

**ST. HELENA PARISH CLERK OF COURT
GREENSBURG, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2025



A Professional Accounting Corporation

St. Helena Parish Clerk of Court

**Annual Financial Statements
As of and for the Year Ended June 30, 2025
With Supplemental Information Schedules**

TABLE OF CONTENTS

	Statement	Page
Independent Auditor's Report		1
Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Position	A	5
Statement of Activities.....	B	6
Fund Financial Statements:		
Governmental Funds Financial Statements:		
Balance Sheet - Governmental Funds	C	8
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position	D	9
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds.....	E	10
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	F	11
Fiduciary Funds Financial Statement:		
Statement of Fiduciary Net Position - Custodial Funds	G	12
Statement of Changes in Fiduciary Net Position - Custodial Funds.....	H	13
Notes to the Financial Statements		15
Required Supplemental Information (Part II):		
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - General Fund - Detail.....	1	35
Schedule of Changes in the Clerk's Total OPEB Liability and Related Ratios	2	36
Schedule of the Clerk's Proportionate Share of the Net Pension Liability	3	37
Schedule of the Clerk's Contributions	4	38
Other Supplemental Information:		
Schedule of Justice System Funding - Collecting/Disbursing Entity	5	40
Schedule of Compensation, Benefits, and Other Payments to Agency Head.....	6	41

St. Helena Parish Clerk of Court
Annual Financial Statements
As of and for the Year Ended June 30, 2025
With Supplemental Information Schedules

Other Independent Auditor's Reports and Findings and Recommendations:

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	43
Schedule of Current Year, Findings, Recommendations and Responses	45
Schedule of Prior Year Audit Findings.....	49

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants



**Hebert Johnson
& Associates, Inc.**
Certified Public Accountants

18435 HIGHWAY 22, STE. 2
P.O. BOX 1151
PONCHATOULA, LA 70454
(985) 386-5740 • FAX (985) 386-5742

18890 FLORIDA BLVD., STE A
P.O. BOX 520
ALBANY, LA 70711
(225) 209-6627 • FAX (225) 209-6625

A P R O F E S S I O N A L A C C O U N T I N G C O R P O R A T I O N

Independent Auditor's Report

To the Honorable Jeremy Williams
St. Helena Parish Clerk of Court
P.O. Box 308
Greensburg, LA 70441

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the St. Helena Parish Clerk of Court, Greensburg, Louisiana, a component unit of the St. Helena Parish Police Jury, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the St. Helena Parish Clerk of Court's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the St. Helena Parish Clerk of Court, Greensburg, Louisiana, a component unit of the St. Helena Parish Police Jury, as of June 30, 2025, and the respective changes in financial position, 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 St. Helena Parish Clerk of Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Audit 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 St. Helena 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 St. Helena 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

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

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 35, Schedule of Changes in the Clerk's Total OPEB Liability and Related Ratios on page 36, Schedule of the St. Helena Parish Clerk of Court's Proportionate Share of the Net Pension Liability on page 37, and the Schedule of the St. Helena Parish Clerk of Court's Contributions on page 38 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational,

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Helena Parish Clerk of Court's basic financial statements. The Schedule of Justice System Funding – Collecting/Disbursing and the Schedule of Compensation, Benefits, and Other Payments to Agency Head 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 relate 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 Schedule of Justice System Funding – Collecting/Disbursing and the Schedule of Compensation, Benefits, and Other Payments to Agency Head 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 November 26, 2025, on our consideration of St. Helena Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the St. Helena Parish Clerk of Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the St. Helena Parish Clerk of Court's internal control over financial reporting and compliance.

Chris Johnson

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Ponchatoula, Louisiana
November 26, 2025

Basic Financial Statements
Government-Wide Financial Statements

St. Helena Parish Clerk of Court
Statement of Net Position
As of June 30, 2025

Statement A

		<u>Governmental Activities</u>
Assets		
Cash and Cash Equivalents	\$	226,943
Capital Assets, Net		17,733
Restricted Cash		217,855
Total Assets		<u>462,531</u>
Deferred Outflows of Resources		
Pension Related		184,813
OPEB Related		98,278
Total Deferred Outflows of Resources		<u>283,091</u>
Liabilities		
Accounts Payable		2,602
Payroll Liabilities		10,557
Noncurrent Liabilities:		
Net Pension liability		494,177
Other Post-Employment Benefits		369,944
Total Liabilities		<u>877,280</u>
Deferred Inflows of Resources		
Pension Related		85,102
OPEB Related		87,844
Advanced Deposits Due to Others		217,855
Total Deferred Inflows of Resources		<u>390,801</u>
Net Position		
Net Investment in Capital Assets		17,733
Unrestricted		(540,192)
Total Net Position	\$	<u>(522,459)</u>

The accompanying notes are an integral part of this statement.

Statement B

**St. Helena Parish Clerk of Court
Statement of Activities
For the Year Ended June 30, 2025**

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Capital Grants & Contri- butions</u>	<u>Net (Expenses) Revenues and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants & Contri- butions</u>		
Governmental Activities					
General Government	\$ 561,938	\$ 535,642	\$ 73,490	\$ -	\$ 47,194
Total Governmental Activities	<u>561,938</u>	<u>535,642</u>	<u>73,490</u>	<u>-</u>	<u>47,194</u>
General Revenues:					
Interest Income					5,039
Total General Revenues					<u>5,039</u>
Change in Net Position					<u>52,233</u>
Net Position, Beginning					<u>(574,692)</u>
Net Position, Ending					<u>\$ (522,459)</u>

The accompanying notes are an integral part of this statement.

Basic Financial Statements
Fund Financial Statements

**St. Helena Parish Clerk of Court
Balance Sheet- Governmental Funds
As of June 30, 2025**

Statement C

	<u>General Fund</u>
Assets	
Cash and Equivalents	\$ 226,943
Restricted Cash	<u>217,855</u>
Total Assets	<u><u>\$ 444,798</u></u>
Liabilities and Fund Balance	
Liabilities:	
Accounts Payable	\$ 2,602
Payroll Liabilities	<u>10,557</u>
Total Liabilities	<u>13,159</u>
Deferred Inflow of Resources	
Advanced Deposits Due to Others	<u>217,855</u>
Total Deferred Inflow of Resources	<u>217,855</u>
Fund Balance:	
Unassigned Fund Balance	<u>213,784</u>
Total Fund Balance	<u>213,784</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 444,798</u></u>

The accompanying notes are an integral part of this statement.

St. Helena Parish Clerk of Court
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
As of June 30, 2025

Fund Balances, Total Governmental Funds (Statement C) \$ 213,784

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

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

Capital Assets, Cost	\$ 213,010	
Capital Assets, Accumulated Depreciation	<u>(195,277)</u>	17,733

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund as follows:

Net Pension Liability	\$ (494,177)	
Net OPEB Obligation Liability	<u>(369,944)</u>	(864,121)

Pension and other postemployment benefits related to deferred outflows of resources are not due and payable in the current year; and, therefore, are not reported in the governmental fund as follows:

Deferred Outflows of Resources, NPL	\$ 184,813	
Deferred Outflows of Resources, OPEB	98,278	
Deferred Inflows of Resources, NPL	(85,102)	
Deferred Inflows of Resources, OPEB	(87,844)	110,145
		<u>(736,243)</u>

Net Position of Governmental Activities (Statement A) \$ (522,459)

The accompanying notes are an integral part of this statement.

**St. Helena Parish Clerk of Court
Statement of Revenues, Expenditures and
Changes in Fund Balance-Governmental Funds
For the Year Ended June 30, 2025**

Statement E

Revenues	<u>General Fund</u>
Fees, Charges & Commission	
Court Costs, Fees and Charges	\$ 221,148
Fees for Recording Legal Documents	135,166
Fees for Copies & Certified Copies	20,917
Interest Earnings	5,039
Licenses and Permits	3,040
Birth Certificates	17,966
Grant Revenues	28,163
Online Subscriptions	99,319
Other Revenues	9,923
Clerk's Supplemental Pay	32,300
Total Revenues	<u>572,981</u>
 Expenditures	
General Government	
Accounting Fees	20,900
Birth Certificates	6,667
Capital Outlay	20,563
Conventions	1,817
Dues and Subscriptions	3,585
Election Expense	5,721
Insurance	2,000
Insurance, Health	12,710
Marriage License Fees	-
Miscellaneous	14,039
Office Supplies	1,187
Payroll Taxes	4,457
Portal Fees	-
Postage	148
Retirement	77,168
Salaries	340,082
Supplemental Pay	9,808
Telephone	2,207
Total Expenditures	<u>523,059</u>
 Net Change in Fund Balance	 <u>49,922</u>
 Fund Balance, Beginning	 <u>163,862</u>
Fund Balance, Ending	\$ <u>213,784</u>

The accompanying notes are an integral part of this statement.

Statement F

St. Helena Parish Clerk of Court
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes in Fund Balance of Governmental Funds
 to the Statement of Activities
 For the Year ended June 30, 2025

Net Change in Fund Balances, Total Government Funds, Statement E \$ 49,922

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

Governmental funds report capital outlays as expenditures. However,
 in the Statement of Activities the cost of those assets is allocated over
 their estimated useful lives and reported as depreciation expense. This
 is the amount by which capital outlay exceeded depreciation in the
 current period:

Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ 20,563	
Less:		
Current Year Depreciation	<u>(11,095)</u>	9,468

The net change in the liability for OPEB is reported in the government-wide statements, but not in the governmental fund statements		1,505
----------------------------------------------------------------------------------------------------------------------------------------	--	-------

Non-employer contributions to cost-sharing pension plan		41,190
---------------------------------------------------------	--	--------

Pension Expense not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure.		(49,852)
----------------------------------------------------------------------------------------------------------------------------	--	----------

Change in Net Position of Governmental Activities, Statement B	<u>\$ 52,233</u>	
-----------------------------------------------------------------------	------------------	--

The accompanying notes are an integral part of this statement.

St. Helena Parish Clerk of Court
Statement of Fiduciary Net Position - Custodial Funds
As of June 30, 2025

	Registry of Court Fund
Assets	
Cash and Cash Equivalents	\$ 324,298
Total Assets	324,298
Liabilities	
Due to Litigants and Others	-
Due to General Fund	-
Total Liabilities	-
Net Position	
Restricted for Litigants and Others	\$ <u>324,298</u>

The accompanying notes are an integral part of this statement.

St. Helena Parish Clerk of Court
Statement of Changes in Fiduciary Net Position -
Custodial Funds
For the year ended June 30, 2025

	<u>Registry of</u> <u>Court Fund</u>
Additions	
Suits and Successions	\$ 147,742
Interest Earned	8,348
Total Additions	<u>156,090</u>
Reductions	
Settlements to Litigants	28,630
Other Reductions	-
Total Reductions	<u>28,630</u>
Net Increase (Decrease) in Fiduciary Net Position	127,460
Net Position, Beginning	<u>196,838</u>
Net Position, Ending	<u>\$ 324,298</u>

The accompanying notes are an integral part of this statement.

Basic Financial Statements

Notes to the Financial Statements

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

Introduction

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

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying basic financial statements of the St. Helena Parish Clerk of Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. 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, as amended by GASB Statements described in the following paragraphs.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net position by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net position by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Footnote K – Net Position and Fund Equity*. Management has elected to not present the Management's Discussion and Analysis.

B. Reporting Entity

GASB Statement 14, as amended by GASB 61, establishes criteria for determining the reporting entity and component units that should be included within the reporting entity. The Clerk of Court is an independently elected official; however, the Clerk of Court is fiscally dependent on the St. Helena Parish Police Jury. The Police Jury maintains and operates the parish courthouse in which the Clerk of Court's office is located and provides funds for equipment and furniture of the Clerk of Court's office. Because the Clerk of Court is fiscally dependent on the Police Jury, the Clerk of Court was determined to be a component unit of the St. Helena Parish Police Jury, the financial reporting entity. As a component unit, the accompanying financial statements are to be included within the reporting of the primary government, either blended within those financial statements or separately reported as a discrete component unit.

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

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

C. Fund Accounting

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

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

General Fund – the primary operating fund of the Clerk and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Clerk's policy.

Custodial Fund – focuses on net position and changes in net position. The fund accounted for in this category by the Clerk is a custodial fund (formerly agency fund). The custodial fund accounts for assets held by the clerk as an agent for litigants held pending court action.

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

D. Measurement Focus/Basis of Accounting

Fund Financial Statements (FFS)

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are presented as separate columns in the fund financial statements.

Governmental fund financial statements, Statement C and E, are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

Revenues

Revenues from recordings, copies, and other services are recognized when they become measurable and available as net current assets (i.e. when the service is performed). Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financial source/use) are accounted for as other financing sources (uses).

Basic Financial Statements - Government-Wide Financial Statements (GWFS)

The government-wide financial statements, Statements A and B, are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of the interfund activity, if applicable, has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

E. Budgets

The Clerk of Court uses the following budget practices:

The Clerk of Court prepares a budget prior to the beginning of each fiscal year based upon prior year and anticipated current year expenditures and anticipated revenues for the budget year.

The proposed budget is prepared on the modified accrual basis (GAAP) of accounting and is made available for public inspection at least 15 days prior to the beginning of each fiscal year. Appropriations lapse at the end of each fiscal year. The Clerk has the authority to make changes or amendments within various budget classifications.

F. Cash, Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of three months or less from the date of acquisition. Under state law, the Clerk may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

Investments are reported at fair market value. Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the Clerk's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

G. Inventories and Prepaid Items

The Clerk uses the purchase method for accounting for expendable supplies whereby expenditures are recognized when the items are purchased. The Clerk did not record any inventory at June 30, 2025. Certain payments for insurance reflect cost applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. However, the Clerk did not record any prepaid items at June 30, 2025 .

H. Receivables and Payables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends. In the governmental fund financial statements, receivables are recorded when they are both measurable and available.

I. Capital Assets

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and Fixtures	7 Years
Equipment	5 Years
Computers and Software	5 Years

J. Compensated Absences

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

All employees with permanent status will be granted ten sick leave days and ten annual leave days. The employees will have until the end of the fiscal year to use their annual and sick leave days. Upon voluntary or involuntary termination, the employee may be compensated for unused annual leave, but will not be compensated for unused sick leave. As such, no liability exists at year end related to compensated absences.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

K. Net Position and Fund Equity

GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, required reclassification of net assets into three separate components. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB Statement No. 63 requires the following components of net position:

- **Net Investment in Capital Assets Component of Net Position**

The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

- **Restricted Component of Net Position**

The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

- **Unrestricted Component of Net Position**

The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

In the fund statements, governmental fund equity is classified as fund balance. The Clerk of Court adopted GASB 54 for the year ended December 31, 2011. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- **Nonspendable.** These are amounts that cannot be spent either, because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted.** These are amounts that can be spent only for specific purposes, because of constitutional provisions, enabling legislation or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

- **Committed.** These are amounts that can be used only for specific purposes determined by a formal decision of the highest level of decision-making authority, which is the Clerk. To be reported as committed amounts, they cannot be used for any other purposes unless the government takes the same highest-level action to remove or change the constraint.
- **Assigned.** These are amounts that do not meet the criteria to be classified as restricted or committed, but are intended to be used for specific purposes based on the discretion of the Clerk.
- **Unassigned.** These are all other spendable amounts that are available for any purpose, based on the discretion of the Clerk. Positive amounts are reported only in the general fund.

When restricted, committed, assigned, or unassigned fund balances are available, the Clerk considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds as needed, unless it has been provided for otherwise in the restriction, commitment, or assignment action.

L. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the Clerk, which are either unusual in nature or infrequent in occurrence.

M. Estimates

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

N. Reconciliations of Government-Wide and Fund Financial Statements

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of revenues, expenses, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

2. Cash, Cash Equivalents and Investments

At June 30, 2025, the Clerk has cash, cash equivalents and investments (book balances) as follows:

Demand Deposits	\$ 455,492
Louisiana Asset Management Pool (LAMP)	313,604
	<hr/> <u>\$ 769,096</u> <hr/>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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.

Custodial credit risk as it relates to cash deposits is the risk that in the event of a bank failure, the government's deposits may not be returned. At June 30, 2025, the Clerk has \$454,738 in deposits other than LAMP (collected bank balances). These deposits were in a single financial institution with cash deposits secured by \$250,000 of federal deposit insurance and an excess of \$204,738 in pledged securities held by the custodial bank pledged to the Clerk's account. The Clerk does not have a deposit policy for custodial credit risk.

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The Clerk records its LAMP deposits within cash and cash equivalents.

3. Investments

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Clerk or its agent in the Clerk's name.
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Clerk's name.
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the Clerk's name.

In accordance with GASB Codification Section I50.165, the investment in LAMP at June 30, 2025, is not categorized in the three risk categories provided by GASB Codification Section I50.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. The investment in LAMP is stated at the value of the pool shares, which is the same as the fair value, and has been categorized as cash equivalents. LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprised of the State Treasurer, representatives from various organizations of local government, the Government Finance Office Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest.

LAMP is subject to the regulator oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

GASB 40, Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

1. Credit risk: LAMP is rated AAA by Standard and Poor's
2. Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
3. Concentration of credit risk: Pooled investments are excluded from the five percent disclosure requirement.
4. Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments, as provided by LAMP, is 55 days as of June 30, 2025 .
5. Foreign currency risk: Not applicable to 2a7-like pools.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with SEC as an investment company. LAMP, Inc. issues an annual publicly available financial report that includes financial statements and required supplementary information for LAMP, Inc. That report may be obtained by calling (800) 249-5267.

The Clerk records its LAMP deposits within cash and cash equivalents.

Interest Rate Risk: The Clerk does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

4. Receivables

The Clerk had no receivables at June 30, 2025.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

5. Capital Assets

Capital assets and depreciation activity as of and for the year ended June 30, 2025, for governmental activities is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities Capital Assets:				
Furniture and Fixtures	\$ 1,899	\$ -	\$ -	\$ 1,899
Computers and Software	190,395	20,563	-	210,958
Equipment	153	-	-	153
Total Capital Assets Being Depreciated	<u>192,447</u>	<u>20,563</u>	<u>-</u>	<u>213,010</u>
Less Accumulated Depreciation:				
Furniture and Fixtures	(1,899)	-	-	(1,899)
Computers and Software	(182,129)	(11,095)	-	(193,224)
Equipment	(153)	-	-	(153)
Total Accumulated Depreciation	<u>(184,181)</u>	<u>(11,095)</u>	<u>-</u>	<u>(195,276)</u>
Governmental Activities Capital, Net	<u>\$ 8,266</u>	<u>\$ 9,468</u>	<u>\$ -</u>	<u>\$ 17,734</u>

Depreciation was charged to governmental functions as follows:

General Government	<u>\$ 11,095</u>
--------------------	------------------

6. Pension Plan

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

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. That report may be obtained by writing to the Louisiana Clerk of Court's Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162. The plan can also be found on the Louisiana Legislative Auditor's website, www.la.gov.

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 each of the pension plans Net Pension Liability and report the following disclosures:

Plan Description

The Fund was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:1501 for eligible employees of the clerk of the supreme court, each of the district courts, each of the courts of appeal, each of the city and traffic courts in cities having a population in excess of four hundred thousand at the time of entrance into the Fund, The Louisiana Clerks' of Court Association, the

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

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.

Retirement Benefits:

A member or former member shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 60 if hired on or after January 1, 2011), and terminating employment. Regular retirement benefits, payable monthly for life, are 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:

In lieu of terminating employment and accepting a service retirement allowance, any member of the Fund who is eligible for a service retirement allowance may elect to participate in the Deferred Retirement Option Plan (DROP) for up to 36 months and defer the receipt of benefits. Upon commencement of participation in the plan, active membership in the Fund terminates and the participant's contributions cease; however, employer

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

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 the 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.

Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2025, the actual employer contribution rate was 23%.

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, but are not considered special fund situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2025.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary, and the Clerk of Court is required to contribute at an actuarially determined rate. The rate, at June 30, 2025, is 23 percent of annual covered payroll. Contributions to the System also included one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the St. Helena Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The St. Helena Parish Clerk of Court's contributions to the System for the years ended June 30, 2025, 2024, and 2023 \$77,168, \$73,054 and \$54,906 respectively, equal to the required contributions for each year.

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

At June 30, 2025, the Clerk reported a liability of \$494,177 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2024 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 contribution of all participating, actuarially determined. At June 30, 2024, the Clerk's proportion was 0.2970%, which was an increase of 0.0648% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Clerk recognized pension expense of \$127,020 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

At June 30, 2025, the Clerk reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,725	\$ 12,517
Changes of Assumptions	10,877	-
Net difference between projected and actual earnings on pension plan investments	-	40,320
Changes in proportion and differences between Employer contributions and proportionate share of contributions	95,043	32,265
Employer contributions subsequent to the measurement date	77,168	-
Total	<u>\$ 184,813</u>	<u>\$ 85,102</u>

The Clerk reported a total of \$77,168 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2024, which will be recognized as a reduction in net pension liability in the year ended June 30, 2026.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

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

Year		
2025	\$	(16,778)
2026		50,450
2027		(10,316)
2028		(813)
	\$	22,543

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2024 is as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal

Actuarial Assumptions:

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	2.4%
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	2024 – 5 Years 2023 – 5 Years 2022 – 5 Years 2021 – 5 Years 2020 – 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.

The actuarial assumptions used are based on the assumptions used in the 2024 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study for the period July 1, 2014 – June 30, 2019, unless otherwise specified. In cases where benefit structures were changed after the experience study period, assumptions were based on future experiences.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

The mortality rate assumption was verified by combining data from this plan with two other statewide plans which have similar workforce composition in order to produce credible experience. The aggregated data was collected over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long-term expected rate of return was 5.81% as of June 30, 2024. 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, 2024 is summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income:		
Domestic Bonds	30.00%	0.59%
International Bonds		0.22%
Domestic Equity	35.00%	2.62%
International Equity	20.00%	1.70%
Real Estate	15.00%	0.68%
System Total	<u>100.00%</u>	<u>5.81%</u>
Inflation		<u>2.50%</u>
Expected Arithmetic Return		<u><u>8.31%</u></u>

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

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

The following presents the Clerk's proportionate share of the net pension liability of LCCRRF as of June 30, 2024 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:

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

	1% Decrease	Current Discount Rate	1% Increase
LCCRRF	5.55%	6.55%	7.55%
Rates of St. Helena Parish Clerk of Court Share of NPL	\$ 814,822	\$ 494,177	\$ 223,709

7. Other Post-Employment Benefits

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

Benefits provided. The Clerk provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 50% of retiree and 0% of dependent pre-Medicare health, Medicare Supplement, vision, and dental insurance premiums. The plan also provides for payment of 50% of retiree life insurance premiums.

Employees covered by benefit terms. At January 1, 2025, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	3
Total	5

The Clerk’s total OPEB liability of \$369,944 was measured as of June 30, 2025 and was determined by an actuarial valuation as of January 1, 2025.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.40%
Salary increases, including inflation:	3.25%
Discount Rate:	4.81%
Health Care Cost Trend Rates:	
Medical:	7.09% for 2024, then 6.50% for 2025, decreasing .25% per year to an ultimate rate of 4.75% for 2032 and later years.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

Medicare Advantage: 45.29% for 2024, then 4.25% for 2025, decreasing .25% per year to an ultimate rate of 3.0% for 2030 and later years. Includes 2% per year for aging.

Dental: 3% per year.

Vision: 2.5% per year.

Retirees' Share of Benefit-Related
Costs:

Medical:	50% for retirees and 100% for dependents.
Medicare Advantage:	50% for retirees and 100% for dependents.
Dental:	50% for retirees and 100% for dependents.
Vision:	50% for retirees and 100% for dependents.
Basic Life Insurance	50%

The discount rate was based on the 6/30/2025 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubG.H-2010 Employee mortality table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

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

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

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

Changes in Total OPEB Liability

	Total OPEB Liability
Balance at 6/30/2024	\$ 397,757
Changes for the year:	
Service Cost	2,902
Interest	15,780
Differences between expected and actual experience	(18,192)
Changes in Assumptions/Inputs	(22,178)
Change in Benefit Terms	-
Benefit payments	(6,125)
Administrative Expense	-
Net Changes	(27,813)
Balance at 6/30/2025	\$ 369,944

Changes in the Total OPEB Liability

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 (3.81 percent) or 1-percentage-point higher (5.81 percent) than the current discount rate:

	1% Decrease (3.81%)	Discount Rate (4.81%)	1% Increase (5.81%)
Total OPEB Liability	\$ 399,736	\$ 369,944	\$ 327,152

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

	1% Decrease	Trend Rate	1% Increase
Total OPEB Liability	\$ 338,111	\$ 369,944	\$ 406,632

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

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

For the year ended June 30, 2025, the Clerk recognized an OPEB expense of \$4,620. At June 30, 2025, the Clerk reported deferred outflows of resources and deferred inflows of resources and related to OPEB from the following sources:

	Deferred Outflows of Resources	-	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 78,984		\$ 50,358
Changes of Assumptions or Other Inputs	19,294		37,486
Total	\$ 98,278		\$ 87,844

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

Year		
2026	\$	(14,062)
2027	\$	16,127
2028	\$	16,127
2029	\$	(7,759)
2030	\$	-
Thereafter	\$	-

8. Short-Term Debt

The Clerk did not have any short-term debt at June 30, 2025.

9. Leases

The Clerk did not have any leases at June 30, 2025.

10. Long-Term Obligations

The Clerk did not have any long-term obligations at June 30, 2025, except for the unfunded OPEB obligation as described in Note 7 and Net Pension Liability described in Note 6.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2025**

11. Risk Management

The Clerk is exposed to various risks of loss related to theft, damage, or destruction of assets, torts, injuries, natural disasters, and many other unforeseeable events. The Clerk purchases commercial insurance policies and bonds for any and all claims related to the aforementioned risks. The Clerk's payment of the insurance policy deductible is the only liability associated with these policies and bonds. There has been no significant decrease in insurance coverage from the prior year, and the amount of settlements has not exceeded the insurance coverage for the past three fiscal years.

12. Contingent Liabilities

At June 30, 2025, the Clerk was not involved in any outstanding litigation or claims requiring accrual or disclosure.

13. On-Behalf Payments

For the year ended June 30, 2025, the Clerk received \$32,300 from the Clerk's Supplemental Compensation Fund. The payments are recorded as Clerk's Supplemental Compensation revenue and as salaries in the General Fund.

14. Subsequent Events

Subsequent events have been evaluated by management through November 26, 2025 the date the financial statements were available to be issued. No events were noted that require recording or disclosure in the financial statements for the fiscal year ending June 30, 2025.

Required Supplemental Information (Part II)

St. Helena Parish Clerk of Court
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund - Detail
For the year ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Favorable</u>
			<u>GAAP Basis</u>	<u>(Unfavorable)</u>
Revenues				
Court Costs,				
Fees and Charges	\$ 200,000	\$ 220,890	\$ 221,148	\$ 258
Fees for Recording				
Legal Documents	160,000	147,280	135,166	(12,114)
Fees for Copies & Certified Copies	98,500	93,585	20,917	(72,668)
Interest Earnings	30	4,451	5,039	588
Licenses and Permits	4,500	1,564	3,040	1,476
Birth Certificates	18,500	17,617	17,966	349
Grant Revenues	-	28,163	28,163	-
Online Subscriptions	-	-	99,319	99,319
Other Revenues	-	2,984	9,923	6,939
Clerk's Supplemental Pay	25,000	29,600	32,300	2,700
Total Revenues	<u>506,530</u>	<u>546,134</u>	<u>572,981</u>	<u>26,847</u>
Expenditures				
Accounting Fees	11,700	29,100	20,900	8,200
Birth Certificates	6,500	7,764	6,667	1,097
Capital Outlay	-	40,000	20,563	19,437
Conventions	1,100	2,000	1,817	183
Dues and Subscriptions	2,500	4,085	3,585	500
Election Expense	2,000	3,052	5,721	(2,669)
Insurance	2,500	2,000	2,000	-
Insurance, Health	20,000	13,113	12,710	403
Marriage License Fees	600	-	-	-
Miscellaneous	200	2,103	14,039	(11,936)
Office Supplies	4,200	5,808	1,187	4,621
Payroll Taxes	6,000	5,098	4,457	641
Portal Fee	2,600	300	-	300
Postage	1,200	127	148	(21)
Retirement	60,000	72,918	77,168	(4,250)
Salaries	353,000	326,187	340,082	(13,895)
Supplemental Pay	5,000	8,584	9,808	(1,224)
Telephone	2,700	2,407	2,207	200
Total Expenditures	<u>481,800</u>	<u>524,646</u>	<u>523,059</u>	<u>1,587</u>
Net Change in Fund Balances	<u>24,730</u>	<u>21,488</u>	<u>49,922</u>	<u>28,434</u>
Fund Balances, Beginning	204,114	182,488	163,862	-
Fund Balances, Ending	<u>\$ 228,844</u>	<u>\$ 203,976</u>	<u>\$ 213,784</u>	<u>\$ 28,434</u>

See independent auditor's report.

St. Helena Parish Clerk of Court
Schedule of Changes in the Clerk's Total OPEB Liability and Related Ratios
June 30, 2025

	2020	2021	2022	2023	2024	2025
Total OPEB Liability						
Service Cost	\$ 5,178	\$ 6,910	\$ 2,120	\$ 1,941	\$ 2,004	\$ 2,902
Interest	8,915	12,538	10,030	15,777	15,064	15,780
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	236,952	(15,561)	(69,694)	(11,546)	(20,106)	(18,192)
Changes in assumptions or other inputs	(19,139)	18,398	(26,677)	(32,113)	18,528	(22,178)
Benefit payments	(9,804)	(3,648)	(10,054)	(10,825)	(11,996)	(6,125)
Net Change in Total OPEB Liability	<u>222,102</u>	<u>18,637</u>	<u>(94,275)</u>	<u>(36,766)</u>	<u>3,494</u>	<u>(27,813)</u>
Total OPEB Liability - Beginning	<u>284,564</u>	<u>506,667</u>	<u>525,304</u>	<u>431,029</u>	<u>394,263</u>	<u>397,757</u>
Total OPEB Liability - Ending	<u>\$ 506,666</u>	<u>\$ 525,304</u>	<u>\$ 431,029</u>	<u>\$ 394,263</u>	<u>\$ 397,757</u>	<u>\$ 369,944</u>
Covered Employee Payroll	\$ 321,653	\$ 192,279	\$ 148,229	\$ 149,549	\$ 197,343	\$ 135,086
Total OPEB Liability as a percentage of covered employee payroll	157.52%	273.20%	290.79%	263.63%	201.56%	273.86%

Notes to Schedule:

Changes of Benefit Terms: None

Changes of Assumptions: Changes of assumption and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2020	2.45%
2021	1.92%
2022	3.69%
2023	3.86%
2024	3.87%
2025	4.81%

Mortality Rates

2020	PubG.H-2010 Employee and Healthy Annuitant, Generational with MP-2020.
2021	PubG.H-2010 Employee and Healthy Annuitant, Generational with MP-2021.
2022	PubG.H-2010 Employee and Healthy Annuitant, Generational with MP-2022.
2023	PubG.H-2010 Employee and Healthy Annuitant, Generational with MP-2023.
2024	PubG.H-2010 Employee and Healthy Annuitant, Generational with MP-2021.
2025	PubG. H-2010 Employee and Healthy Annuitant Generational with MP-2021.

See independent auditor's report.

St. Helena Parish Clerk of Court
Schedule of the Clerk's Proportionate Share of the Net Pension Liability
For the year ended June 30, 2025

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2016	0.3616%	\$ 542,425	\$ 327,147	165.8047%	78.1291%
June 30, 2017	0.3627%	\$ 670,902	\$ 331,634	202.3019%	74.1703%
June 30, 2018	0.3291%	\$ 497,910	\$ 332,529	149.7343%	79.6913%
June 30, 2019	0.3233%	\$ 537,733	\$ 303,037	177.4480%	79.0719%
June 30, 2020	0.3117%	\$ 565,970	\$ 285,680	198.1133%	77.9292%
June 30, 2021	0.2881%	\$ 693,161	\$ 276,215	250.9498%	72.0939%
June 30, 2022	0.2737%	\$ 364,040	\$ 237,728	153.1330%	85.4047%
June 30, 2023	0.2313%	\$ 560,524	\$ 246,769	227.1452%	74.0943%
June 30, 2024	0.2322%	\$ 499,524	\$ 319,626	156.2839%	77.5625%
June 30, 2025	0.2970%	\$ 494,177	\$ 287,015	172.1781%	83.0944%

Schedule is intended to show information for 10 years.

Additional years will be displayed as they become available

See independent auditor's report.

Schedule 4

St. Helena Parish Clerk of Court
 Schedule of the Clerk's Contributions
 June 30, 2025

Actuarial Valuation Date	Contractually Required Contribution	Contributions Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2016	\$ 75,724	\$ 75,724	\$ -	\$ 331,634	22.8336%
June 30, 2017	\$ 80,904	\$ 80,904	\$ -	\$ 296,894	27.2501%
June 30, 2018	\$ 57,032	\$ 57,032	\$ -	\$ 299,794	19.0237%
June 30, 2019	\$ 57,577	\$ 57,577	\$ -	\$ 303,037	19.0000%
June 30, 2020	\$ 54,279	\$ 54,279	\$ -	\$ 285,679	19.0000%
June 30, 2021	\$ 58,005	\$ 58,005	\$ -	\$ 276,214	21.0000%
June 30, 2022	\$ 52,895	\$ 52,895	\$ -	\$ 237,728	22.2502%
June 30, 2023	\$ 54,906	\$ 54,906	\$ -	\$ 246,769	22.2500%
June 30, 2024	\$ 54,924	\$ 54,924	\$ -	\$ 319,626	17.1838%
June 30, 2025	\$ 66,014	\$ 66,014	\$ -	\$ 287,015	23.0002%

Schedule is intended to show information for 10 years.

Additional years will be displayed as they become available

See independent auditor's report.

Other Supplemental Information

St. Helena Parish Clerk of Court

Schedule 5

Schedule of Justice System Funding - Collecting / Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2025

	First Six Month Period Ended <u>12/31/2024</u>	Second Six Month Period Ended <u>6/30/2025</u>
Cash Basis Presentation		
Beginning Balance of Amounts Collected (I.e. cash on hand)	\$ 172,849	\$ 201,292
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	128,992	116,536
Bond Fees	-	-
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest earnings on Collected Balances	912	962
Other (do not include collections that fit into more specific categories above)	-	-
Subtotal Collections	<u>129,904</u>	<u>117,498</u>
Less: Disbursements to Governments & Nonprofits:		
Judicial Expense Fund of the 21st JDC	2,860	3,505
Indigent Transcript Fund of the 21st JDC	70	96
Judicial Administrator	-	82
Louisiana State Treasurer	4,222	5,911
Louisiana Supreme Court	51	39
East Baton Rouge Sheriff	-	466
Lafayette Parish Sheriff	-	35
Livingston Parish Sheriff	-	390
Orleans Parish Sheriff	-	60
Quachita Parish Sheriff	-	73
St. Helena Parish Sheriff	233	4,111
Southeast Louisiana Legal Services	411	534
Louisiana Judicial College	-	29
Tangipahoa Parish Sheriff Office	-	379
1st Circuit Court of Appeals	662	-
Less: Amount Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency - Other	83,535	84,438
Less: Disbursements to Individual /3rd Party Collection or Processing Agencies		
Civil Fee Refunds	8,150	379
Bond Fee Refunds	-	-
Restitution Payments to Individual (additional detail is not required)	-	-
Other Disbursements to Individual (additional detail is not required)	1,267	408
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	<u>101,461</u>	<u>100,935</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	<u>\$ 201,292</u>	<u>\$ 217,855</u>

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

See independent auditor's report.

Schedule 6

St. Helena Parish Clerk of Court
Schedule of Compensation, Benefits and Other Payments to Agency Head
For the year ended June 30, 2025

Agency Head Name: Jeremy Williams, Clerk of Court

Purpose	<u>Amount</u>
Salary	\$ 135,086
Clerk's Supplemental Compensation	-
Vehicle Expense Allowance	-
Clerk's Expense Allowance	20,230
Custodian of Voting Machines	2,400
Benefits, Insurance	-
Benefits, Retirement	36,044
Travel	321
Registration Fees	1,250
Total	<u><u>\$ 195,331</u></u>

See independent auditor's report.

Other Independent Auditor's Reports and Findings
and Recommendations

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants



**Hebert Johnson
& Associates, Inc.**
Certified Public Accountants

18435 HIGHWAY 22, STE. 2
P.O. BOX 1151
PONCHATOULA, LA 70454
(985) 386-5740 • FAX (985) 386-5742

18890 FLORIDA BLVD., STE A
P.O. BOX 520
ALBANY, LA 70711
(225) 209-6627 • FAX (225) 209-6625

A PROFESSIONAL ACCOUNTING CORPORATION

**Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Honorable Jeremy Williams
St. Helena Parish Clerk of Court
Post Office Box 308
Greensburg, Louisiana 70441

We have audited 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, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the St. Helena Parish Clerk of Court, Greensburg, Louisiana, a component unit of the St. Helena Parish Police Jury, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the St. Helena Parish Clerk of Court's basic financial statements and have issued our report thereon dated November 26, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Helena Parish Clerk of Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Helena Parish Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Helena 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Current Year Findings, Recommendations, and Responses as items 2025-01 through 2025-03 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Helena Parish Clerk of Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Current Year Findings, Recommendations, and Responses described as 2025-04.

St. Helena Parish Clerk of Court's Response to Findings

St. Helena Parish Clerk of Court's response to the findings identified in our audit is described in the accompanying Schedule of Current Year Findings, Recommendations, and Responses. St. Helena Parish Clerk of Court's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

This report is intended solely for the information and use of management and the Office of the Legislative Auditor, State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed to the Legislative Auditor as a public document.

Chris Johnson

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Ponchatoula, Louisiana

November 26, 2025

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Schedule of Current Year Findings, Recommendations, and Responses
For the Year Ended June 30, 2025**

We have audited the basic financial statements of the St. Helena Parish Clerk of Court as of and for the year ended June 30, 2025, and have issued our report thereon dated November 26, 2025. 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 audit of the financial statements as of June 30, 2025 resulted in an unmodified opinion.

Section I – Summary of Auditor’s Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control
Material Weakness, Yes Significant Deficiencies, No

Compliance
Compliance Material to Financial Statements, Yes

b. Federal Awards

Not Applicable

Was a management letter issued? No

Section II – Financial Statement Findings

Internal Control

2025-01 Segregation of Duties

Criteria:

Internal control is a process affected by the Clerk of Court’s management and is designed to provide reasonable assurance regarding the achievement of objectives in effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

Condition:

Accounting and financial functions are not adequately segregated.

Cause:

The Clerk’s staff is not sufficient size to allow for proper and appropriate segregation of duties to maintain an effective system of internal controls.

Effect:

Without segregation of incompatible duties, the Clerk is exposed to many risks including but not limited to, the risk of improper or unauthorized transactions, misappropriation of assets, and incomplete, inaccurate or fraudulent financial reporting. The lack of segregation of incompatible duties represents a material weakness in the design of the internal controls over financial reporting.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Schedule of Current Year Findings, Recommendations, and Responses
For the Year Ended June 30, 2025**

Recommendation:

Due to the size of the Clerk's office and cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties. We recommend the Clerk to continue to perform the following:

- Review the unopened monthly bank statements and related bank reconciliations (including all cancelled checks) and document the review and approval of the items clearing the bank statement by initialing and dating the face of the statement.
- Check signers should continue to initial invoices as proof of review.
- The external accountant should continue to reconcile the monthly bank account.
- The Clerk should review the monthly budget to actual financial statements.

Management's Response:

Management acknowledges the condition as described above. Responsible Party, Jeremy Williams (225) 222-4514.

2025-02 Untimely Completion of Monthly Bank Reconciliations

Criteria:

Reconciling the bank balances with the book balances is necessary to ensure that (1) all receipts and disbursements are recorded by the entity (an essential process in ensuring complete and accurate monthly financial statements); (2) checks are clearing the bank in a reasonable time; (3) reconciling items (errors, unrecorded deposits and checks, etc.) are appropriate and are being recorded; and (4) the reconciled cash balance agrees to the general ledger cash balance.

Condition:

During our audit, we noted that the Clerk of Court's advanced deposit account was not reconciled in a timely manner. Specifically, the February 2025 bank reconciliation was not completed by the outside accountant until September 23, 2025.

Cause:

The clerk relies on an outside accountant to prepare monthly bank reconciliations, however no formal deadlines or monitoring procedures are in place to ensure reconciliations are completed promptly.

Effect:

Untimely reconciliations increase the risk that errors, unauthorized activity, or misappropriations may go undetected for an extended period. Additionally, delayed bank reconciliations impair the Clerk's ability to monitor cash flow, maintain accurate accounting records, and produce timely financial information for decision-making and reporting.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Schedule of Current Year Findings, Recommendations, and Responses
For the Year Ended June 30, 2025**

Recommendation:

We recommend the outside accountant reconcile all bank accounts each month within one month of the statement ending date. The completed bank reconciliation and bank statement should be immediately reviewed by the Clerk. Once the reconciliation is reviewed, the Clerk should initial and date the reconciliation.

Management's Response:

Management acknowledges the condition as described above. Responsible Party, Jeremy Williams (225) 222-4514.

2025-03 Payroll Tax Withholding Remittance Error

Criteria:

According to Publication 15 (Circular E) Employer's Tax Guide of the Internal Revenue Service employers are generally required to withhold Medicare taxes from the employee's paycheck and pay the employer share of these taxes. The tax rate for Medicare is 1.45% (amount withheld) each for the employee and employer (2.9% total)

Condition:

During our payroll testing, we noted one employee for the Clerk's office did not have Medicare taxes withheld from the employee's paycheck and did not pay the employer share of these taxes.

Cause:

The error appears to have resulted from an oversight in payroll processing and insufficient controls to ensure accurate tax withholding and remittance.

Effect:

This resulted in \$2,286 not being withheld from the employee's paycheck and \$2,286 of the employer's share not being paid to the Internal Revenue Service. The amount owed to the Internal Revenue Service is \$4,573. Noncompliance may result in penalties and interest assessed by the Internal Revenue Service.

Recommendation:

We recommend the Clerk immediately remit the unpaid Medicare taxes to the Internal Revenue Service with any applicable penalties and interest. We also recommend management work with the affected employee to recover the employee portion (\$2,286).

The Clerk should ensure all employees have correct tax codes, exemptions, Medicare and Social Security deductions set up in the payroll software. The Clerk should periodically review payroll reports to detect any withholding or remittance errors promptly.

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Schedule of Current Year Findings, Recommendations, and Responses
For the Year Ended June 30, 2025**

Management's Response:

Management will immediately remit the payment to the Internal Revenue Service and work with the employee to recover the employee portion of the tax. Responsible Party, Jeremy Williams (225) 222-4514.

Compliance

2025-04 Payroll Tax Withholding Remittance Error

See Finding 2025-03

**St. Helena Parish Clerk of Court
Greensburg, Louisiana**

**Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2025**

2024-01 Segregation of Duties

Condition:

Accounting and financial functions are not adequately segregated.

Recommendation:

Due to the size of the Clerk's office and cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties. We recommend the Clerk to continue to perform the following:

- Review the unopened monthly bank statements and related bank reconciliations (including all cancelled checks) and document the review and approval of the items clearing the bank statement by initialing and dating the face of the statement.
- Check signers should continue to initial invoices as proof of review.
- The external accountant should continue to reconcile the monthly bank account.
- The Clerk should review the monthly budget to actual financial statements.

Resolved:

See Finding 2025-01

Compliance

2024-02 Violation of Louisiana Local Government Budget Act

Condition:

The budget was not amended to accurately reflect an increase in expenditures. This resulted in a variance between budgeted and actual expenditures in excess of 5%.

Recommendation:

We recommend the Clerk review the budget to actual revenues and expenditures on a monthly basis and amend the budget when necessary.

Resolved:

Fully

**ST. HELENA PARISH CLERK OF COURT
GREENSBURG, LOUISIANA**

STATEWIDE AGREED-UPON PROCEDURES REPORT

Fiscal Period July 1, 2024 through June 30, 2025



A Professional Accounting Corporation

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants



**Hebert Johnson
& Associates, Inc.**
Certified Public Accountants

18435 HIGHWAY 22, STE. 2
P.O. BOX 1151
PONCHATOULA, LA 70454
(985) 386-5740 • FAX (985) 386-5742

18890 FLORIDA BLVD., STE A
P.O. BOX 520
ALBANY, LA 70711
(225) 209-6627 • FAX (225) 209-6625

A PROFESSIONAL ACCOUNTING CORPORATION

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2025

To the Honorable Mildred Cyprian of
St. Helena Parish Clerk of Court
Greensburg, Louisiana
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. St. Helena Parish Clerk of Court's management is responsible for those C/C areas identified in the SAUPs.

St. Helena 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, 2024 through June 30, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- h) **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Exception: The Clerk of Court's policy and procedures manual is missing procedures regarding purchasing, disbursements, receipts/collections, credit cards, and information technology.

Management's Response: The Clerk of Court will create written procedures for purchasing, disbursement, receipts/collections, contacting, credit cards, debt service, and information technology

2) Board or Finance Committee

(These procedures are not applicable to the Clerk of Court)

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
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

3) 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:

- i. 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);
- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and
- iii. 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.

Exception: Out of the three bank accounts selected, one was not reconciled within two months of the closing date. There was no evidence that any outstanding items were researched by management.

Management's Response: Management does review reconciliations and has implemented the process of initialing all bank reconciliations. Management will research outstanding reconciled items.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
 - i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and
 - i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

Exception: The Clerk's office does not have insurance for employee theft. Employees responsible for cash collections do share cash drawers. The employees responsible for collecting cash are also responsible for preparing deposit slips.

Management's Response: Management will evaluate the volume and the risk of the need for an employee theft insurance policy. Due to the small size of the Clerk's office, employees will continue to share cash drawers and prepare deposit slips. Management believes with the compensating controls in place, it helps mitigate any control risk.

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

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and.
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
- Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
- Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Exceptions:

- 1) *Exceptions: The employees responsible for processing payments are not prohibited from adding/ modifying vendor files. No other employees are responsible for periodically reviewing changes to the vendor files.*

Management's Response: The Clerk's office has an outside CPA reconcile monthly bank statements. Management also reviews the reconciled bank statements and due to the size

and nature of the clerk's office, management believes these compensating controls in place are adequate to mitigate risk.

- 2) *Out of the five electronic disbursements selected, there is no evidence that the disbursements were authorized or approved by the appropriate, designated parties.*

Management's Response: Management will ensure that all electronic disbursements are properly approved and authorized.

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

(The following procedures were not performed since there were no exceptions in the prior year.)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
 - i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

(These procedures are not applicable to the Clerk of Court)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and 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
- i. If reimbursed using a per diem, observe that 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);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
 - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
 - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

8) Contracts

(These procedures are not applicable to the Clerk of Court)

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, 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
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. 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, the documented approval); and

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

9) Payroll and Personnel

(The following procedures were not performed since there were no exceptions in the prior year.)

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. 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.

10) Ethics

(The following procedures were not performed since there were no exceptions in the prior year.)

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
 - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
 - iii. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

11) Debt Service

(These procedures are not applicable to the Clerk of Court.)

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

12) Fraud Notice

(The following Procedures were not performed since there were no exceptions in the prior year.)

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**
- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
 - ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii. Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency’s information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
- Hired before June 9, 2020 - completed the training; and
 - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

(The following procedures were not performed since there were no exceptions in the prior year.)

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that 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).
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
 - i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

We were engaged by St. Helena 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 St. Helena 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.

Chris Johnson

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Ponchatoula, Louisiana
November 26, 2025