - a) Observe that all selected employees/ officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) Observe that supervisors approved the attendance and leave of the selected employees/ officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
18. Obtain a listing of those employees/ officials that received termination payments during the fiscal period and management's representation that the listing is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employees'/ officials' cumulative leave records, and agree the pay rates to the employees'/ officials' authorized pay rates in the employees'/ officials' personnel files.

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Findings - No exceptions noted.

Ethics

20. Using the five randomly selected employees/ officials from Procedure 16 under "Payroll and Personnel," obtain ethics documentation from management and:
 - a) Observe that the documentation demonstrates each employee/ official completed one hour of ethics training during the fiscal period.
 - b) Observe that the documentation demonstrates each employee/ official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Findings: Using the five randomly selected employees, we obtained and reviewed ethics documentation for completion of the training and a signature verifying that he/she has read the Clerk's ethics policy during the fiscal period.

Findings - No exceptions noted.

Debt Service

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

Findings - No exceptions noted.

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Findings: Management is not aware of any misappropriation of public funds.

24. Observe the entity has posted on its premises and website, the notice required by RS. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Findings - No exceptions noted.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
 - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
 - b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past three months.
 - c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select five computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Findings - No exceptions noted.

Sexual Harassment

26. Using the five randomly selected employees/ officials from Procedure 16 under "Payroll

and Personnel", obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/ official completed at least one hour of sexual harassment training during the calendar year.

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
 - a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Findings - No exceptions noted.

**CONCORDIA PARISH CLERK OF COURT
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)**

**SCHEDULE OF EXCEPTIONS
FOR THE YEAR ENDED JUNE 30, 2024**

<u>Reference No.</u>	<u>Description of Exception</u>
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None	
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