

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

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED
JUNE 30, 2021

WITH
INDEPENDENT AUDITOR'S REPORT



SILAS SIMMONS LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

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

Annual Financial Statements
As of and for the Year Ended June 30, 2021

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

Annual Financial Statements
As of and for the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 7, and the Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Concordia Parish Clerk of Court's basic financial statements. The Schedule of Compensation, Reimbursements, Benefits, Other Payments to Agency Head, and the Justice System Funding Reporting Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Compensation, Reimbursements, Benefits, Other Payments to Agency Head, and the Justice System Funding Reporting Schedules are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Reimbursements, Benefits, Other Payments to Agency Head, and the Justice System Funding Reporting Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2021, on our consideration of the Concordia Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is 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 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 Concordia Parish Clerk of Court's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Silas Simmons, LLP".

Natchez, Mississippi
September 30, 2021

SECTION I
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2021

INTRODUCTION

This discussion and analysis of the Concordia Parish Clerk of Court's financial performance provides an overview of the financial activities as of and for the fiscal year ended June 30, 2021. This should be read in conjunction with the financial statements and the accompanying notes to the financial statements. The financial statements include the general fund (operating fund) and two custodial funds (advanced deposit fund and registry of court fund).

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

FINANCIAL HIGHLIGHTS

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

- The governmental activities reported total net deficit of \$711,288 at June 30, 2021. This compares to the prior year ending total net deficit (restated) of \$656,459 at June 30, 2020, showing a decrease of \$54,829 during the current year.
- Total spending for all judicial activities for 2021 was \$785,231 for the year, which was \$54,829 more than the total revenues of \$730,402. For 2020, spending was \$861,438 and revenues were \$710,747. Revenues in 2020 were \$150,691 less than expenditures.
- Total net position is comprised of the following:
 1. Capital assets of \$11,130 included office equipment, furniture, and fixtures, net of accumulated depreciation.
 2. Unrestricted net deficit of \$722,418 represents the portion available to maintain the continuing operations.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Concordia Parish Clerk of Court's (the Clerk) basic financial statements. The Clerk's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

The financial statements include the following funds:

General Fund

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Custodial Fund

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

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Statement of Net Position

The following table represents a condensed Statement of Net Position as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Assets		
Current assets	\$ 534,464	\$ 514,039
Capital assets, net	<u>11,130</u>	<u>10,611</u>
Total assets	<u>\$ 545,594</u>	<u>\$ 524,650</u>
Deferred outflows of resources	<u>\$ 451,289</u>	<u>\$ 209,006</u>
Liabilities and Net Position		
Current liabilities	\$ 12,274	\$ 13,700
Noncurrent liabilities	<u>1,620,896</u>	<u>1,368,871</u>
Total liabilities	<u>\$ 1,633,170</u>	<u>\$ 1,382,571</u>
Deferred inflows of resources	<u>\$ 75,001</u>	<u>\$ 38,881</u>
Net Position		
Investment in capital assets	\$ 11,130	\$ 10,611
Unrestricted (deficit)	<u>(722,418)</u>	<u>(698,407)</u>
Total net position (deficit)	<u><u>\$ (711,288)</u></u>	<u><u>\$ (687,796)</u></u>

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Changes in Fund Balances

The following table reflects the condensed Statement of Revenues, Expenditures, and Changes in Fund Balances for the years ended June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Total revenues	\$ 730,402	\$ 710,747
Total expenditures	<u>785,231</u>	<u>861,438</u>
Decrease in fund balances	\$ <u>(54,829)</u>	\$ <u>(150,691)</u>
Net position(deficit), beginning	\$ (687,796)	\$ 33,040
Prior period adjustment	<u>31,337</u>	<u>(570,145)</u>
Net position(deficit), beginning — restated	\$ (656,459)	\$ (537,105)
Net position(deficit) ending	<u><u>(711,288)</u></u>	<u><u>(687,796)</u></u>

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues, \$730,007, were more than budgeted revenues, \$722,976, by \$7,031.

Actual expenditures, \$708,552, were less than budgeted expenditures, \$722,436, by \$13,884.

The original budget was amended once during this fiscal year.

CAPITAL ASSETS

The investment in capital assets, \$93,194, net of accumulated depreciation, \$82,064, for governmental activities as of June 30, 2021, was \$11,130.

DEBT

At year end, the Concordia Parish Clerk of Court had no outstanding debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2021

CONTACTING FINANCIAL MANAGEMENT

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

SECTION II
BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

STATEMENT OF NET POSITION

JUNE 30, 2021

ASSETS

Cash and cash equivalents	\$	520,033
Accounts receivable		14,430
Capital assets, net of accumulated depreciation		<u>11,130</u>
Total assets	\$	<u>545,593</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources – pensions	\$	382,161
Deferred outflows of resources – other post-employment benefits		<u>69,128</u>
Total deferred outflows of resources	\$	<u>451,289</u>

LIABILITIES

Accounts payable and accrued expenses	\$	12,274
Accrued compensated absences		4,875
Net pension liability		957,277
OPEB liability		<u>658,744</u>
Total liabilities	\$	<u>1,633,170</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources – pensions	\$	45,467
Deferred inflows of resources – other post-employment benefits		<u>29,534</u>
Total deferred inflows of resources	\$	<u>75,001</u>

NET POSITION

Investment in capital assets, net of related debt	\$	11,130
Unrestricted		<u>(722,419)</u>
Total net deficit	\$	<u>(711,289)</u>

The accompanying notes are an integral part of this statement.

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

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expenses) Revenues and Changes of Primary Government</u>
Governmental Activities			
General government	\$ 785,232	\$ 683,500	\$ (101,732)
General revenues:			
Miscellaneous			\$ 43,249
Interest income			3,259
Transfers			394
Total general revenues			<u>\$ 46,902</u>
Changes in net position			<u>\$ (54,830)</u>
Net position – beginning of year			\$ (687,796)
Prior period adjustment			<u>31,337</u>
Net deficit – beginning of year – restated			<u>\$ (656,459)</u>
Net deficit – end of year			<u>\$ (711,289)</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

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

BALANCE SHEET - GOVERNMENTAL FUND

JUNE 30, 2021

ASSETS

Cash and cash equivalents	\$ 520,033
Accounts receivable	<u>14,430</u>
Total assets	<u>\$ 534,463</u>

LIABILITIES AND FUND BALANCES

Liabilities	
Accounts payable and accrued expenses	\$ <u>12,274</u>
Fund balance	
Unassigned	\$ <u>522,189</u>
Total liabilities and fund balances	<u>\$ 534,463</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT
(A Component Unit of the Concordia Parish Police Jury)
VIDALIA, LOUISIANARECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION

JUNE 30, 2021

Total Fund Balance - Governmental Fund (Statement C)	\$	522,189
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Amounts reported for governmental activities in the statement of net position (government-wide financial statements) are different because:

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

Capital assets	\$	93,194	
Less accumulated depreciation		<u>(82,064)</u>	11,130

Deferred outflows and inflows are not financial resources or currently payable

Deferred outflows - pension	\$	382,161	
Deferred outflows - other post-employment benefits		69,128	
Deferred inflows - pension		(45,467)	
Deferred inflows - other post-employment benefits		<u>(29,534)</u>	376,288

Long-term liabilities are not due and payable in the current year and, therefore, are not reported in the governmental funds:

Net pension liability	\$	(957,277)	
OPEB liability		(658,744)	
Accrued compensated absences		<u>(4,875)</u>	<u>(1,620,896)</u>

Total Net Position of Governmental Activities (Statement A)	\$	<u>(711,289)</u>
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The accompanying notes are an integral part of this statement.

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

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUND**

FOR THE YEAR ENDED JUNE 30, 2021

REVENUES

Licenses and permits – marriage	\$ 2,225
Fees, charges, and commissions for services:	
Court costs, fees, and charges	321,306
Fees for recording legal documents	332,837
Fees for certified copies of documents	27,132
Use of money and property – interest earnings	3,259
Other	<u>43,249</u>
 Total revenues	 \$ <u>730,008</u>

EXPENDITURES

General government – judicial:	
Personnel services	\$ 382,533
Related benefits	125,391
Operating expenses	145,477
Supplies	38,031
Travel and professional fees	2,263
Other	<u>14,852</u>
 Total expenditures	 \$ <u>708,552</u>

<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	\$ <u>21,456</u>
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OTHER FINANCING SOURCES

Transfers in	\$ <u>394</u>
 Total other financing sources	 \$ <u>394</u>
 Net change in fund balance	 \$ <u>21,850</u>
 Fund balance – beginning of year	 \$ <u>500,339</u>
 Fund balance – end of year	 \$ <u><u>522,189</u></u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT
(A Component Unit of the Concordia Parish Police Jury)
VIDALIA, LOUISIANARECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TO THE
STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

Net Change in Fund Balances - Total Governmental Fund (Statement E)	\$	21,850
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Amounts reported for *governmental activities* in the statement of activities (government-wide financial statements) are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the period:

Capital outlay	\$	4,108	
Depreciation expense		<u>(3,590)</u>	518

Net pension expense is reported in governmental funds as expenditures as they are paid; however, in the statement of activities, the net pension expense is reported according to estimates required by GASB 68:

Pension expenses paid	\$	75,647	
Pension expenses per GASB 68		<u>(174,415)</u>	(98,768)

Some items reported in the statement of activities do not provide or require the use of current financial resources and, therefore, are not reported as revenues/expenditures in governmental funds. These activities include:

Change in compensated absences	\$	925	
Changes in deferrals related to pensions and OPEB		<u>20,645</u>	<u>21,570</u>

Change in Net Position of Governmental Activities (Statement B)	\$	<u>(54,830)</u>
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The accompanying notes are an integral part of this statement.

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

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2021

	Advance Deposit Fund	Registry of the Court Fund	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 490,036	\$ 475,704	\$ 965,740
<u>LIABILITIES</u>			
Unsettled deposits	\$ 490,036	\$ 475,704	\$ 965,740
Net position	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

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

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

JUNE 30, 2021

	<u>Advance Deposit Fund</u>	<u>Registry of the Court Fund</u>	<u>Total</u>
<u>ADDITIONS</u>			
Deposits	\$ 379,725	\$ 168,939	\$ 548,664
Interest earned	<u>53</u>	<u>14,470</u>	<u>14,523</u>
Total deposits	<u>\$ 379,778</u>	<u>\$ 183,409</u>	<u>\$ 563,187</u>
<u>DEDUCTIONS</u>			
Distributed to litigants	\$ 151,239	\$ 170,266	\$ 321,505
Distributed to general fund	230,164	-	230,164
Distributed to others	<u>31,621</u>	<u>-</u>	<u>31,621</u>
Total deductions	<u>\$ 413,024</u>	<u>\$ 170,266</u>	<u>\$ 583,290</u>
CHANGES IN NET POSITION	\$ (33,246)	\$ 13,143	\$ (20,103)
Unsettled deposits - beginning of year	<u>523,282</u>	<u>462,561</u>	<u>985,843</u>
Unsettled deposits - end of year	<u><u>\$ 490,036</u></u>	<u><u>\$ 475,704</u></u>	<u><u>\$ 965,740</u></u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

INTRODUCTION

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

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

B. Reporting Entity

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

C. Fund Accounting

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

Governmental Funds

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

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Fund Accounting (continued)

General Fund

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

Fiduciary Funds

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

D. Measurement Focus/Basis of Accounting

Fund Financial Statements

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

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

Revenues

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

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Measurement Focus/Basis of Accounting (continued)

Expenditures

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

Government-Wide Financial Statements

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

Program Revenues

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

E. Budgetary Practices

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

F. Cash and Cash Equivalents

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

G. Clerk's Fees Transferred from Advance Deposits Fund

These fees represent revenue to the Clerk earned from everyday operations, such as copying and faxing for litigants. These fees are collected by a transfer of litigant's money deposited in the advance deposits fund to the salary fund.

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Capital Assets

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

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

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

I. Compensated Absences

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

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

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

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

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

The cost of leave taken is recognized as a current year expenditure when taken. The cost of accrued absences at June 30, 2021, was \$925.

J. Use of Estimates

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

K. Net Position/Fund Balances

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

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Net Position/Fund Balances (continued)

Invested in Capital Assets, Net of Related Debt

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

Unrestricted

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

L. Deferred Outflows/Inflows of Resources

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

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, 2021, the Clerk has cash and cash equivalents book balances as follows:

	General Government	Fiduciary Activities	Total
Demand deposit	\$ 248,987	\$ 765,589	\$ 1,014,576
Certificate of deposit	269,473	-	269,473
Credit Card Payments	1,573	-	1,573
LAMP account	-	200,151	200,151
Total	<u>\$ 520,033</u>	<u>\$ 965,740</u>	<u>\$ 1,485,773</u>

These deposits are stated at cost, which approximates market. Under state law, federal deposit insurance or the pledge of securities owned by the fiscal agent banks must secure these deposits. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2021, the Clerk has \$1,365,058 in deposits (collected bank balances). These deposits are secured from risk by \$560,308 of federal deposit insurance and \$1,854,366 in pledged securities owned by the fiscal agent bank.

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Louisiana Asset Management Pool:

Investments held at June 30, 2021, consist of \$233,397 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at \$233,397 is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and, therefore, not evidenced by securities that exist in physical or book entry form.

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

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

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

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

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2021, were as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Charges for services	\$ <u>14,430</u>
Net accounts receivable	\$ <u>14,430</u>

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 4 - CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance 6/30/2020	Additions	Retirements	Balance 6/30/2021
Capital assets being depreciated				
Furniture, fixtures, and equipment	\$ 89,086	\$ 4,108	\$ -	\$ 93,194
Less accumulated depreciation	(78,474)	(3,590)	-	(82,064)
Total capital assets, net	<u>\$ 10,612</u>	<u>\$ 518</u>	<u>\$ -</u>	<u>\$ 11,130</u>

NOTE 5 - ACCOUNTS AND OTHER PAYABLES

The following is a summary of payables at June 30, 2021:

Accounts	\$ 9,838
Withholdings	2,436
Total	<u>\$ 12,274</u>

NOTE 6 - PENSION PLAN

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

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

Contributions to the System include one-fourth of 1% of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer's contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Members are required to contribute 8.25% of their annual covered salary, and the Clerk is required to contribute at an actuarially determined rate. The current rate is 19.00% of annual covered payroll. The Clerk contributed the entire 27.25%. The Clerk's employer portion contributions for the year ending June 30, 2021, were \$75,647, equal to the required contributions of the year.

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

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 6 – PENSION PLAN (continued)

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

At June 30, 2021, the Clerk reported a liability of \$957,277 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating clerks, actuarially determined. At June 30, 2020, the Clerk's proportion was 0.398%.

For the year ended June 30, 2021, the Clerk recognized pension expense of \$188,063, less net amortization of deferred amounts from changes in proportion of \$13,648. At June 30, 2021, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 11,963	\$ 11,841
Changes of assumptions	84,902	-
Net difference between projected and actual earnings on pension plan investments	205,169	-
Changes in proportion and differences between Clerk contributions and proportionate share of contributions	4,480	33,626
Clerk contributions subsequent to the measurement date	<u>75,647</u>	<u>-</u>
Total	<u>\$ 382,161</u>	<u>\$ 45,467</u>

\$75,647 reported as deferred outflows of resources related to pensions resulting from Clerk contributions subsequent to the measurement date was recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2021	\$ 62,232
2022	79,088
2023	67,740
2024	51,985

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

Valuation date	June 30, 2020
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Investment rate of return	6.75%, net of investment expense
Projected salary increases	5.00% for 1-5 years of service or 6.2% for 1-5 years of service
Inflation rate	2.50%

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 6 - PENSION PLAN (continued)

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

Mortality rates	Pub - 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale.
Expected remaining service lives	2020 - five years 2019 - five years 2018 - five years 2017 - five years 2016 - five years
Cost-of-living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees, as they were deemed not to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2020 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 6.18% as of June 30, 2020. Best estimates of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2020, are summarized in the following table:

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NOTE 6 - PENSION PLAN (continued)

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

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income:		
Domestic bonds	20.0%	2.50%
International bonds		3.50%
Domestic equity	33.0%	7.50%
International equity	27.0%	8.50%
Real estate	10.0%	4.50%
Hedge funds	10.0%	6.59%
	<u>100.0%</u>	

Discount Rate. The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on these assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to Changes in Discount Rate. The following presents the net pension liability of the participating employers calculated using the discount rate of 6.75%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate as of June 30, 2020.

	Changes in Discount Rate		
	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability	\$ 1,335,866	\$ 957,277	\$ 638,173

NOTE 7 - POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan Description. The Clerk's defined benefit post-employment 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 (the Plan) administered by the Clerk. Benefits are provided through the Louisiana Clerks of Court Insurance Trust (LCCIT), a multiple-employer healthcare plan administered by the Louisiana Clerks of Court Association. Louisiana Revised Statute §13:783 grants the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The premium rates are established and may be amended by the LCCIT Board of Trustees, with the Clerk determining the contribution requirement of the retirees.

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7 - POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

General Information about the OPEB Plan (continued)

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

Employees Covered by Benefit Terms. On January 1, 2021, the following employees were covered by the benefit terms:

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

Total OPEB Liability

The Clerk's total OPEB liability of \$658,744 was measured as of June 30, 2021, and was determined by an actuarial valuation as of January 1, 2021.

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

Inflation:	2.40%
Salary increases, including inflation:	3.25%
Discount rate:	1.92%
Health care cost trend rates	
Medical:	4.95% for 2021, decreasing 0.25% per year to an ultimate rate of 5.0% for 2027 and later years
Medicare Advantage:	0% for 2021, decreasing 0.25% per year to an ultimate rate of 3.0% for 2029 and later years. Includes 2% per year for aging
Dental:	3.0% annual trend
Vision:	3.0% annual trend

Retirees' share of benefit-related costs:

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

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7 - POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

Total OPEB Liability (continued)

The discount rate was based on the June 30, 2021 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubG.H-2010 Employee Mortality Table, Generational with Projection Scale MP-2019 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-2019 for males or females, as appropriate.

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

Changes in Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2020	\$ 625,001
Changes for the year:	
Service cost	\$ 9,895
Interest	15,476
Differences between expected and actual experience	(17,793)
Changes in assumptions/inputs	32,651
Change in benefit terms	-
Benefit payments	(6,484)
Administrative expense	-
Net changes	\$ 33,743
Balance at June 30, 2021	\$ 658,744

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.45%) or one percentage point higher (3.45%) than the current discount rate:

	Changes in Discount Rate		
	1% Decrease (0.92%)	Current Discount Rate (1.92%)	1% Increase (2.92%)
Total OPEB liability	\$ 762,727	\$ 658,744	\$ 567,087

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7 - POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

Changes in Total OPEB Liability (continued)

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

	Changes in Discount Rate		
	1% Decrease	Trend Rate	1% Increase
Total OPEB liability	\$ 623,449	\$ 658,744	\$ 718,046

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

For the year ended June 30, 2021, the Clerk recognized an OPEB expense of \$31,969. On June 30, 2021, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 29,534
Changes of assumptions or other inputs	69,128	-
Total	\$ 69,128	\$ 29,534

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

Year ended June 30	Amount
2022	\$ 6,599
2023	6,599
2024	6,599
2025	6,599
2026	6,599
Thereafter	6,599

NOTE 8 - DEFERRED COMPENSATION PLAN

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

The participants may choose the amount to contribute with the maximums defined by the Internal Revenue Code and the investment option(s). The Clerk agreed to match each participant's contribution up to a maximum of 3% for the year ending June 30, 2021.

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 9 - RISK MANAGEMENT

General Liability Insurance

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

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

Health Insurance

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

NOTE 10 - EVALUATION OF SUBSEQUENT EVENTS

The Clerk has evaluated subsequent events through September 30, 2021, the date the financial statements were available to be issued.

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency due to a new strain of coronavirus originating in Wuhan, China, and the risk to the international community as the virus spread globally beyond its point of origination. In March of 2020, the WHO classified the COVID-19 outbreak a pandemic, based on the rapid increase in infection rates globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of the release of these financial statements. As such, the full impact that the pandemic will have on the Clerk's operations and financial reporting is unknown at this time.

NOTE 11 - PRIOR PERIOD ADJUSTMENT

The following describes prior period adjustments made as of June 30, 2020, to the Government-wide financial statements:

Statement of Net Position at June 30, 2020

	<u>As Previously Stated</u>	<u>As Restated</u>	<u>Effect of Correction</u>
Deferred Outflows - OPEB	\$ -	\$ 47,999	\$ 47,999
Deferred Inflows - OPEB	\$ -	\$ 16,662	\$ (16,662)
Net Deficit	\$ (687,796)	\$ (656,459)	\$ 31,337

SECTION III
REQUIRED SUPPLEMENTARY INFORMATION

CONCORDIA PARISH CLERK OF COURT
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STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GOVERNMENTAL FUND

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>Budget</u> <u>Basis</u>	<u>Differences</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Licenses and permits - marriage	\$ 1,296	\$ 1,296	\$ 2,224	\$ 928
Fees, charges, and commissions for services:				
Court costs, fees, and charges	377,880	377,880	315,614	(62,266)
Fees for recording legal documents	262,800	262,800	332,837	70,037
Fees for certified copies of documents	34,680	34,680	27,132	(7,548)
Use of money and property	12,000	12,000	3,259	(8,741)
Other	34,320	34,320	43,249	8,929
Total revenues	<u>\$ 722,976</u>	<u>\$ 722,976</u>	<u>\$ 724,315</u>	<u>\$ 1,339</u>
<u>EXPENDITURES</u>				
General government - judicial				
Personnel services	\$ 395,364	\$ 395,364	\$ 383,959	\$ (11,405)
Related benefits	126,972	126,972	125,391	(1,581)
Travel	4,800	4,800	2,264	(2,536)
Operating expenses	161,436	161,436	145,477	(15,959)
Supplies	30,864	30,864	38,030	7,166
Other	3,000	3,000	14,857	11,857
Total expenditures	<u>\$ 722,436</u>	<u>\$ 722,436</u>	<u>\$ 709,978</u>	<u>\$ (12,458)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>\$ 540</u>	<u>\$ 540</u>	<u>\$ 14,337</u>	<u>\$ (5,013)</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in	\$ -	\$ -	\$ 394	\$ 394
Total other financing sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 394</u>	<u>\$ 394</u>
Net change in fund balance	<u>\$ 540</u>	<u>\$ 540</u>	<u>\$ 14,731</u>	<u>\$ 8,085</u>
Fund balance - beginning of year	<u>505,302</u>	<u>505,302</u>	<u>505,302</u>	<u>-</u>
Fund balance - end of year	<u>\$ 505,842</u>	<u>\$ 505,842</u>	<u>\$ 520,033</u>	<u>\$ 8,085</u>

See Independent Auditor's Report.

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

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule

1. Basis of Presentation

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

2. Budget Amendments and Revisions

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

3. Budget/GAAP Reconciliation

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

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

The following schedule reconciles net change in fund balances on the budgetary basis schedules to the GAAP basis financial statements for the general fund:

Net change in fund balance – budget basis	\$ 14,731
Increase:	
Net adjustments for revenue accruals	5,694
Net adjustments for expenditure accruals	<u>1,426</u>
Net change in fund balance – GAAP basis	<u>\$ 21,851</u>

See Independent Auditor's Report.

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

SCHEDULE OF THE CLERK'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

LOUISIANA CLERKS OF COURT RETIREMENT AND RELIEF FUND

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Clerk's proportion of the net pension liability (asset)	.39%	.40%	.42%	.44%	.42%	.45%
Clerk's proportionate share of the net pension liability (asset)	\$ 957,277	\$ 738,070	\$ 700,594	\$ 665,588	\$ 785,503	\$ 667,520
Clerk's covered-employee payroll	\$ 360,225	\$ 394,529	\$ 391,025	\$ 396,881	\$ 392,336	\$ 370,190
Clerk's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	265.74%	187.08%	179.17%	170.22%	200.19%	180.32%
Plan fiduciary net position as a percentage of the total pension liability	72.09%	77.93%	79.07%	79.69%	74.17%	78.13%

- This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

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

SCHEDULE OF THE CLERK'S CONTRIBUTIONS

LOUISIANA CLERKS OF COURT RETIREMENT AND RELIEF FUND

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially determined contribution	\$ 75,647	\$ 74,961	\$ 74,305	\$ 75,445	\$ 73,562	\$ 76,519
Contributions in relation to the actuarially determined contribution	<u>105,366</u>	<u>107,509</u>	<u>107,634</u>	<u>106,569</u>	<u>108,150</u>	<u>105,608</u>
Contribution deficiency (excess)	<u>\$ (29,719)</u>	<u>\$ (32,548)</u>	<u>\$ (33,329)</u>	<u>\$ (31,124)</u>	<u>\$ (34,588)</u>	<u>\$ (29,089)</u>
Clerk's covered-employee payroll	\$ 360,225	\$ 394,529	\$ 391,025	\$ 396,881	\$ 392,336	\$ 370,190
Contributions as a percentage of covered-employee payroll	29.25%	27.25%	27.53%	26.85%	27.57%	28.53%

- This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

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

**SCHEDULE OF CHANGES IN THE TOTAL OPEB
LIABILITY AND RELATED RATIOS**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB liability				
Service cost	\$ -	\$ -	\$ 11,378	\$ 9,895
Interest	-	-	18,039	15,476
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	-	-	(19,043)	(17,793)
Changes in assumptions or other inputs	-	-	54,856	32,651
Benefit payments	-	-	(10,374)	(6,485)
Net change in total OPEB liability	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,856</u>	<u>\$ 33,743</u>
Total OPEB liability - beginning	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 570,145</u>	<u>\$ 625,001</u>
Total OPEB liability - end	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 625,001</u></u>	<u><u>\$ 658,744</u></u>
Covered-employee payroll			\$ 396,329	\$ 409,210
Total OPEB liability as a percentage of Covered-employee payroll			157.7%	161.0%

Notes to schedule:

Changes of benefit terms: None

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

2020	2.45%
2021	1.92%

Mortality rates

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

**SECTION IV
OTHER INFORMATION**

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

SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND OTHER PAYMENTS TO
AGENCY HEAD

FOR THE YEAR ENDED JUNE 30 2021

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

Salary	\$ 125,660
Benefits - insurance	6,660
Benefits - retirement	10,218
Deferred compensation	3,716
Benefits - other - dental	312
Benefits - other - vision	43
Benefits - other - life	1,719
Dues	2,283
Travel and registration fees	<u>1,913</u>
	<u>\$ 152,524</u>

See Independent Auditor's Report.

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

JUSTICE SYSTEM FUNDING REPORTING SCHEDULE – COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION –
CASH BASIS PRESENTATION

FOR THE YEAR ENDED JUNE 30, 2021

	First Six Month Period Ended <u>December 31, 2020</u>	Second Six Month Period Ended <u>June 30, 2021</u>
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 322,572	\$ 327,122
Add: Collections		
Civil fees (including refundable amounts such as Garnishments or advance deposits)	\$ 201,116	\$ 178,609
Subtotal Collections	\$ 201,116	\$ 178,609
Less: Disbursements to Governments and Nonprofits		
Clerk's Salary Fund – Civil Fees	\$ 116,323	\$ 114,385
Concordia Parish Sheriff – Civil Fees	9,939	11,770
Acadia Parish Sheriff – Civil Fees	-	72
Bossier Parish Sheriff – Civil Fees	77	-
Caddo Parish Sheriff – Civil Fees	166	35
Calcasieu Parish Sheriff – Civil Fees	-	59
Caldwell Parish Sheriff – Civil Fees	30	40
Catahoula Parish Sheriff – Civil Fees	710	267
East Baton Rouge Parish Sheriff – Civil Fees	2,682	2,035
Franklin Parish Sheriff – Civil Fees	82	31
Jefferson Davis Parish Sheriff – Civil Fees	-	30
Jefferson Parish Sheriff – Civil Fees	30	270
Lafayette Parish Sheriff – Civil Fees	233	281
LaSalle Parish Sheriff – Civil Fees	-	169
Livingston Parish Sheriff – Civil Fees	-	83
Madison Parish Sheriff – Civil Fees	-	90
Natchitoches Parish Sheriff – Civil Fees	20	-
Orleans Parish Sheriff – Civil Fees	150	360
Ouachita Parish Sheriff – Civil Fees	109	235
Rapides Parish Sheriff – Civil Fees	649	549
Richland Parish Sheriff – Civil Fees	120	30
St. Bernard Parish Sheriff – Civil Fees	-	20
St. Landry Parish Sheriff – Civil Fees	31	-
St. Martin Parish Sheriff – Civil Fees	-	35
St. Tammany Parish Sheriff – Civil Fees	-	83
Terrebonne Parish Sheriff – Civil Fees	-	10
Tensas Parish Sheriff – Civil Fees	63	237
Vernon Parish Sheriff – Civil Fees	35	-

- continued -

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

JUSTICE SYSTEM FUNDING REPORTING SCHEDULE – COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION –
CASH BASIS PRESENTATION

FOR THE YEAR ENDED JUNE 30, 2021

	First Six Month Period Ended <u>December 31, 2020</u>	Second Six Month Period Ended <u>June 30, 2021</u>
Cash Basis Presentation		
Less: Disbursements to Governments and Nonprofits (continued)		
Washington Parish Sheriff – Civil Fees	-	41
West Baton Rouge Parish Sheriff – Civil Fees	92	-
Winn Parish Sheriff – Civil Fees	39	-
Louisiana Secretary of State – Civil Fees	1,600	950
JEF 7 th JDC Court – Judicial Expense Fund for 7 th JDC	2,479	2,204
Louisiana State Treasurer – State Judicial Expense Fund	6,515	5,643
Louisiana Supreme Court – Louisiana Supreme Court Fees	126	110
Louisiana Supreme Court – Civil Case Reporting Fees	<u>150</u>	<u>125</u>
Less: Disbursements to Individuals/Third Party Collection or Processing Agencies		
Civil Fee Refunds	\$ 46,440	\$ 72,651
Other Disbursements to Individuals	<u>7,676</u>	<u>6,398</u>
Subtotal Disbursements/Retainage	\$ 196,566	\$ 219,298
Ending Balance of Amounts Collected but not Dispersed	<u>\$ 327,122</u>	<u>\$ 286,433</u>

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

JUSTICE SYSTEM FUNDING REPORTING SCHEDULE – RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION –
CASH BASIS PRESENTATION

FOR THE YEAR ENDED JUNE 30, 2021

Cash Basis Presentation	First Six Month Period Ended <u>December 31, 2020</u>	Second Six Month Period Ended <u>June 30, 2021</u>
Receipts From:		
Concordia Parish Sheriff, Criminal Court Costs/Fees	\$ 13,257	\$ 10,160
Concordia Parish Sheriff, Criminal Bond Fees	1,086	634
Louisiana Department of Public Safety, Criminal Court Cost/Fees	<u>50</u>	<u>200</u>
Subtotal Receipts	\$ <u>14,393</u>	\$ <u>10,994</u>
Ending Balance of Amounts Assessed But Not Received	N/A	N/A

SECTION V
REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS



209 N. Commerce St.
Natchez, MS 39120
P. O. Box 1027
Natchez, MS 39121
Tel: 601-442-7411
Fax: 601-442-8551

2120 Forsythe Ave.
Monroe, LA 71201
P. O. Box 4550
Monroe, LA 71211
Tel: 318-323-4481
Fax: 318-323-2188

www.silassimmons.com

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Concordia Parish Clerk of Court, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Concordia Parish Clerk of Court's basic financial statements and have issued our report thereon dated September 30, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Concordia Parish Clerk of Court's internal control over financial reporting (internal control) 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 Concordia Parish Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Concordia Parish Clerk of Court's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings as item 2021-1, that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Concordia Parish Clerk of Court's financial statements are free of 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Concordia Parish Clerk of Court's Response to Findings

The Concordia Parish Clerk of Court's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Concordia Parish Clerk of Court's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

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

This report is intended solely for the information and use of management of the Concordia Parish Clerk of Court and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Silas Simmons, LLP". The signature is written in a cursive, flowing style.

Natchez, Mississippi
September 30, 2021

SECTION VI
SCHEDULE OF FINDINGS AND RESPONSES

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

SCHEDULE OF FINDINGS

FOR THE YEAR ENDED JUNE 30, 2021

SECTION 1: SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

- | | |
|--|-------------|
| 1. Type of auditor's report issued on the financial statements: | Unqualified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified: | Yes |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | No |
| 3. Material noncompliance relating to the financial statements? | No |

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

STATUS OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2021

<u>Reference No.</u>	<u>Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Action/Partial Corrective Action Taken</u>
2020-1	Indefinite	Due to the small size of the entity and the lack of segregation of duties from employees, many important elements of good internal controls cannot be implemented to ensure adequate protection of the entity's assets.	Management will continue to provide the necessary oversight in its current internal control procedures in order to safeguard assets.

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

**CURRENT YEAR FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTION PLANNED
FOR THE YEAR ENDED JUNE 30, 2021**

SECTION II: FINANCIAL STATEMENT FINDINGS

2021-1	<u>Segregation of Duties (Internal Control Finding)</u>
Condition:	Due to the small size of the entity and the lack of separation of duties from employees, many important elements of good internal controls cannot be implemented to ensure adequate protection of the entity's assets.
Criteria:	The important elements of good internal controls require that the same employee does not handle the functions of collections, accounting, billing, receiving, and check writing.
Cause of condition:	The small size of the entity and the lack of employees.
Effect of condition:	Significant deficiency in internal controls.
Recommendation:	We recommend that management continue to provide the necessary oversight in its internal control procedures, specifically in the areas of cash receipts, recording of transactions, deposits, and review of checks written.
Response:	Management indicates that it is not feasible or cost efficient to provide the internal control that a larger organization could provide. Management will continue to provide the necessary oversight in its current internal control procedures in order to safeguard assets.