

ACADIA PARISH CLERK OF COURT

ANNUAL FINANCIAL REPORT

June 30, 2023

ACADIA PARISH CLERK OF COURT

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INDEPENDENT AUDITORS' REPORT

The Honorable Robert T. "Robby" Barousse
Acadia Parish Clerk of Court
Crowley, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the of the Acadia Parish Clerk of Court, a component unit of the Acadia Parish Police Jury, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Acadia 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, major fund, and the aggregate remaining fund information of the Acadia Parish Clerk of Court's, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

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 Acadia 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.

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 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Acadia 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 Acadia 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 budgetary comparison schedule, schedule of the Clerk's proportionate share of the net pension liability, schedule of employer contributions to the pension plan, and schedule of changes in total OPEB liability and related ratios 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.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Acadia Parish Clerk of Court's basic financial statements. The combining statement of fiduciary assets and liabilities, schedule of changes in fiduciary assets and liabilities, schedule of compensation to the agency head, and the justice system funding schedules for receiving and collecting 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 statement of fiduciary assets and liabilities, schedule of changes in fiduciary assets and liabilities, schedule of compensation to the agency head, and the justice system funding schedules for receiving and collecting 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 December 22, 2023, on our consideration of the Acadia Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Acadia Parish Clerk of Court's internal control over financial reporting and compliance.

Bruno & Tervalon LLP

Lake Charles, Louisiana
December 22, 2023

Basic Financial Statements

ACADIA PARISH CLERK OF COURT

**STATEMENT OF NET POSITION
Year Ended June 30, 2023**

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 116,603
Receivables, net	<u>168,564</u>
Total Current Assets	285,167
Investment	100,402
Capital assets, net of accumulated depreciation	<u>66,676</u>
Total Noncurrent Assets	<u>167,078</u>
Total Assets	452,245
 <u>DEFERRED OUTFLOW OF RESOURCES</u>	
Related to pension	1,239,424
Related to OPEB	<u>1,175,075</u>
Total Deferred Outflows of Resources	<u>2,414,499</u>
 Total Assets and Deferred Outflows of Resources	 <u><u>2,866,744</u></u>
 <u>LIABILITIES</u>	
Accounts payable	266,496
Accrued liabilities	<u>3,853</u>
Total Current Liabilities	270,349
Compensated absence	24,191
Other post-employment benefits payable	4,001,834
Net pension liability	<u>2,882,808</u>
Total Noncurrent Liabilities	<u>6,908,833</u>
Total Liabilities	7,179,182
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Related to pension	26,205
Related to OPEB	<u>1,597,611</u>
Total Deferred Inflows of Resources	1,623,816
 <u>NET POSITION</u>	
Net investment in capital assets	66,676
Unrestricted (Deficit)	<u>(6,002,930)</u>
Total Net Position	<u>(5,936,254)</u>
 Total Liabilities, Deferred Inflows of Resources, and Net Position	 <u><u>\$ 2,866,744</u></u>

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

ACADIA PARISH CLERK OF COURT

STATEMENT OF ACTIVITIES

Year Ended June 30, 2023

Activities	Expense	Program Revenue			Net (Expense) Revenue Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contribution	Governmental Activities
Governmental activities:					
General government	\$ 3,085,530	\$ 2,541,650	\$ -	\$ -	\$ (543,880)
Total governmental activities	<u>\$ 3,085,530</u>	<u>\$ 2,541,650</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(543,880)</u>
General revenues:					
Intergovernmental revenues					25,786
Interest					11,066
Licenses and permits					9,924
Other revenues					<u>3,731</u>
Total general revenues					<u>50,507</u>
Change in net position					(493,373)
Net position - July 1, 2022, (deficit)(restated)					<u>(5,442,881)</u>
Net position - June 30, 2023, (deficit)					<u>\$ (5,936,254)</u>

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

ACADIA PARISH CLERK OF COURT

BALANCE SHEET
GOVERNMENTAL FUNDS
Year Ended June 30, 2023

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 116,603
Accounts receivable, net	<u>168,564</u>
Total Assets	<u>\$ 285,167</u>
<u>LIABILITIES AND FUND BALANCES</u>	
Liabilities:	
Accounts payable	\$ 266,496
Accrued payable	<u>3,853</u>
Total Liabilities	<u>270,349</u>
Fund Balance:	
Unassigned	<u>14,818</u>
Total Liabilities and Fund Balances	<u>\$ 285,167</u>

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

ACADIA PARISH CLERK OF COURT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
Year Ended June 30, 2023

Total Fund Balances – Governmental Funds	\$	14,818
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Investment in governmental activities are not current financial resources and, therefore, are not reported in the governmental Funds Balance Sheets.		100,402
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		66,676
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:		
Compensated absence		(24,191)
Other post-employment benefits		(4,001,834)
Net pension liability		(2,882,808)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources related to pensions		1,239,424
Deferred outflows of resources related to OPEB		1,175,075
Deferred inflows of resources related to pensions		(26,205)
Deferred inflows of resources related to OPEB		<u>(1,597,611)</u>
Total Net Position – Governmental Activities	\$	<u>(5,936,254)</u>

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

ACADIA PARISH CLERK OF COURT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended June 30, 2023

REVENUES

Intergovernmental revenues	\$ 25,786
Charges for services	
Court cost, fees, changes	1,466,411
Fees for recording documents	965,034
Fees for certified copies	110,205
Licenses and permits	9,924
Interest earned	11,066
Other revenues	3,731
Total Revenues	<u>2,592,157</u>

EXPENDITURES

General government	
Personal services and related benefits	1,988,715
Materials/supplies	182,452
Capital outlay	8,595
Operating services	<u>466,334</u>
Total Expenditures	<u>2,646,096</u>
Change in Fund Balance	(53,939)
Fund Balance, beginning	<u>68,757</u>
Fund Balance, ending	<u>\$ 14,818</u>

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

ACADIA PARISH CLERK OF COURT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2023

Changes in Fund Balance – Governmental Funds \$ (53,939)

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

Capital Outlay	8,595
Depreciation	(21,879)

Under the modified accrual basis of accounting used in the governmental funds,
expenditures are not recognized for transactions that are not normally paid with
expendable available financial resources. In the statement of activities, however, which is
presented on an accrual basis, expenses and liabilities are reported regardless of when
financial resources are used. The net changes associated with these expenses/expenditures
are as follows:

Pension Expense	(404,227)
OPEB Expense	<u>(21,922)</u>

Changes in Net Position – Governmental Activities \$ (493,373)

ACADIA PARISH CLERK OF COURT

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
CUSTODIAL FUND
Year Ended June 30, 2023

Assets	
Cash	\$ 2,039
Interest-bearing deposits	<u>2,127,816</u>
Total Assets	<u>2,129,855</u>
Liabilities	
Due to litigants and others	<u>2,129,855</u>
Total Liabilities	<u>2,129,855</u>
Net Position	
Restricted for	
Individuals, organizations, and other governments	<u>-</u>
Total Liabilities and Net Position	<u>\$ 2,129,855</u>

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

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT Year Ended June 30, 2023

Introduction

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, 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.

Note 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

These financial statements only include funds and activities that are controlled by the Clerk of Court as an independently elected parish official. As an independently elected official, the Clerk of Court is solely responsible for the operations of his/her office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

Section 2100 of the Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Acadia Police Jury is the financial reporting entity for Acadia Parish. The Clerk, therefore, is considered a component unit of the Acadia Police Jury. It has been determined that the financial statements of the Police Jury would be misleading if data of the Clerk is not included because of the nature or significance of the relationship. The accompanying financial statements, however, present only the transactions of the Acadia Parish Clerk of Court.

Basis of Presentation

The financial statement of the Acadia Parish Clerk of Court has been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental 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.

Basic Financial Statements – Government-Wide Statements

The Clerk of Court's basic financial statements include both government-wide (reporting the Clerk of Court as a whole) and fund financial statements (reporting the Clerk's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the Clerk are classified as governmental.

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the clerk except the fiduciary funds. Fiduciary Funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED) Year Ended June 30, 2023

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position is reported in three parts: net investment in capital assets; restricted net position; and unrestricted net position. The Clerk first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using 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 No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues

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

Allocation of Indirect Expenses

The Clerk reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in direct expenses of each function.

Basic Financial Statements – Fund Financial Statements

The financial transactions of the Clerk are reported in individual funds in the fund financial statements. Fund accounting is designated to demonstrate legal compliance and to aid management by segregating transactions related to certain Clerk functions and activities.

Fund financial statements report detailed information about the Clerk. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate “fund types”. Governmental funds are used to account for a government’s general activities and focus on providing services to the public as opposed to proprietary funds where the focus is on recovering the cost of providing services to the public and other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. 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 are described as follows:

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED) Year Ended June 30, 2023

Governmental Fund Type:

General Fund –The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court 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 operation expenditures are paid from this fund.

Fiduciary Fund Type:

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

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

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

Basis of Accounting/Measurement Focus

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

Measurement Focus

The government-wide statement of net position and the statement of activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

In the fund financial statements, the “current financial resources” measurement focus of the “economic resources” measurement focus is used as appropriate. The government fund utilized a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources at the end of the period.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It is related to timing of the measurement made regardless of the measurement focus applied.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED) Year Ended June 30, 2023

Accrual

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

The amounts reflected in the funds financial statements are presented on the modified accrual basis of accounting. 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 differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. Under modified accrual basis 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.

Intergovernmental revenue, recordings, cancellations, court attendance, criminal costs and other fees, charges and commissions for services are recorded in the year they are earned.

Interest income on time deposits are recorded when time deposits have matured, and the income is available. All other revenue is recorded when received.

Based on the above criteria, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs and other fees, charges and commissions for services are treated as susceptible to accrual.

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

Budget Practices

The Clerk of Court annually adopts a budget for the General Fund. The budgetary practices include public notice of the proposed budget at least 10 days prior to public hearing, public inspections of the proposed budget and public hearings of the budget.

The proposed revised budget was prepared in accordance with generally accepted accounting principles (GAAP). The budget is legally adopted and amended, as necessary, by the Clerk. All appropriations lapse at year-end.

Amounts budgeted for “special projects” are considered to be used from assigned fund balance.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED) Year Ended June 30, 2023

Encumbrances

The Clerk does not employ encumbrance accounting.

Cash and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Investments include amounts in time deposits and those investments with original maturities that do not exceed 90 days. 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 their principal offices in Louisiana.

Clerk's Fees Transferred from Advance Deposit Agency Fund

These fees represent revenue to the Clerk of Court earned from everyday operations for litigants. These fees are collected by a transfer of litigant's money deposited in the Advance Deposit Fund to the Salary Fund.

Compensated Absences

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 (allotted at 6 months in intervals of 2 weeks and 1 week)

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 is granted to all full-time employees. Leave is credited at the rate of one full day for each calendar month of continuous service.

Capital Assets

Capital assets are capitalized at a 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 \$1,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Capital assets are reported in the government-wide financial statements, but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purpose by the Clerk, 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.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)
Year Ended June 30, 2023

Description	Estimated Lives
Computer Equipment	3 years
Office Equipment	5 years
Furniture & Fixtures	7-10 years

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.

Net Position/Fund Balances

Government-wide and net position displayed in three components:

Net Investment in Capital Assets

Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position

Consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or law through constitutional provisions or enabling legislation.

Unrestricted Net Position

All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

In the governmental fund financial statements, fund balances are classified as follows:

Non-spendable

Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted

Amounts for which constraints have been placed on the use of resources are externally imposed by creditors (such as through debt covenants) grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED) Year Ended June 30, 2023

Committed

Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action (resolution) of the Clerk. These amounts cannot be used for any other purpose unless the Clerk removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

Amounts that are designated by the Clerk for a particular purpose in accordance with GASB Statement 54. The intent of an assigned fund balance should be expressed by the Clerk of Court that has the authority to assign amounts to be used for such specific purposes.

Unassigned

All amounts not included in other spendable classifications.

When fund balance resources are available for a specific purpose in multiple classifications, the Clerk would use the most restrictive funds first. However, it reserves the right to selectively spend unassigned resources first and to defer the use of other classified funds.

Net Pension Liability

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

Deferred Outflows of Resources and Deferred Inflows of Resources

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

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)
Year Ended June 30, 2023

Accounting Standards Pronouncements

Leases

In June 2017, the Governmental Accounting Standards Board issued Statement No. 87 – Leases (GASB 87). GASB 87’s objectives are to better meet the information needs of financial statement users by improving how governments report leases, enhancing the comparability of financial statements between governments, and enhancing the relevance, reliability, and consistency of information about governments’ leasing activities. GASB 87 is effective for governments with a June 30 year-end for the year ending June 30, 2022. Acadia Parish Clerk of Court has not assessed the potential impact of this guidance on its financial statements.

Note 2 – Cash, Cash Equivalents and Investments

At June 30, 2023 the Clerk of Court has the following cash and investments (book balances). Under state law, the Clerk of Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Clerk of Court may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2023, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling \$2,346,860 as follows:

	Governmental Activities	Fiduciary Activities	Total
Cash	\$ 116,603	\$ 2,039	\$ 118,642
CDs	100,402	2,127,816	2,228,218
Total	\$ 217,005	\$2,129,855	\$ 2,346,860

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Clerk of Court’s deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

The government does not have a deposit policy for custodial credit risk. As of June 30, 2023, the Clerk’s bank balance of \$2,129,855 was not exposed to custodial credit risk.

Bank Balances	\$ 2,129,855
Federal Insurance	500,000
Pledged Securities	1,629,855
Total	\$ 2,129,855

ACADIA PARISH CLERK OF COURT

**NOTES TO FINANCIAL STATEMENT (CONTINUED)
Year Ended June 30, 2023**

Note 3 – Accounts Receivable

Receivable as of June 30, 2023, consist of \$168,564 an amounts turnover to the Office of Debt Recovery (ODR) from prior year, where collection is proceeding. ODR is able to collect the amounts from those individuals that receive refunds, when licenses are being renewed; they cannot be renewed unless these fees are settled, etc.

A summary of receivable is as follow:

Beginning balance	\$ 110,414
Additions	687,591
Deductions	<u>(629,441)</u>
Total accounts receivable	<u>\$ 168,564</u>

Note 4 – Capital Assets

Depreciable assets and depreciation activity for the year ended June 30, 2023, as follows:

Capital Assets Being Depreciated	Beginning Balance	Additions	Deductions	Ending Balance
Furniture/Equipment	\$ 229,254	\$ 8,595	\$ -	\$ 237,849
Less: Accumulated Depreciation	<u>149,294</u>	<u>21,879</u>	<u>-</u>	<u>171,173</u>
Net Furniture/Equipment	<u>\$ 79,960</u>	<u>\$ (13,284)</u>	<u>\$ -</u>	<u>\$ 66,676</u>

All depreciation expense was charged to government activities.

Note 5 – Accounts and Other Payables

Accounts payables are balances in the general fund that are payable to vendors. As of June 30, 2023, accounts payables were \$266,496.

Note 6 – Changes in Long-Term Liabilities

The following is a summary of long-term liability transactions of the Clerk of Court for the year ended June 30, 2023:

	Balance at July 1, 2022	Additions	Deletions	Balance at June 30, 2023
Net OPEB Obligation	\$ 4,034,554	\$ -	\$ 32,720	\$ 4,001,834
Net Pension Liability	<u>1,522,184</u>	<u>1,360,624</u>	<u>-</u>	<u>2,882,808</u>
	<u>\$ 5,556,738</u>	<u>\$ 1,360,624</u>	<u>\$ 32,720</u>	<u>\$ 6,884,642</u>

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)
Year Ended June 30, 2023

Note 7 – Restatement of Beginning Net Position

The beginning net position for the year ended June 30, 2023, was restated to properly reflect pension expense amounts.

Changes to the net position as a result of the above corrections are shown below:

	Balance at July 1, 2022
Originally stated at July 1, 2022	\$ 4,157,573
Pension expense	<u>1,285,308</u>
As restated July 1, 2022	<u><u>\$ 5,442,881</u></u>

Note 8 – Pension Plan

Plan Description

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

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

The system issues a publicly available financial report that can be obtained at www.lasersonline.org. The report may be obtained by writing to the Louisiana Clerk of Court Retirement and Relief Fund, 10202 Jefferson Hwy, Bldg. A, Baton Rouge, LA 70809, or by calling (225) 293-1162.

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

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED) Year Ended June 30, 2023

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

Disability Benefits

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

Survivor Benefits

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

Deferred Retirement Option Plan (DROP)

In lieu of terminating employment and accepting a service retirement allowance, any member of the Fund who is eligible for a service retirement allowance may elect to participate in the Deferred Retirement Option Plan (DROP) for up to 36 months and defer the receipt of benefits. Upon commencement of participation in the

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED) Year Ended June 30, 2023

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

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

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

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.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)
Year Ended June 30, 2023

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2023, that actual employer contribution rate was 22.25%.

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

Plan members are required by state statute to contribute 8.25% percent of their annual covered salary and the Clerk is required to contribute at an actuarially determined rate. The current rate is 21% of annual covered payroll. Contributions to the plan also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Clerk are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:105, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The proportionate share of non-employer contributions was \$143,978. The Clerk's contributions to the Plan, for the year ending June 30, 2023 and 2022 were \$276,125 and \$272,040, respectively.

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

At June 30, 2023, the Clerk reported a liability of \$2,882,808 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's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Clerk's proportion at that date was 1.189393%, which was a decrease of 0.685888% from its proportion measured as of June 30, 2023.

Pension expense of \$567,560 was recognized for the year ended June 30, 2023. Deferred outflows and inflows of resources related to pensions were reported from the following sources:

	Deferred Outflows of Resources:	Deferred Inflows of Resources:
Differences between expected and actual experience	\$ 27,333	\$ 26,205
Net difference between projected and actual investment earnings on pension plan investments	616,764	-
Changes of assumptions	211,550	-
Changes in proportion	107,652	-
Employer contributions subsequent to the measurement date	276,125	-
Total	\$ 1,239,424	\$ 26,205

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)
Year Ended June 30, 2023

The Clerk reported a total of \$276,125 as deferred outflow of resources related to pension contributions made subsequent to the measurement date period of June 30, 2022, which will be recognized as a reduction in net pension liability in the year ending June 30, 2023.

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

Year ending June 30:	
2023	\$ 305,364
2024	245,147
2025	73,759
2026	<u>312,824</u>
Total	<u>\$ 937,094</u>

Actuarial Methods and Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023 are as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.55%, net of investment expense
Projected Salary Increases	1-5 years of service - 6.2% 5 years or more - 5.0%
Inflation Rate	2.40%
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	2022 - 5 years 2021 - 5 years 2020 - 5 years 2019 - 5 years 2018 - 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.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)
Year Ended June 30, 2023

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 the results of an actuarial experience study for the period July 1, 2009 through June 30, 2014, unless otherwise specified. In cases where benefit structures were changes after the experience study period, assumptions were based on future expectations.

The mortality rate assumption used was verified by combining data from this plan with two other statewide plans which have similar workforce composition in order to produce 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, 2023. The best estimates of geometric real rates of return for each major asset class included in the Fund’s target asset allocation as of June 30, 2023, is summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income:		
Domestic Bonds	25.0%	2.50%
International Bonds		3.50%
Domestic Equity	38.0%	7.50%
International Equity	22.0%	8.50%
Real Estate	15.0%	4.50%
Totals	100.0%	

Discount Rate

The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that employee contributions 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 pension plan’s actuary. Based on those assumptions, the pension plan’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.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)
Year Ended June 30, 2023

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

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

	Changes in Discount Rate		
		Current	
	1% Decrease	Discount Rate	1% Increase
	5.55%	6.55%	7.55%
Net Pension Liability	\$ 4,114,816	\$ 2,882,808	\$ 1,844,828

Payables to the System

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

Note 9 – Post Retirement Benefits Other Than Pensions

Plan Description

The Clerk's defined benefit postemployment health care plan provides OPEB to eligible retired employees and their beneficiaries. The plan provides OPEB for permanent full-time employees of the Clerk. The Clerk's OPEB plan is a single employer defined benefit OPEB plan administered by the Clerk. Benefits are provided through the Louisiana Clerks of Court Insurance Trust ("LCCIT"), a multiple-employer healthcare plan administered by the Louisiana Clerks of Court Association. Louisiana Revised Statute §13:783 grants the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The premium rates are established and may be amended by the LCCIT board of trustees, with the Clerk determining the contribution requirements of the retirees.

Benefits Provide

The Clerk provides post-employment medical supplement, medical Part D prescription drug, and life insurance benefits on behalf of its eligible retirees and their dependents. To be eligible to continue coverage under the Clerk’s plan, an employee must retire from the Clerk and be eligible to receive retirement funds under the Louisiana Clerks’ of Court Retirement and Relief Fund. The benefits are fully paid by the Clerk and no contributions are required from the retiree.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)
Year Ended June 30, 2023

Number of Employees Covered

The following employees were covered by the benefit terms:

Inactive employees currently receiving benefits payments	9
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	28
Total	<u>37</u>

Total OPEB Liability

The Clerk's total OPEB liability of \$4,001,834 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2021.

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:

Measurement Date	June 30, 2023
Actuarial Valuation Date	July 1, 2021
Inflation Rate	2.40%
Salary increases, including	3.00%
Discount Rate	3.86%
Prior Discount Rate	3.69%
Retirees' Share of Benefit-Related Costs	None

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

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)
Year Ended June 30, 2023

Projection Year	Medicare Supplement	Medicare Part D
1	0.00%	9.38%
2	4.00%	5.00%
3	4.00%	4.75%
4	4.00%	4.50%
5	4.00%	4.25%
6	4.00%	4.00%
7	4.00%	3.75%
8	4.00%	3.50%
9	4.00%	3.25%
10+	4.00%	3.00%

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 the Total OPEB Liability

Balance at 6/30/2022	\$ 4,034,554
Changes for the year:	
Service Cost	88,120
Interest	150,825
Differences between expected and actual experience	9,118
Changes in Assumptions/Inputs	(210,230)
Benefit Payments	<u>(70,554)</u>
Net Changes	<u>(32,720)</u>
Balance at 6/30/2023	\$ <u>4,001,834</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 or 1-percentage-point higher than the current discount rate:

	1% Decrease (2.86%)	Discount Rate (3.86%)	1% Increase (4.86%)
Total OPEB Liability	\$ 4,797,284	\$ 4,001,834	\$ 3,365,892

ACADIA PARISH CLERK OF COURT

**NOTES TO FINANCIAL STATEMENT (CONTINUED)
Year Ended June 30, 2023**

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate

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

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 3,277,369	\$ 4,001,834	\$ 4,485,825

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 of \$224,426. At 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	\$ 331,997	\$ 242,598
Changes of assumptions or other inputs	843,078	1,355,014
Total Related to OPEB	<u>\$ 1,175,075</u>	<u>\$ 1,597,612</u>

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

Year Ended June 30:	
2024	\$ (14,519)
2025	(14,519)
2026	(14,519)
2027	(21,761)
2028	(21,761)
Thereafter	(335,456)
Total	<u>\$ (422,535)</u>

Payables to the OPEB Plan

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

Note 10 – Compensated Absences

At June 30, 2023, the Clerk of Court has \$24,191 sick leave benefits being reported.

ACADIA PARISH CLERK OF COURT

**NOTES TO FINANCIAL STATEMENT (CONTINUED)
Year Ended June 30, 2023**

Note 11 – Risk Management

The Clerk is subject to various risks of loss due to tort, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; natural disasters, and automobile liability. The Clerk purchases commercial insurance policies to protect against loss related to these risks. Payment of the deductible is the only liability associated with these insurance policies. During the years ended June 30, 2023, 2022, and 2021 there were no significant reduction in the amount of coverage maintained by the Clerk of Court.

Note 12 – Litigation

The Clerk of Court is not involved in any material matters of pending or threatened litigation as of June 30, 2023.

Note 13 – Expenditures of the Clerk of Court Paid by the Parish Police Jury

Louisiana R.S. 13:784 provides that upon request of the Clerk, the police jury shall provide all necessary office furniture, equipment, and records and books. During the current year the Clerk has not requested that the police jury purchase any office furniture, equipment, and records and books for her office. The Police Jury does, however, provide office space located in the Parish Courthouse and pays for utilities for the Clerk's office. The amount of utilities paid by the Parish Police Jury is indeterminate.

Note 14 – Excess Fund Balance

R.S. 13:785 requires that every four years (at close of the term of office) the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk's last year of her term of office. This payment is limited to no more than that which was received by the Clerk in accordance with R.S. 13:784 (A) during said term of office. The Parish Police Jury has not provided any direct funds to the Clerk under statute R.S. 17:784(A). At June 30, 2023 there was no amount due to the parish treasurer.

REQUIRED SUPPLEMENTAL INFORMATION

ACADIA PARISH CLERK OF COURT

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	34,315	34,315	25,786	(8,529)
License and permits	11,700	11,700	11,700	-
Fees, charges and commissions for services	2,706,907	2,706,907	2,543,605	(163,302)
Interest income	<u>4,148</u>	<u>4,148</u>	<u>11,066</u>	<u>6,918</u>
		-		
Total Revenue	<u>2,757,070</u>	<u>2,757,070</u>	<u>2,592,157</u>	<u>(164,913)</u>
		-		
Expenditures:				
Personal services and related benefits	1,848,447	1,848,447	1,988,715	(199,154)
Operating Services	541,485	541,485	466,334	75,151
Material supplies	113,212	113,212	182,452	(69,240)
Capital Outlay	<u>75,000</u>	<u>75,000</u>	<u>8,595</u>	<u>66,405</u>
		-		
Total Expenditures	<u>2,578,144</u>	<u>2,578,144</u>	<u>2,646,096</u>	<u>(126,838)</u>
		-		
Excess of revenues over expenditures	<u>\$ 178,926</u>	<u>\$ 178,926</u>	(53,939)	<u>\$ (291,751)</u>
Fund Balance, Beginning			<u>68,757</u>	
Fund Balance, Ending			<u>\$ 14,818</u>	

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

SCHEDULE OF THE CLERK'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Year Ended June 30, 2023

Louisiana Clerks of Court Retirement	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's Proportion of the Net Pension Liability (Assets)	1.6297%	0.5035%	1.1122%	1.0847%	1.0831%	1.1254%	1.1576%	1.1854%	1.1689%
Employer's Proportionate Share of the Net Pension Liability (Asset)	2,882,808	2,916,885	2,675,885	1,969,852	1,801,451	1,702,706	2,141,473	1,776,112	1,576,707
Employer's Covered-Employee Payroll	1,145,982	1,156,523	1,102,834	1,054,716	1,005,592	1,015,763	1,060,413	1,082,794	1,032,149
Employer's Proportionate Share of the Net Pension Liability (Asset) Liability (Asset) as a Percentage of its Covered Payroll	251.5579%	252.2116%	242.6372%	186.7662%	179.1434%	169.3230%	210.8241%	167.6811%	145.6147%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.0900%	76.0540%	72.0900%	77.9292%	79.0719%	79.6914%	74.1703%	78.1291%	79.3714%

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

The amounts represented have a measurement date of the previous fiscal year.

ACADIA PARISH CLERK OF COURT

**SCHEDULE OF EMPLOYER CONTRIBUTIONS TO THE PENSION PLAN
Year Ended June 30, 2023**

<u>Year Ended June 30,</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to Contractual Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions As a Percentage of Employee Payroll</u>
2023	\$ 270,931	\$ 276,125	(5,194)	\$ 1,241,012	22.2500%
2022	260,369	259,978	391	1,145,982	22.6860%
2021	209,539	242,870	(33,331)	1,156,523	21.0000%
2020	209,538	209,538	-	1,102,834	19.0000%
2019	191,062	200,396	(9,334)	1,054,716	19.0000%
2018	191,062	193,004	(1,942)	1,005,592	19.1931%
2017	193,074	193,074	-	1,015,763	19.0078%
2016	200,537	200,537	-	1,060,413	18.9112%
2015	205,731	205,731	-	1,082,794	19.0000%

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

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
Year Ended June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB Liability					
Service Cost	\$ 88,120	\$ 92,919	\$ 171,017	\$ 106,951	\$ 93,402
Interest	150,825	101,758	119,673	111,820	105,060
Changes of benefit terms					
Differences between expected and actual	9,118	168,030	(136,766)	347,763	(401,737)
Changes in assumptions or other	(210,230)	(1,501,898)	388,736	739,394	461,723
Benefit payments	(70,553)	(66,474)	(44,051)	(52,931)	(59,522)
Net Change in Total OPEB Liability	(32,720)	(1,205,665)	498,609	1,252,997	198,926
Total OPEB Liability - beginning	4,034,553	5,240,218	4,741,609	3,488,612	3,289,686
Total OPEB Liability - end	<u>\$ 4,001,833</u>	<u>\$ 4,034,553</u>	<u>\$ 5,240,218</u>	<u>\$ 4,741,609</u>	<u>\$ 3,488,612</u>
Covered Employee Payroll	\$ 1,148,479	\$ 1,115,028	\$ 1,082,353	\$ 1,050,828	\$ 1,049,228
Total OPEB Liability as a percentage of covered employee payroll	348.4%	361.8%	484.2%	451.2%	332.5%

Notes to Schedule:

Changes of Benefit Terms:

Changes of Assumptions:

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.

The following are the discount rates used in each period:

2018	3.62%
2019	3.13%
2020	2.45%
2021	1.92%
2022	3.69%
2023	3.86%

Mortality Rates

2018	RPH-2014 Employee and Healthy Annuity, Generational with MP-2018
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
2022-2023	PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2021

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

ACADIA PARISH CLERK OF COURT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION Year Ended June 30, 2022

1. Budgetary and Budgetary Accounting

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

- a. A proposed budget is prepared and submitted to the Clerk of Court for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Clerk of Court. Such amendments, except for capital outlay, were not material in relation to the original appropriations.

2. Net Pension Liability

Changes in Benefit Terms

There were no changes in benefit terms for the fiscal year ended June 30, 2023.

Changes in 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.

SUPPLEMENTARY INFORMATION

ACADIA PARISH CLERK OF COURT

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE AGENCY HEAD
Year Ended June 30, 2023

Robert T. "Robby" Barousse, Clerk

Salary	\$ 163,319
Benefits - insurance	48,532
Benefits - retirement	36,746
Car allowance	24,498
Cell phone	3,194
Registration fees	850
Conference travel	1,475
Election expense	<u>2,400</u>
Total	<u>\$ 281,014</u>

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

**COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES - CUSTODIAL FUNDS
Year Ended June 30, 2023**

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Criminal Non- Support Fund</u>	<u>Civil Non- Support Fund</u>	<u>Election Fund</u>	<u>Total</u>
<u>Assets</u>						
Cash	\$ -	\$ -	\$ 59	\$ -	\$ 1,980	\$ 2,039
Interest - bearing deposits	<u>1,417,308</u>	<u>709,120</u>	<u>-</u>	<u>1,388</u>	<u>-</u>	<u>2,127,816</u>
Total Assets	<u>1,417,308</u>	<u>709,120</u>	<u>59</u>	<u>1,388</u>	<u>1,980</u>	<u>2,129,855</u>
<u>Liabilities</u>						
Due to general fund	-	-	-	-	-	-
Due to litigants and others	<u>1,417,308</u>	<u>709,120</u>	<u>59</u>	<u>1,388</u>	<u>1,980</u>	<u>2,129,855</u>
Total Liabilities	<u>\$ 1,417,308</u>	<u>\$ 709,120</u>	<u>\$ 59</u>	<u>\$ 1,388</u>	<u>\$ 1,980</u>	<u>\$ 2,129,855</u>

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

COMBINING SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS - CUSTODIAL FUNDS
Year Ended June 30, 2023

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Criminal Non- Support Fund</u>	<u>Civil Non- Support Fund</u>	<u>Election Fund</u>	<u>Total</u>
Additions:						
Suits and successions	\$ 1,329,568	\$ 64,989	\$ 33,271	\$ 24,495	\$ 9,600	\$ 1,461,923
Election qualifying Fees	-	-	-	-	-	-
Interest	2,017	4,184	-	-	-	6,201
Court ordered	-	-	-	-	-	-
Total additions	<u>1,331,585</u>	<u>69,173</u>	<u>33,271</u>	<u>24,495</u>	<u>9,600</u>	<u>1,468,124</u>
Deductions:						
Clerk cost (transferred to General Fund)	822,213	-	-	-	-	822,213
Settlements to litigants	172,886	20,172	33,876	25,672	9,600	262,206
Sheriff fees	117,281	-	-	-	-	117,281
Other fees	70,030	-	-	-	-	70,030
Total reductions	<u>1,182,410</u>	<u>20,172</u>	<u>33,876</u>	<u>25,672</u>	<u>9,600</u>	<u>1,271,730</u>
Changes in amounts due to litigants and others	149,175	49,001	(605)	(1,177)	-	196,394
Beginning of the year	<u>1,268,133</u>	<u>660,119</u>	<u>664</u>	<u>2,565</u>	<u>1,980</u>	<u>1,933,461</u>
Amounts due to litigants and others, end of year	<u>\$ 1,417,308</u>	<u>\$ 709,120</u>	<u>\$ 59</u>	<u>\$ 1,388</u>	<u>\$ 1,980</u>	<u>\$ 2,129,855</u>

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY

Year Ended June 30, 2023

Cash Basis Presentation	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 06/30/2023
Acadia Parish Sheriff - Criminal Fines - Other	<u>\$ 40,181</u>	<u>\$ 48,570</u>
Total Receipts	<u>\$ 40,181</u>	<u>\$ 48,570</u>

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY (CONTINUED)

Year Ended June 30, 2021

Cash Basis Presentation	First Six Month Period Ended 12/31/22	Second Six Month Period Ended 06/30/23
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 1,268,134	\$ 1,333,846
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	584,491	745,076
Interest Earnings on Collected Balances	989	1,528
Subtotal Collections	<u>585,480</u>	<u>746,604</u>
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
15TH JDC COURT ADMINISTRATOR	5,925	9,135
ACADIA PARISH CLERK OF COURT	291,183	449,697
ACADIA PARISH SHERIFF	19,515	36,675
ALLEN PARISH SHERIFF	-	182
AVOUELLES PARISH SHERIFF	-	332
BEAUREGARD PARISH SHERIFF	30	117
CADDO PARISH SHERIFF	185	131
CALCASIEU PARISH SHERIFF	567	785
CAMERON PARISH SHERIFF	81	-
CIRCUIT THIRD	1,013	676
DE SOTO PARISH SHERIFF	31	-
EAST BATON ROUGE PARISH SHERIFF	6,817	7,667
EVANGELINE PARISH SHERIFF	446	1,281
EAST CARROLL PARISH SHERIFF	-	36
EAST FELICIANA PARISH SHERIFF	-	48
IBERIA PARISH SHERIFF	140	85
IBERVILLE PARISH SHERIFF	-	70
JEFFERSON DAVIS PARISH SHERIFF	918	1,669
JEFFERSON PARISH SHERIFF	-	450
LAFAYETTE PARISH SHERIFF	4,695	8,479
LAFOURCHE PARISH SHERIFF	-	176
LIVINGSTON PARISH SHERIFF	106	129
LOUISIANA STATE TREASURER	4,350	3,950
LOUISIANA SUPREME COURT	170	495

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
Year Ended June 30, 2021

	First Six Month Period Ended 12/31/22	Second Six Month Period Ended 06/30/23
ORLEANS PARISH SHERIFF	330	690
QUACHITA PARISH SHERIFF	36	308
POINTE COUPEE PARISH SHERIFF	-	50
RAPIDES PARISH SHERIFF	100	252
ST LANDRY PARISH SHERIFF	494	2,525
ST BERNARD PARISH SHERIFF	34	34
ST JOHN THE BAPTIST PARISH SHERIFF	-	11
ST MARTIN PARISH SHERIFF	82	423
ST MARY PARISH SHERIFF	-	61
ST TAMMANY PARISH SHERIFFS OFF	289	117
STATE TREASURER LOUISIANA	10,929	17,134
SUPREME COURT LOUISIANA	35	10
SUPREME COURT OF LA LJCC	366	325
TANGIPAHOA PARISH SHERIFF	-	156
TERREBONNE PARISH SHERIFF	-	40
VERMILION PARISH SHERIFF	151	731
VERNON PARISH SHERIFF	53	53
WASHINGTON PARISH SHERIFF	-	50
WEST BATON ROUGE PARISH SHERIFF	38	-
WEST FELICIANA PARISH SHERIFF	41	-
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	45,278	113,143
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	125,340	4,768
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	<u>519,768</u>	<u>663,146</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	<u>\$ 1,333,846</u>	<u>\$ 1,417,304</u>

See independent auditors' report.

INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS

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

The Honorable Robert T. "Robby" Barousse
Acadia Parish Clerk of Court
Crowley, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Acadia Parish Clerk of Court, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Acadia Parish Clerk of Court's basic financial statements and have issued our report thereon dated December 22, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Acadia 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 Acadia Parish Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Acadia 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 Acadia 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 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*.

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

Bruno & Tervalon LLP

Lake Charles, Louisiana
December 22, 2023

ACADIA PARISH CLERK OF COURT
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2023

I. Summary of Auditors' Results

a. Financial Statements

1. The independent auditors' report expresses an unmodified opinion on the financial statements of the Acadia Parish Clerk of Court, Louisiana.
2. There were no material weaknesses or significant deficiencies disclosed during the audit of the financial statements and reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. There were no instance of noncompliance regarding late filing that was reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.

b. Federal Awards

N/A

c. Management Letter

1. No management letter was issued in connection with the audit for the year ended June 30, 2023.

ACADIA PARISH CLERK OF COURT
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2023

II. Findings – Financial Statement Audit

No Current Findings.

ACADIA PARISH CLERK OF COURT
SUMMARY OF THE PRIOR YEAR FINDINGS
Year Ended June 30, 2023

III. Summary of Prior Year Findings

2022-001 Late Submission of Audit Report to Legislative Auditor

Fiscal Year Finding Originated: 2022

Condition:

Acadian Clerk of Courts' audit report for the fiscal year ending June 30, 2022 was not completed within the six month deadline as per R.S. 24:513 A(5)(a)(i).

Criteria:

LSA-R.S.24.513 states that, "all engagements must be completed and transmitted to the legislative auditor within six months of the close of the auditee fiscal year." The Clerk of Court's audit report should be submitted to the Louisiana Legislative Auditor by December 31st each year.

Cause:

The financial information was not complete at the due date.

Effect:

Management did not comply with the requirements of R.S. 24:513 A(5)(a)(i).

Current year status

Resolved.

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

The Honorable Robert T. "Robby" Barousse
Acadia Parish Clerk of Court
Crowley, Louisiana

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

Acadia Parish Clerk of Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 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:

Written Policies and Procedures

1) Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

We performed the above procedures and noted no exceptions.

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

We performed the above procedures and noted no exceptions.

c) ***Disbursements***, including processing, reviewing, and approving.

We performed the above procedures and noted no exceptions.

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation.)

We performed the above procedures and noted no exceptions.

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

We performed the above procedures and noted no exceptions

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

We performed the above procedures and noted no exceptions.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage. (e.g., determining the reasonableness of fuel card purchases).

We performed the above procedures and noted no exceptions.

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

We performed the above procedures and noted no exceptions.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111- 1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations and, (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

We performed the above procedures and noted no exceptions.

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

We performed the above procedures and noted no exceptions.

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

We performed the above procedure and noted no exceptions.

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

We performed the above procedures and noted no exceptions.

Board or Finance Committee

- 2) Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

We performed the above procedure and noted no exceptions.

- b) For those entities reporting on the governmental accounting model, observe whether the minutes reference or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes 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.

We performed the above procedure and noted no exceptions.

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

We performed the above procedures and noted no exceptions.

- d) 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.

We performed the above procedures and noted no exceptions.

Bank Reconciliations

- 3) Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

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

We performed the above procedure and noted no exceptions.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged):

We performed the above procedure and noted no exceptions.

- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

We performed the above procedure and noted no exceptions.

Collections

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

We performed the above procedure and noted no exceptions.

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

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

We performed the above procedures and noted no exceptions.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

We performed the above procedures and noted no exceptions.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposits.

We performed the above procedures and noted no exceptions.

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

We performed the above procedures and noted no exceptions.

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

We performed the above procedures and noted no exceptions.

- 7) Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *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:

- a) Observe that receipts are sequentially pre-numbered.

We performed the above procedure and noted no exceptions.

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

We performed the above procedure and noted no exceptions.

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

We performed the above procedure and noted no exceptions.

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

We performed the above procedure and noted no exceptions.

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

We performed the above procedure and noted no exceptions.

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

- 8) Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- 9) For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

We performed the above procedure and noted no exceptions.

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

We performed the above procedure and noted no exceptions.

- c) The employee responsible for processing payments is prohibited from adding/ modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

We performed the above procedure and noted no exceptions.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

We performed the above procedure and noted no exceptions.

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

We performed the above procedure and noted no exceptions.

- 10) For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

We performed the above procedure and noted no exceptions.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/ date, electronic logging) of segregation of duties tested under #9, as applicable.

We performed the above procedure and noted no exceptions.

- 11) 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.

We performed the above procedure and noted no exceptions.

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

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

- a) Observe 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.

We performed the above procedure and noted no exceptions.

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

We performed the above procedure and noted no exceptions.

- 14) Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

We performed the above procedure and noted no exceptions.

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

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

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

We performed the above procedures and noted no exceptions.

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

We performed the above procedures and noted no exceptions.

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the name of those individuals participating) and other documentation required by Written Policies and Procedures.

We performed the above procedures and noted no exceptions.

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

We performed the procedures above and noted no exceptions.

Contracts

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

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

We performed the procedures above and noted no exceptions.

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

We performed the above procedure and noted no exceptions.

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

We performed the above procedure and noted no exceptions.

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

We performed the above procedure and noted no exceptions.

Payroll and Personnel

- 17) Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 10 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

We performed the above procedure and noted no exceptions.

- 18) Randomly select one pay period during the fiscal period. For the 10 employees/officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (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.)

We performed the above procedure and noted no exceptions.

- b) Observe whether supervisors approved the attendance and leave of the selected employees/officials.

We performed the above procedure and noted no exceptions.

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

We performed the above procedure and noted no exceptions.

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

No employees were terminated during the period.

- 20) Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

We performed the procedures above and no exceptions.

Ethics

- 21) Using the 10 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:
- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

We performed the above procedure and noted no exceptions.

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

We performed the above procedure and noted no exceptions

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

We performed the above procedure and noted no exceptions.

Debt Service

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

We performed the above procedure and noted no exceptions.

- 24) Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, 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).

We performed the above procedure and noted no exceptions.

Fraud Notice

- 25) 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.

Per discussion with management, no misappropriation of public funds and assets was noted during the fiscal period.

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

We performed the above procedure and noted no exceptions.

Information Technology Disaster Recovery/Business Continuity

- 27) Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

We performed the above procedures and noted no exceptions.

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

We performed the above procedures and noted no exceptions.

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

We performed the above procedure and noted no exceptions.

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

Sexual Harassment

29) Using the 10 randomly selected employees/officials from procedure #19 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

We performed the above procedure and noted no exceptions.

30) 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).

We performed the above procedures and noted no exceptions.

31) Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

a) Number and percentage of public servants in the agency who have completed the training requirements;

10 Employees- 100%

b) Number of sexual harassment complaints received by the agency;

No complaints were received.

c) Number of complaints which resulted in a finding that sexual harassment occurred;

No complaints were received.

d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No complaints were received.

e) Amount of time it took to resolve each complaint.

No complaints were received.

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

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

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

Bruno & Tervalon LLP

Lake Charles, Louisiana
December 22, 2023