

POINTE COUPÉE PARISH  
CLERK OF COURT

Financial Report

For the Year Ended June 30, 2023

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## INDEPENDENT AUDITORS' REPORT

Honorable Lanell Swindler Landry  
Pointe Coupée Parish Clerk of Court  
New Roads, Louisiana

### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Pointe Coupée Parish Clerk of Court, as of and for the year ended June 30, 2023 and related notes to the financial statements, which collectively comprise of the Pointe Coupée 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 and the aggregate remaining fund information of the Pointe Coupée Parish Clerk of Court, as of June 30, 2023, 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 Pointe Coupée 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 Pointe Coupée 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.

Pointe Coupée Parish Clerk of Court  
New Roads, Louisiana

### ***Auditors' 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, 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 Pointe Coupée 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 Pointe Coupée 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 Budgetary Comparison Schedule on page 36, the Schedule of Employer's Proportionate Share of Net Pension Liability on page 37, Schedule of Employer Contributions on page 38, and Schedule of Changes in the Clerk's Total OPEB Liability and related Ratios on page 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Pointe Coupée Parish Clerk of Court  
New Roads, Louisiana

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Pointe Coupée Parish Clerk of Court has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate, operational, economical, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pointe Coupée Parish Clerk of Court's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, justice system funding schedule – collecting/disbursing entity and the justice system funding schedule – receiving entity, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 Governmental Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2023, on our consideration of the Pointe Coupée Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Pointe Coupée Parish Clerk of Court's internal control over financial reporting and compliance.



Lake Charles, LA  
December 30, 2023

POINTE COUPÉE PARISH CLERK OF COURT

Statement of Net Position  
June 30, 2023

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 584,995
Certificate of deposits	538,354
Receivables, net	14,833
Due from agency funds	34,780
Capital assets, net of accumulated depreciation	24,372
Total assets	1,197,334
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Related to pension	710,381
Related to post-employment benefits	63,715
Total deferred outflows of resources	774,096
Total assets and deferred outflows of resources	\$ 1,971,430
 <b>LIABILITIES</b>	
Accounts payable	\$ 47,346
Compensated absences	11,434
Noncurrent liabilities:	
Other post-employment benefits payable	679,579
Net pension liability	1,437,559
Total liabilities	2,175,918
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Related to pension	13,098
Related to post-employment benefits	467,317
Total deferred inflows of resources	480,415
 <b>NET POSITION</b>	
Net investment in capital assets	24,372
Unrestricted	(709,275)
Total net position	(684,903)
Total liabilities, deferred inflows of resources and net position	\$ 1,971,430

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

POINTE COUPÉE PARISH CLERK OF COURT

Statement of Activities  
For the Year Ended June 30, 2023

Activities	Expense	Fees, Fines, Charges for Services	Operating Grants and Contributions	Governmental Activities
<b>Governmental activities:</b>				
Judicial	\$ 1,552,170	\$ 822,085	\$ 38,045	\$ (692,040)
Total governmental activities	<u>\$ 1,552,170</u>	<u>\$ 822,085</u>	<u>\$ 38,045</u>	<u>(692,040)</u>
<b>General revenues:</b>				
Interest				2,507
Other revenues				3,565
Total general revenues				<u>6,072</u>
Change in net position				(685,968)
Net position - beginning of year				<u>1,065</u>
Net position - end of year				<u>\$ (684,903)</u>

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

POINTE COUPÉE PARISH CLERK OF COURT

Balance Sheet  
Governmental Fund  
June 30, 2023

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 584,995
Certificate of deposits	538,354
Accounts receivable, net	14,833
Due from agency funds	<u>34,780</u>
 Total Assets	 <u><u>\$ 1,172,962</u></u>
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts payable	<u>\$ 47,346</u>
 Total Liabilities	 <u>47,346</u>
Fund balance:	
Unassigned	<u>1,125,616</u>
 Total liabilities and fund balance	 <u><u>\$ 1,172,962</u></u>

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



POINTE COUPÉE PARISH CLERK OF COURT  
 Reconciliation of the Governmental Funds Balance Sheet  
 To the Statement of Net Position  
 June 30, 2023

Total Fund Balances – Governmental Funds	\$ 1,125,616
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>	
<p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental Funds Balance Sheets. This is the capital assets, net of accumulated depreciation reported on the Statement of Net Position</p>	24,372
<p>Long-term liabilities of governmental activities do not require the use of current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet. These are the long-term liabilities of the Clerk’s governmental activities:</p>	
Compensated absences	(11,434)
Other post-employment benefits	(679,579)
Net pension liability	(1,437,559)
<p>Deferred outflows and inflows of resources related to pensions and other post-employment benefits are applicable to future periods and, therefore, are not reported in the governmental funds:</p>	
Deferred outflows of resources related to pensions	710,381
Deferred outflows of resources related to OPEB	63,715
Deferred inflows of resources related to pensions	(13,098)
Deferred inflows of resources related to OPEB	(467,317)
	(684,903)
Total Net Position – Governmental Activities	\$ (684,903)

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

POINTE COUPÉE PARISH CLERK OF COURT

Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Fund  
For the Year Ended June 30, 2023

**REVENUES**

Intergovernmental revenues	\$ 38,045
Charges for services:	
Court costs and fees	468,548
Certified copies and data processing	25,472
Licenses	3,736
Recording fees	324,329
Interest earned	2,507
Other revenues	<u>3,565</u>
Total Revenues	866,202

**EXPENDITURES**

Judicial	<u>1,473,825</u>
Change in fund balance	(607,623)
Fund balance, beginning	<u>1,733,239</u>
Fund balance, ending	<u><u>\$ 1,125,616</u></u>

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

POINTE COUPÉE PARISH CLERK OF COURT

Reconciliation of the Governmental Funds Statement of Revenues,  
Expenditures, and Changes in Fund Balance to the Statement of Activities  
For the Year Ended June 30, 2023

Net Change in Fund Balance – Governmental Funds \$ (607,623)

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

Governmental funds report capital outlays as expenditures.  
However, in the Statement of Activities, the cost of those  
assets are allocated over their useful lives as depreciation  
expense. This is the amount by which depreciation charged  
differed from capital outlay in the current period

Depreciation expense	(11,796)
Capital outlay	10,472

Governmental funds report payments on long-term obligations  
as expenditures. However, in the Statement of Activities, these  
payments are recognized as decreases in the long-term debt.

This is the change in long-term obligations during the year.

Compensated absences	(9,603)
Other post-retirement benefit expense	33,687
Pension expense	(101,105)

Change in Net Position – Governmental Activities \$ (685,968)

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

POINTE COUPÉE PARISH CLERK OF COURT

Statement of Fiduciary Net Position - Custodial Funds  
For the Year Ended June 30, 2023

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 676,680	\$ 233,444	\$ 910,124
<b>LIABILITIES</b>			
Due to General Fund	\$ 34,780	\$ -	\$ 34,780
Total liabilities	34,780	-	34,780
<b>NET POSITION</b>			
Restricted for:			
Individuals, organizations and other governments	641,900	233,444	875,344
Total net position	641,900	233,444	875,344
Total liabilities and net position	\$ 676,680	\$ 233,444	\$ 910,124

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

POINTE COUPÉE PARISH CLERK OF COURT

Statement of Changes in Fiduciary Net Position - Custodial Funds  
For the Year Ended June 30, 2023

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
NET POSITION AT BEGINNING OF YEAR	\$ 626,936	\$ 563,334	\$ 1,190,270
ADDITIONS			
Suits and successions	669,491	19,864	689,355
Interest income	-	147	147
Total additions	669,491	20,011	689,502
DEDUCTIONS			
Clerk's costs	325,865	-	325,865
Sheriff's fees	66,389	-	66,389
Other costs	43,656	-	43,656
Settlements to litigants	218,617	349,901	568,518
Total deductions	654,527	349,901	1,004,428
Change in net position	14,964	(329,890)	(314,926)
NET POSITION AT END OF YEAR	<u>\$ 641,900</u>	<u>\$ 233,444</u>	<u>\$ 875,344</u>

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

# POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **A. FINANCIAL REPORTING ENTITY**

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

These financial statements present the Pointe Coupée Parish Clerk of Court (“Clerk of Court”) as the primary government. As defined by the governmental accounting standards board (“GASB”), GASB No. 14, component units are legally separate entities that are included in the reporting entity because of the significance of their operating or financial relationships. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Since the Clerk of Court is legally separate and fiscally independent, the Clerk of Court is a separate governmental reporting entity. The Pointe Coupée Police Jury (“Police Jury”) maintains and operates the parish courthouse in which the Clerk of Court’s office is located. These transactions between the Clerk of Court and the Police Jury are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability.

As an independent elected official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

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

### **B. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Clerk of Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government - Wide Financial Statements (“GWFS”)

The Statement of Net Position and the Statement of Activities display information about the Clerk of Court as a whole. They include all funds of the Clerk of Court, which are considered to be governmental activities. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all the Clerk of Court’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in the net position.

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**B. BASIS OF PRESENTATION – (Continued)**

Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Clerk of Court are reported in three categories: 1) charges for service, 2) operating grants and contributions, and 3) capital grants and contributions.

Fund Financial Statements (“FFS”)

The accounts of the Clerk of Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The various funds of the Clerk of Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the entity or total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund is at least ten percent of the corresponding total for all funds of that category or type.

The Clerk of Court’s current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the Clerk of Court are described as follows:

Governmental Fund Types

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

Fiduciary Fund Type - Custodial Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Clerk of Court are custodial funds. The custodial funds account for assets held by the Clerk of Court 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 agency funds have no measurement focus, but use the accrual basis of accounting.

The Advanced Deposit and Registry of Court agency funds are used to account for assets held as an agent for others. Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**C. MEASUREMENT / BASIS OF ACCOUNTING**

*Fund Financial Statements (“FFS”)*

The amounts reflected in the governmental fund financial statements 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 balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Clerk of Court’s operations.

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

*Revenues*

Revenues are recorded in the period in which they are measurable and available.

*Expenditures*

Expenditures are recorded in the period in which the goods and services are received.

*Other Financing Sources (Uses)*

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses).

**D. BUDGETS AND BUDGETARY ACCOUNTING**

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

- a. A proposed budget is prepared and submitted to the Clerk of Court for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.



POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**D. BUDGETS AND BUDGETARY ACCOUNTING**

- b. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

**E. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits and time certificates. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the Clerk may deposit funds in demand deposits, interest- bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Time deposits with original maturities of over three months are listed separately under certificate of deposits. Certificate of deposits are carried at cost, which approximates market value.

The Clerk of Court participation in the Louisiana Asset Management Pool (“LAMP”). LAMP is a nonprofit corporation formed by the State Treasury and organized under the laws of the State of Louisiana, which operates a local governmental investment pool equivalent to a money market fund. LAMP invests in short-term instruments as permitted by statute.

**F. RECEIVABLES**

Receivables consist of all revenue earned at year-end and not yet received. Receivables are recorded at management’s estimate of the amount that is expected to be collected. This is based in part on historical information. The allowance for uncollectible accounts at June 30, 2023, was \$1,733. Revenues become susceptible to accrual when they become both measurable and available.

**G. CAPITAL ASSETS**

Capital assets are capitalized at historical cost. The Clerk of Court maintains a threshold level of \$1,000 or more for capitalizing capital assets.

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**G. CAPITAL ASSETS – (Continued)**

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

Furniture and equipment for 3 to 15 years

**H. COMPENSATED ABSENCES**

The Clerk of Court has the following policy relating to deferred compensation time, vacation and sick leave:

Vacation leave accrues as follows:

1. Upon completion of six-month introductory period – 5 days per year
2. After 2 years continuous service – 10 days per year
3. After 10 years continuous service – 15 days per year

Vacation leave is not cumulative; any unused vacation not used by the calendar year end is forfeited unless the Clerk gives special approval.

Personal/Sick leave of 84 hours per calendar year is granted to all full-time employees. Up to 80 hours of accrued unused leave by an employee will be allowed to carry forward to the succeeding calendar year. Additionally, accumulated personal/sick leave is paid out upon separation of employment. The cost of leave privileges is recognized as current year expenditures in the General Fund when leave is actually paid.

**I. LONG-TERM LIABILITIES**

All long-term liabilities to be repaid from governmental resources is reported as liabilities in the governmental-wide statements. The long-term liabilities consist of pension liability and other post-retirement benefits.

**J. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delay recognition of expenditures or revenues, respectively. At June 30, 2023, the Clerk of Court deferred inflows and outflows of resources are attributable to its pension plan and OPEB plan, which is reported in the government-wide statement.

## POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

### **K. NET POSITION CLASSIFICATION**

In the statement of net position, the difference between a government's assets and deferred outflows of resources and its liabilities and deferred inflows of resources is recorded as net position. The three components of net position are as follows:

Net Investment in Capital Assets - 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.

Restricted Net Position - Net positions that are reserved by external sources, such as banks or by law, are reported separately as restricted net position. When assets are required to be retained in perpetuity, this non-expendable net position is recorded separately from expendable net position. These are components of restricted net position.

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

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

### **L. FUND EQUITY**

Accounting standards required governmental fund balances to be reported in as many as five classifications as listed below:

Non-spendable - This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

Restricted - Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

Committed - Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

Assigned - Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

Unassigned - This category represents that portion of equity that is available for any purpose.

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**L. FUND EQUITY – (Continued)**

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

**M. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

**N. ESTIMATES**

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

**O. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS**

In June 2022, GASB issued Statement No. 101, “*Compensated Absences*.” The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 31, 2023, with earlier application encouraged. The effect of implementation of the statement of the Clerk of Court’s financial statements has not yet been determined.

**NOTE 2 – DEPOSITS**

Under state law, the Clerk of Court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana Law and national banks having principal offices in Louisiana. At June 30, 2023, the Clerk of Court has deposits (book balances) as follows:

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 2 – DEPOSITS – (Continued)**

	Governmental Activites	Fiduciary Activities	Total
Cash and cash equivalents	584,995	\$ 910,124	\$ 1,495,119
Certificates of deposit	538,354	-	538,354
Total	\$ 1,123,349	\$ 910,124	\$ 2,033,473

Included in cash and cash equivalents for governmental activities is \$273,535 invested with Louisiana Asset Management Pool (LAMP). Certificates of deposit are classified as investments in the financial statements as their original maturities exceed 90 days.

Custodial credit risk is the risk that, in the event of a bank failure, the Clerk’s deposits may not be recovered. Under state law, the Clerk’s deposits must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The fair market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the Clerk or the pledging bank by a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2023, the Clerk had \$2,125,048 in deposits (collected bank balances) in local financial institutions, including certificates of deposit. These deposits are secured from risk by \$988,354 of federal deposit insurance, \$141,132 by the securities investor protection corporation and \$1,542,784 of pledged securities held by the custodial bank in the name of the Clerk. The deposits covered by insurance and pledged securities are not considered subject to custodial credit risk according to GASB Statement No. 40, *Deposit and Investment Risk Disclosure*.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments.

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA R.S. 33:2955.

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

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 2 – DEPOSITS – (Continued)**

LAMP is an investment pool that, to the extent practical, invest in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAAM by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement. • Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is (NUMBER- days) (from LAMP's monthly Portfolio Holdings) as of (DATE – month-end).
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

**NOTE 3 - RECEIVABLES**

Accounts receivable at June 30, 2023, in the amount of \$14,833 consists of \$14,812 for services rendered on account and \$1,753 of accrued interest. Allowances are reported when accounts are proven to be uncollectible. Allowance for uncollectible accounts netted with account receivables was \$1,733.

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Furniture and equipment	\$ 276,228	\$ 10,472	\$ -	\$ 286,700
Total capital assets being depreciated	276,228	10,472	-	286,700
Less accumulated depreciation				
Furniture and equipment	(250,532)	(11,796)	-	(262,328)
Total accumulated depreciation	(250,532)	(11,796)	-	(262,328)
 Total capital assets being depreciated, net	 <u>\$ 25,696</u>	 <u>\$ (1,324)</u>	 <u>\$ -</u>	 <u>\$ 24,372</u>

All depreciation expense totaling \$11,796 was charged to judicial activities.

**NOTE 5 – ON-BEHALF PAYMENTS**

Certain operating expenditures for the Clerk office are paid by the Pointe Coupée Parish Police Jury and are not included in the accompanying financial statements.

**NOTE 6 – RISK MANAGEMENT**

The Clerk is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the Clerk maintains commercial insurance policies covering professional liability and surety bond coverage. In addition to the above policies, the Clerk also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2023.

**NOTE 7 – PENSION PLAN**

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

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 7 – PENSION PLAN – (Continued)**

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225)293-1162.

The Clerk of Court's office has implemented GASB Statement 68, Accounting and Financial Reporting for Pensions. These standards require the Clerk of Court's office to record its proportional share of each of the pension plans Net Pension Liability and report the following disclosures:

**Plan Description**

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

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

*Retirement Benefits.* A member or former member shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 60 if hired on or after January 1, 2011), and terminating employment. Regular retirement benefits, payable monthly for life, is equal to 3% percent of the member's monthly average final compensation multiplied by the number of years of credited service, not to exceed 100% of the monthly average final compensation. The retirement benefit accrual rate is increased to 3½% for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011). For members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.



POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 7 – PENSION PLAN – (Continued)**

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

Survivor benefits. Upon the death of any active contributing member with less than five years of credited service, his/her accumulated contributions are paid to his/her designated beneficiary. Upon the death of any active contributing member with five or more years of credited service, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. Benefit payments are to commence on the date a member would have first become eligible for normal retirement assuming continued service until that time. In lieu of a deferred survivor benefit, the surviving spouse may elect benefits payable immediately with benefits reduced  $\frac{1}{4}$  of 1% for each month by which payments commence in advance of member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children shall be paid  $\frac{1}{2}$  of the member's accrued retirement benefit in equal shares. Upon the death of any former member with less than 12 years of service, the designated beneficiary may receive his/her accumulated contributions. Upon the death of any former Member with 12 or more years of service, automatic option 2 benefits are payable to the surviving spouse with payments to commence on the member's retirement eligibility date. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

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

If employment is not terminated at the end of the participation period, payments into the account cease and the member resumes active contributing membership in the Fund. Interest is paid on DROP account balances for members who complete their DROP participation but do not terminate employment. The interest earnings are based on the actual rate of return on funds in such accounts. These interest accruals cease upon termination of employment.

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 7 – PENSION PLAN – (Continued)**

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

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

Contributions. According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2022, the actual employer contribution rate was 22.25%. Plan members are required by state statute to contribute 8.25% of their annual covered salary and the Clerk of Court is required to contribute at an actuarially determined rate.

In accordance with state statute, the Fund also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue during the year and excluded from pension expense.

Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Clerk of Court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 7 – PENSION PLAN – (Continued)**

The Clerk of Court's contributions to the system for the years ended June 30, 2022, 2021, and 2020, were \$135,104, \$115,067, and \$92,750, respectively, equal to the required contributions for each year.

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

At June 30, 2023, the Employer reported a liability of \$1,437,559 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2022, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

The Clerk of Court's proportion of the Net Pension Liability was based on a projection of the Clerk of Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Clerk of Court's proportion was 0.593110%, which was an increase of 0.050229 percentage points from its proportion measured as of June 30, 2021.

At June 30, 2023, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,630	\$ 13,067
Changes of assumptions	105,493	-
Net difference between projected and actual earnings on pension plan investments	307,559	-
Change in proportion and differences between employer contributions and proportionate share of contributions	139,724	31
Employer contributions subsequent to the measurement date	<u>143,975</u>	<u>-</u>
Total	<u>\$ 710,381</u>	<u>\$ 13,098</u>

The Clerk reported \$143,975 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of June 30, 2022, which will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 7 – PENSION PLAN – (Continued)**

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 ending June 30,	
2024	\$ 325,850
2025	146,602
2026	59,873
2027	164,958
	<u>\$ 697,283</u>

***Actuarial Assumptions***

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022, are as follows:

Valuation Date	June 30, 2022
Actuarial cost method	Entry Age Normal
Investment rate of return	6.55%, net of investment expenses
Projected salary increases	1-5 years of service – 6.2% 5 years or more – 5.0%
Inflation rate	2.40%
Mortality	Pub-2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale.
Expected remaining service lives	5 years
Cost of living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 7 – PENSION PLAN – (Continued)**

The actuarial assumptions used are based on the assumptions used in the 2022 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. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund’s liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Fixed income:		
Domestic bonds	25.00%	2.50%
International bonds	38.00%	3.50%
Domestic equity	22.00%	7.50%
International equity	15.00%	8.50%
Real estate	100.00%	4.50%
	<u>100.00%</u>	

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

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 7 – PENSION PLAN – (Continued)**

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

The following presents the Employer’s proportionate share of the Net Pension Liability using the discount rate of 6.55%, as well as what the Employer’s proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage point lower (5.55%) or one percentage point higher (7.55%) than the current rate as of June 30, 2022:

	Change in Discount Rate		
	1% Decrease 5.55%	Current Rate 6.55%	1% Increase 7.55%
Net pension liability	\$ 2,051,919	\$ 1,437,559	\$ 919,953

**Payables to the System**

At June 30, 2023, the Clerk did not have any amounts owed to the pension plan.

**NOTE 8 – DEFERRED COMPENSATION PLAN**

All the employees of the Clerk are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their salary (not to exceed the applicable annual contribution limit for 457(b) plans) to the plan. The contributions are withheld from the employee's paycheck and the Clerk matches up to 8.5% for each employee. The contributions are fully vested immediately and are remitted to a third-party administrator each payday where they are deposited to an account in the employee's name. The Clerk of Court does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2023, the Clerk's matching funds totaled \$52,994.

Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS**

**Plan Description**

The Clerk’s defined benefit postemployment health care plan provides OPEB to eligible retired employees and their beneficiaries. The plan provides OPEB for permanent full-time employees of the Clerk. The Clerk’s OPEB plan is a single employer defined benefit OPEB plan administered by the Clerk. Benefits are provided through the Louisiana Clerks of Court Insurance Trust (“LCCIT”), a multiple-employer healthcare plan administered by the Louisiana Clerks of Court Association. Louisiana Revised Statute §13:783 grants the authority to establish and amend the benefit terms and financing requirements.

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS – (Continued)**

**Plan Description – (Continued)**

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The premium rates are established and may be amended by the LCCIT board of trustees, with the Clerk determining the contribution requirements of the retirees.

**Funding Policy**

The contribution requirements of plan members and the Clerk are established and may be amended by the LCCIT board of trustees. The Clerk currently pays 100% towards the premiums for eligible retired plan members as well as the cost for their spouses and dependent children. During the current year, the Clerk contributed approximately \$50,615 to the plan on behalf of participating retirees.

**Employees covered by benefit terms**

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

Active	11
Retired	5
	<u>16</u>

**Total OPEB liability**

The Clerk's total OPEB liability of \$679,579 was measured as of June 30, 2023, and was determined by an actuarial valuation as of January 1, 2022.

**Actuarial assumptions and other inputs.**

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

Valuation Date	January 1, 2022
Inflation	2.4%
Discount rate	3.86%
Projected salary increases	3.25%

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS – (Continued)**

**Actuarial assumptions and other inputs – (Continued)**

Health Care Cost Trend Rates:

Medical	-0.03% for 2022, 6.25% for 2023, decreasing 0.25% per year to an ultimate rate of 5.0% for 2028 and later years.
Medical Advantage	-11.63% for 2022, 4.25% for 2023, decreasing 0.25% per year to an ultimate rate of 3.0% for 2028 and later years. Includes 2% per year for aging.
Dental	0.0% for 2022, 3.0% per year thereafter.
Vision	-5.46% for 2022, 2.5% per year thereafter.
Retirees' Share of Costs	0.0% for retirees and 50% for dependents.
Mortality	Scale MP-2021
Expected remaining service lives	2023 - 9 years 2022 - 9 years 2021 - 9 years 2020 - 9 years 2019 - 7 years 2018 - 7 years

The discount rate was based on the 6/30/2023 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 the those used in the Louisiana Clerks of Court Retirement and Relief Fund valuation and actuarial experience.



POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS – (Continued)**

**Changes in the Total OPEB Liability**

Changes in total OPEB liability for the year ended June 30, 2023 is as follows:

Service cost	\$ 24,461
Interest	27,548
Difference between actual and expected experience	2,907
Changes in assumptions or other inputs	(84,083)
Benefit payments	<u>(26,686)</u>
Net change in total OPEB liability	(55,853)
Total OPEB liability - beginning	<u>735,432</u>
Total OPEB liability - ending	<u><u>\$ 679,579</u></u>

**Sensitivity of the total OPEB liability to changes in the discount rate.**

The following presents the total OPEB liability of the Clerk, as well as what the Clerk’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.86 percent) or 1-percentage-point higher (4.86 percent) than the current discount rate:

	Change in Discount Rate		
	1% Decrease	Current Rate	1% Increase
	2.86%	3.86%	4.86%
Total OPEB liability	<u>\$ 778,833</u>	<u>\$ 679,579</u>	<u>\$ 575,296</u>

**Sensitivity of the total OPEB liability to changes in the healthcare trend rates.**

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

	Change in Healthcare Trend Rate		
	1% Decrease	Current Rate	1% Increase
	Total OPEB liability	<u>\$ 609,219</u>	<u>\$ 679,579</u>

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS – (Continued)**

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

For the year ended June 30, 2023, the Clerk recognized an OPEB expense/(credit) of \$(7,002). On June 30, 2023, 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	\$ 4,603	\$ 93,701
Changes of assumptions and other inputs	<u>59,112</u>	<u>373,616</u>
Total	<u>\$ 63,715</u>	<u>\$ 467,317</u>

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

<u>Year ending June 30,</u>	
2024	\$ (59,011)
2025	(60,254)
2026	(73,472)
2027	(73,472)
2028	(73,472)
Thereafter	<u>(63,921)</u>
	<u>\$ (403,602)</u>

## REQUIRED SUPPLEMENTARY INFORMATION

POINTE COUPÉE PARISH CLERK OF COURT

Budgetary Comparison Schedule  
 General Fund  
 For the Year Ended June 30, 2023

	Budget		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>REVENUES</b>				
Intergovernmental revenues	\$ 25,000	\$ 25,800	\$ 38,045	\$ 12,245
Charges for services:				
Court costs and fees	535,000	500,736	468,548	(32,188)
Certified copies and data processing	19,000	21,672	25,472	3,800
Licenses	2,700	3,758	3,736	(22)
Recording fees	487,000	321,341	324,329	2,988
Interest earned	15,000	1,322	2,507	1,185
Other revenues	9,000	14,619	3,565	(11,054)
Total Revenues	1,092,700	889,248	866,202	(23,046)
<b>EXPENDITURES</b>				
Judicial	1,342,700	1,368,239	1,473,825	(105,586)
Change in Fund Balance	(250,000)	(478,991)	(607,623)	(128,632)
Fund Balance, beginning	1,733,239	1,733,239	1,733,239	-
Fund Balance, ending	\$ 1,483,239	\$ 1,254,248	\$ 1,125,616	\$ (128,632)

See notes to required supplementary information.

POINTE COUPÉE PARISH CLERK OF COURT

Schedule of Employer's Proportionate Share  
of Net Pension Liability

Financial Statement Date*	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Payroll	Proportionate Share of NPL as a % of Covered Payroll	Plan Fiduciary Net Position as a % of Total Pension Liability
06/30/23	0.59311%	\$ 1,437,559	\$ 647,079	222%	74.1%
06/30/22	0.54288%	\$ 722,161	\$ 643,348	112%	85.4%
06/30/21	0.49232%	\$ 1,184,451	\$ 547,938	216%	72.1%
06/30/20	0.47441%	\$ 861,523	\$ 488,158	176%	77.9%
06/30/19	0.45530%	\$ 757,223	\$ 461,284	164%	79.1%
06/30/18	0.50410%	\$ 762,646	\$ 422,689	180%	79.7%
06/30/17	0.49380%	\$ 740,735	\$ 454,753	163%	74.2%
06/30/16	0.49340%	\$ 665,522	\$ 411,063	162%	78.1%
06/30/15	0.48960%	\$ 808,746	\$ 446,753	181%	79.4%

\* Net pension liability was actuarially determined as of June 30 of the previous year.

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

See notes to required supplementary information.

POINTE COUPÉE PARISH CLERK OF COURT

Schedule of Employer Contributions

Year Ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
2023	\$ 143,975	\$ 143,975	\$ -	\$ 647,079	22.25%
2022	\$ 135,103	\$ 135,103	\$ -	\$ 643,348	21.00%
2021	\$ 115,067	\$ 115,067	\$ -	\$ 547,938	21.00%
2020	\$ 92,750	\$ 92,750	\$ -	\$ 488,158	19.00%
2019	\$ 87,644	\$ 87,644	\$ -	\$ 461,284	19.00%
2018	\$ 80,311	\$ 80,311	\$ -	\$ 422,689	19.00%
2017	\$ 86,403	\$ 86,403	\$ -	\$ 454,753	19.00%
2016	\$ 78,102	\$ 78,102	\$ -	\$ 411,063	19.00%
2015	\$ 84,883	\$ 84,883	\$ -	\$ 446,753	19.00%

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

See notes to required supplementary information.

POINTE COUPÉE PARISH CLERK OF COURT

Schedule of Changes in Total OPEB Liability  
and Related Ratios

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 24,461	\$ 26,921	\$ 34,386	\$ 28,018	\$ 30,243	\$ 29,663
Interest	27,548	17,561	20,919	38,806	35,102	39,447
Changes in benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	2,906	(36,357)	1,165	(102,721)	(29,245)	8,701
Changes in assumptions	(84,083)	(148,336)	36,481	(330,307)	121,771	-
Benefit payments	<u>(26,686)</u>	<u>(24,108)</u>	<u>(25,280)</u>	<u>(27,023)</u>	<u>(47,590)</u>	<u>(45,607)</u>
Net change in total OPEB liability	(55,854)	(164,319)	67,671	(393,227)	110,281	32,204
Net OPEB liability, beginning	<u>735,433</u>	<u>899,752</u>	<u>832,081</u>	<u>1,225,308</u>	<u>1,115,027</u>	<u>1,082,823</u>
Net OPEB liability, ending	<u><u>\$ 679,579</u></u>	<u><u>\$ 735,433</u></u>	<u><u>\$ 899,752</u></u>	<u><u>\$ 832,081</u></u>	<u><u>\$ 1,225,308</u></u>	<u><u>\$ 1,115,027</u></u>
Covered employee payroll	<u><u>\$ 647,079</u></u>	<u><u>\$ 643,348</u></u>	<u><u>\$ 547,938</u></u>	<u><u>\$ 488,158</u></u>	<u><u>\$ 461,284</u></u>	<u><u>\$ 422,689</u></u>
Net OPEB liability as a percentage of covered employee payroll	<u><u>105%</u></u>	<u><u>114%</u></u>	<u><u>164%</u></u>	<u><u>170%</u></u>	<u><u>266%</u></u>	<u><u>264%</u></u>

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

See notes to required supplementary information.

POINTE COUPÉE PARISH CLERK OF COURT

Notes to the Required Supplementary Information  
For the Year Ended June 30, 2023

**1. Budgetary Comparison Schedule**

The Budgetary Comparison Schedule for the General Fund provides a comparison of the original and the final amended budget to actual amounts. The budget is prepared on a basis that is consistent with generally accepted accounting principles (GAAP).

**2. Pension Plan**

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

**3. Post-Retirement Benefits Other Than Pensions**

*Changes in benefit terms:*

None.

*Change of Assumptions:*

Discount rates:

The following are the discount rates used in each period:

Year	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Rate	3.86%	3.69%	1.92%	2.45%	3.13%

Mortality Rates:

The following are the mortality rates used in each period:

- 2019- PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2018.
- 2020- PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2019.
- 2021- PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2020.
- 2022- PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2021.
- 2023- PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2021.



## OTHER SUPPLEMENTARY INFORMATION

POINTE COUPÉE PARISH CLERK OF COURT

Schedule of Compensation, Benefits, and  
Other Payments to Agency Head  
For the Year Ended June 30, 2023

	<u>Amount</u>
<b>Lanell Swindler Landry, Clerk of Court</b>	
Salary *	\$ 149,549
Deferred compensation	12,624
Benefits - Retirement	12,338
Benefits - Health insurance	14,061
Election fees	2,100
Auto allowance	21,840
Conference travel	150
Cell phone	<u>1,216</u>
 Total compensation, benefits, and other payments	 <u><u>\$ 213,878</u></u>

\* *The clerk's salary is set by LRS 13:782*

See independent auditor's report

# Justice System Funding Schedule - Collecting/Disbursing Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
<b>Entity Name</b>	Pointe Coupee Parish Clerk of Court	
<b>LLA Entity ID #</b> (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1183	
<b>Date that reporting period ended</b> (mm/dd/yyyy)	6/30/2023	
	<b>First Six Month Period Ended</b>	<b>Second Six Month Period Ended</b>
	<b>12/31/2022</b>	<b>6/30/2023</b>
<b>Cash Basis Presentation</b>		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	661,716	627,694
<b>Add: Collections</b>		
Civil Fees (including refundable amounts such as garnishments or advance deposits )	329,862	339,629
Bond Fees	-	-
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	-	-
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	-	-
Other (do not include collections that fit into more specific categories above)	-	-
<b>Subtotal Collections</b>	<b>329,862</b>	<b>339,629</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b> (Must include one agency name and one		
Example - City of Walker, Criminal Court Costs/Fees	-	-
Example - City of Walker, Criminal Fines - Other	-	-
Pointe Coupee Parish Sheriff, Civil Fees	31,337	13,321
LA State Treasurer - JDG Comp, Civil Fees	8,266	7,382
Secretary of State, Louisiana, Civil Fees	200	450
18th JD Judicial Account, Civil Fees	6,925	6,225
Lafayette Parish Sheriff, Civil Fees	1,049	865
Acadia Parish Sheriff, Civil Fees	74	73
Orleans Parish Sheriff, Civil Fees	150	210
St Landry Parish Sheriff, Civil Fees	783	580
Allen Parish Sheriff, Civil Fees	-	46
West Baton Rouge Parish Sheriff, Civil Fees	872	740
Tangipahoa Parish Sheriff, Civil Fees	-	48
Livingston Parish Sheriff, Civil Fees	299	83
Ascension Parish Sheriff, Civil Fees	262	225
Assumption Parish Sheriff, Civil Fees	31	33
Ouachita Parish Sheriff, Civil Fees	228	-
East Feliciana Parish Sheriff, Civil Fees	127	-
Concordia Parish Sheriff, Civil Fees	-	36
Rapides Parish Sheriff, Civil Fees	130	36
Madison Parish Sheriff, Civil Fees	30	-
Jefferson Parish Sheriff, Civil Fees	210	240
Evangeline Parish Sheriff, Civil Fees	103	-
West Feliciana Parish Sheriff, Civil Fees	199	97
Caddo Parish Sheriff, Civil Fees	35	100
Natchitoches Parish Sheriff, Civil Fees	46	-
Iberville Parish Sheriff, Civil Fees	456	206
Avoyelles Parish Sheriff, Civil Fees	658	236
Iberia Parish Sheriff, Civil Fees	85	-
Vernon Parish Sheriff, Civil Fees	-	83
Cameron Parish Sheriff, Civil Fees	44	36
St Martin Parish Sheriff, Civil Fees	49	122
Supreme Court of LA, Civil Fees	140	125

Morehouse Parish Sheriff, Civil Fees	60	-
St Tammany Parish Sheriff, Civil Fees	74	-
Terrebonne Parish Sheriff, Civil Fees	281	-
St Charles Parish Sheriff, Civil Fees	38	-
East Baton Rouge Parish Sheriff, Civil Fees	7,832	6,965
St Helena Parish Sheriff, Civil Fees	45	48
Calcasieu Parish Sheriff, Civil Fees	444	43
1st Circuit Court of Appeals, Civil Fees	328	656

**Less: Amounts Retained by Collecting Agency**

Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency ( <i>must include a separate line for each collection type, as applicable</i> ) - Example: Criminal Fines - Other		
Civil Fees ( <i>including refundable amounts such as garnishments or advance deposits</i> )	173,737	152,127
Bond Fees	-	-
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	-	-
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	-	-
Other ( <i>do not include collections that fit into more specific categories above</i> )	-	-

**Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies**

Civil Fee Refunds	128,257	90,360
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	-	8,844
Payments to 3rd Party Collection/Processing Agencies	-	-

**Subtotal Disbursements/Retainage**

363,885	290,642
---------	---------

**Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)**

627,694	676,680
---------	---------

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

-	-
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**Other Information:**

Ending Balance of Total Amounts Assessed but not yet Collected (*i.e. receivable balance*)

Total Waivers During the Fiscal Period (*i.e. non-cash reduction of receivable balances, such as time served or community service*)

-	-
-	-

# Justice System Funding Schedule - Receiving Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	Pointe Coupee Parish Clerk of Court
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1138
Date that reporting period ended (mm/dd/yyyy)	6/30/2023

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund.

Cash Basis Presentation	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 6/30/2023
	<b>Receipts From:</b> (Must include one agency name and one collection type - see below - Pointe Coupee Parish Sheriff - Criminal Court Costs/Fees Pointe Coupee Parish Sheriff - Criminal Court Costs/Fees <b>Subtotal Receipts</b> )	19,160 - 19,160
<b>Ending Balance of Amounts Assessed but Not Received</b> (only applies to those agencies that assess on behalf of themselves, such as courts)	-	-



Langley, Williams  
& Company, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.  
DANNY L. WILLIAMS  
PHILLIP D. ABSHIRE, JR.  
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS H. O'NEAL  
JESSICA LOTT-HANSEN

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

To Lanell Swindler Landry  
Pointe Coupée Parish Clerk of Court  
New Roads, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Pointe Coupée Parish Clerk of Court, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Pointe Coupée Parish Clerk of Court's basic financial statements, and have issued our report thereon dated December 30, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Pointe Coupée Parish Clerk of Court's internal control over financial reporting to determine the 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 Pointe Coupée Parish Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Pointe Coupée 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 may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Pointe Coupée 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 23-01(C).

## **Pointe Coupée Parish Clerk of Court's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Pointe Coupée Parish Clerk of Court's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Pointe Coupée Parish Clerk of Court's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of this Report**

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

*Sammy Williams, CPA*

Lake Charles, Louisiana  
December 30, 2023

POINTE COUPÉE PARISH CLERK OF COURT

New Roads, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2023

**Section I - Summary of Audit Results**

Financial Statements

Type of auditor's report issued Unqualified

Internal control over financial reporting:

- Material weaknesses identified? No
- Significant deficiency identified not considered to be material weaknesses? No

Noncompliance material to financial statements noted? No

Federal Awards

N/A



POINTE COUPÉE PARISH CLERK OF COURT  
Current Year Findings with Corrective Action Plan  
For the Year Ended June 30, 2023

A. Internal Control:

There were no findings with regards to internal control.

B. Compliance:

23-01 (C) - Budget Preparation

**Criteria:** The Clerk must comply with certain provisions of the Local Government Budget Act set forth in state law, LSA R.S. 39:1301-1314. The Act contains various budget requirements for the General Fund and any major funds regarding public notification and disclosure, and requires budget to be amended when:

- 1) Total revenues, or other sources plus projected revenue and other sources for the remainder of the year are failing to meet total budgeted revenues and other sources by five percent or more.
- 2) Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year are failing to meet total budgeted expenditures and other uses by five percent or more.
- 3) Actual beginning fund balance within a fund, fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures.

**Condition:** Actual expenditures and other uses exceeded budget expenditures by 5%.

**Cause:** The Clerk did not budget for certain payable accruals at the end of the year.

**Effect:** Noncompliance with the Louisiana Local Government Budget Act.

**Recommendation:** We recommend the Clerk review the Louisiana Budget Act annually for any changes and that they monitor all planned revenues, spending and transfers and seek guidance from legal council or auditor if necessary.

**Management's Response and Corrective Action Plan:** The Clerk agrees with auditors' recommendation. The Clerk will monitor all planned revenues, expenses and transfers carefully and make sure that they are in compliance with the Budget Act.

POINTE COUPÉE PARISH CLERK OF COURT

Schedule of Prior Year Findings  
For the Year Ended June 30, 2023

A. Internal Control:

There were no findings with regards to internal control.

B. Compliance:

22-01 (C) – Late filing of audit with Louisiana Legislative Auditor

*Condition:* The Clerk did not submit the audited financial statements to the Louisiana Legislative Auditor by the due date.

*Criteria:* L.R.S. 24:513 provides that the financial statements are to be filed with the Legislative Auditor within six months of the close of the fiscal year.

*Cause:* The Clerk contracts with an outside CPA to perform year-end closing entries and review of records. Due to unforeseen circumstances with the third-party CPA accounting records and other information was not complete in order to begin the audit in a timely manner.

*Effect:* According to the Legislative Auditor of the State of Louisiana, failure to comply with the six-month statutory submission of the financial reports is a reportable instance of noncompliance with state law.

*Recommendation:* We recommend the Clerk establish appropriate controls for ensuring the required reports will be submitted timely in the future.

*Current Status:* The Clerk implement procedures for ensuring the required reports were submitted timely in the future.



INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Pointe Coupee Parish Clerk of Court  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. Pointe Coupee Parish Clerk of Court's management is responsible for those C/C areas identified in the SAUPs.

Pointe Coupee Parish Clerk of Court ("the Clerk") has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**1) Written Policies and Procedures**

---

- A. 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):
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget  
**There were no exceptions noted as a result of applying this procedure.**
  - ii. **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.  
**There were no exceptions noted as a result of applying this procedure.**
  - iii. **Disbursements**, including processing, reviewing, and approving  
**There were no exceptions noted as a result of applying this procedure.**

- iv. **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).

**There were no exceptions noted as a result of applying this procedure.**

- v. **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

**There were no exceptions noted as a result of applying this procedure.**

- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

**There were no exceptions noted as a result of applying this procedure.**

- vii. **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).

**There were no exceptions noted as a result of applying this procedure.**

- viii. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

**There were no exceptions noted as a result of applying this procedure.**

- ix. **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.

**There were no exceptions noted as a result of applying this procedure.**

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

**There were no exceptions noted as a result of applying this procedure.**

- xi. **Information Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

**There were no exceptions noted as a result of applying this procedure.**

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**There were no exceptions noted as a result of applying this procedure.**

## 2) *Board or Finance Committee*

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A. 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:

- i. 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.

**The entity does not have a board or finance committee. The Clerk is an elected official responsible for all oversight of the entity; therefore, this procedure is not applicable.**

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

**The entity does not have a board or finance committee. The Clerk is an elected official responsible for all oversight of the entity; therefore, this procedure is not applicable.**

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

**The unassigned fund balance in the general fund per the prior year audit report was not negative.**

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

**The entity does not have a board or finance committee. The Clerk is an elected official responsible for all oversight of the entity; therefore, this procedure is not applicable.**

## 3) *Bank Reconciliations*

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A. 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 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

**We obtained a list of bank accounts from management and management's representation that the list was complete. Once obtained we selected one month for testing for all accounts.**

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

**There were no exceptions noted as a result of applying this procedure.**

- ii. 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

**There were no exceptions noted as a result of applying this procedure.**

- iii. 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.

**Exception: Three accounts had outstanding checks for more than twelve months without documentation reflecting that it has researched the reconciling items.**

**Management's response: Per discussion with management, they will research the outstanding checks and remitted to the state.**

#### 4) Collections

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- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

**Obtained a listing of all deposit sites for the fiscal period and management's representation that the listing is complete.**

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- i. Employees that are responsible for cash collections do not share cash drawers/registers.

**There were no exceptions noted as a result of applying this procedure.**

- ii. 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.

**There were no exceptions noted as a result of applying this procedure.**

- iii. 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.

**There were no exceptions noted as a result of applying this procedure.**

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

**There were no exceptions noted as a result of applying this procedure.**

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

**All employees who have access to cash are covered by the Clerk's Blanket Policy.**

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash*

*collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.

**There were no exceptions noted as a result of applying this procedure.**

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

**There were no exceptions noted as a result of applying this procedure.**

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

**There were no exceptions noted as a result of applying this procedure.**

- iv. 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 10 miles from the collection location or the deposit is less than \$100).

**There were no exceptions noted as a result of applying this procedure.**

- v. Trace the actual deposit per the bank statement to the general ledger.

**There were no exceptions noted as a result of applying this procedure.**

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

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- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

**Obtained a listing of locations that process payments and management's representation that the listing is complete.**

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

**There were no exceptions noted as a result of applying this procedure.**

- ii. At least two employees are involved in processing and approving payments to vendors.

**There were no exceptions noted as a result of applying this procedure.**

- iii. 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.

**There were no exceptions noted as a result of applying this procedure.**

- iv. 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.

**There were no exceptions noted as a result of applying this procedure.**

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

**There were no exceptions noted as a result of applying this procedure.**

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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

**There were no exceptions noted as a result of applying this procedure.**

- ii. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5b above, as applicable.

**There were no exceptions noted as a result of applying this procedure.**

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

**There were no exceptions noted as a result of applying this procedure.**

#### **6) Credit Cards/Debit Cards/Fuel Cards/P-Cards**

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- A. 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.

**Obtained a listing of all active credit cards and management's representation that the listing is complete.**

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

- i. 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.

**There were no exceptions noted as a result of applying this procedure.**

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

**There were no exceptions noted as a result of applying this procedure.**

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain



supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). 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). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

**There were no exceptions noted as a result of applying this procedure.**

#### ***7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

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

**Obtained a listing of all travel and travel-related expense reimbursements and management’s representation that the listing is complete.**

- i. 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](http://www.gsa.gov)).

**When applicable to the sample selected, there were no exceptions noted as a result of applying this procedure.**

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

**When applicable to the sample selected, there were no exceptions noted as a result of applying this procedure.**

- iii. 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).

**There were no exceptions noted as a result of applying this procedure.**

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**There were no exceptions noted as a result of applying this procedure.**

#### ***8) Contracts***

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- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:

**Obtained a listing of all agreements/contracts for the fiscal period and management’s representation that the listing is complete.**

- i. 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.

**When applicable to the sample selected, there were no exceptions noted as a result of applying this procedure.**

- ii. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

**There were no exceptions noted as a result of applying this procedure.**

- iii. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

**None of the selected contracts were amended during the fiscal period making this procedure not applicable.**

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

**There were no exceptions noted as a result of applying these procedures.**

## ***9) Payroll and Personnel***

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- A. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

**Obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete.**

- B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

**There were no exceptions noted as a result of applying this procedure.**

- ii. Observe that supervisors approved the attendance and leave of the selected employees/officials.

**There were no exceptions noted as a result of applying this procedure.**

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

**There were no exceptions noted as a result of applying this procedure.**

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

**There were no exceptions noted as a result of applying this procedure.**

- D. 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.

**There were no exceptions noted as a result of applying this procedure.**

#### ***10) Ethics***

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- A. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:

- i. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

**There were no exceptions noted as a result of applying this procedure.**

- ii. 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.

**There were no exceptions noted as a result of applying this procedure.**

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

**There were no exceptions noted as a result of applying this procedure.**

#### ***11) Debt Service***

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- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

**This procedure is not applicable due to no bonds/notes issued during the fiscal period.**

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

**There were no exceptions noted as a result of applying this procedure.**

#### ***12) Fraud***

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- A. 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.

**Management has asserted that the Clerk did not have any misappropriations of public funds or assets.**

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

**There were no exceptions noted as a result of applying this procedure.**

### ***13) Information Technology Disaster Recovery/Business Continuity***

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- A. Perform the following procedures, verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”

- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

**We performed the procedure and discussed the results with management.**

- ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

**We performed the procedure and discussed the results with management.**

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

**We performed the procedure and discussed the results with management.**

### ***14) Prevention of Sexual Harassment***

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- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

**There were no exceptions noted as a result of applying this procedure.**

- B. 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).

**There were no exceptions noted as a result of applying this procedure.**

- C. 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:

- i. Number and percentage of public servants in the agency who have completed the training requirements;
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action;
- v. Amount of time it took to resolve each complaint.

**There were no exceptions noted as a result of applying this procedure.**

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

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

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



Langley, Williams & Co. LLC  
Lake Charles, Louisiana  
December 30, 2023