

**GRANT PARISH ASSESSOR
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022**



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May 4, 2023

INDEPENDENT AUDITOR'S REPORT

Keith Maxwell
Grant Parish Assessor

REPORT ON THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities and each major fund of the Grant Parish Assessor's Office (the Office), a component unit of the Grant Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements as listed in the table of contents.

In our *opinion*, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Office, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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 Office's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

1407 Peterman Drive
Alexandria, Louisiana 71301
Online: CenlaCPAs.com

Grant Parish Assessor

May 4, 2023

Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office'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 Office's ability to continue as a going concern for a reasonable period of time.

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

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's discussion and analysis
- Budgetary Comparison Information
- Schedule of Changes in Net OPEB Liability
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

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.

OTHER SUPPLEMENTAL INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office's basic financial statements. The supplemental information listed below is presented for purposes of additional analysis and is not a required part of the Office's financial statements.

- The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Grant Parish Assessor
May 4, 2023

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARD

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2023, on our consideration of the Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Court's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Certified Public Accountants

GRANT PARISH ASSESSOR

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2022

This section of annual financial report presents our discussion and analysis of the Grant Parish Assessor's financial performance during the fiscal year ended December 31, 2022.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Assessor's Office's financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Assessor's Office as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Office's assets and all of its liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by property taxes and related revenue sharing.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Office's funds are limited to its general fund, which is classified as a Governmental Fund. This fund is used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund uses a modified accrual basis of accounting that provides a short-term view of the Office's finances. Assets reported by the governmental fund are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE ASSESSOR'S OFFICE AS A WHOLE

An analysis of the government-wide Statement of Net Position is presented as follows:

	December 31,	
	2022	2021
<u>Assets:</u>		
Cash	\$ 151,095	\$ 111,923
Receivables	459,758	424,277
Other Assets	7,364	----
Depreciable Capital Assets	118,843	137,244
Net Pension Asset	----	196,527
Total Assets	737,060	869,971
Deferred Outflows of Resources	687,112	463,504

GRANT PARISH ASSESSOR

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2022

	December 31,	
	2022	2021
<u>Liabilities:</u>		
Payroll Liabilities	3,380	5,625
Net Other Post Employment Benefits	1,180,642	1,179,385
Net Pension Liability	382,397	----
Total Liabilities	1,566,419	1,185,010
Deferred Inflow of Resources	489,954	830,417
<u>Net Position:</u>		
Unrestricted	(751,044)	(819,196)
Invested in Capital Assets	118,843	137,244
Total Net Position	\$ (632,201)	\$ (681,952)

As the presentation appearing above demonstrates, recognizing long-term liabilities associated with providing retirement benefits and post-retirement healthcare benefits to employees has eliminated the Office's net position. Despite the absence of net position, the Office has sufficient resources to meet these obligations for the foreseeable future.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended	
	December 31,	
	2022	2021
<u>Revenues:</u>		
Program Revenue:		
Charges for Services	\$ 431	\$ 1,425
Capital Grants and Contributions	----	----
General Revenue:		
Ad Valorem Taxes	494,245	456,968
State Revenue Sharing	34,826	34,938
Interest	968	347
Total Revenue	530,470	493,678
<u>Program Expenses:</u>		
General Government	480,719	342,703
Change in Net Position	49,751	150,975
Net Position Beginning	(681,952)	(832,927)
Net Position Ending	\$ (632,201)	\$ (681,952)

The improvement in net position experienced during the current year is attributable to careful management and utilization of resources along with declines in liabilities associated with providing retirement benefits and health insurance coverage for retirees.

FINANCIAL ANALYSIS OF THE ASSESSOR'S OFFICE'S FUNDS

For the year ended December 31, 2022, differences between the government-wide presentation and the fund financial statements were limited to reporting capital assets and the obligation to provide retirement and post-retirement benefits.

GRANT PARISH ASSESSOR

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2022

BUDGET HIGHLIGHTS

For the year ended December 31, 2022, the actual results conformed to expectations and no budget amendments were necessary.

CAPITAL ASSET ADMINISTRATION

For the year ended December, 31, 2022, capital asset activity was limited to depreciating existing property. There were no acquisitions or disposals.

DEBT ADMINISTRATION

For the year ended December 31, 2022, there was no debt activity and no debts are outstanding at year end. Long-term liabilities are limited to the obligation to provide benefits to retirees.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.

Grant Parish Assessor

Statement of Net Position **December 31, 2022**

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 151,095
Accounts Receivable	459,758
Other Assets	7,364
Depreciable Capital Assets	<u>118,843</u>
Total assets	<u>737,060</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Pension Funding Deferrals	437,470
Other Post Employment Benefit Deferrals	<u>249,642</u>
Total Deferred Outflows of Resources	<u>687,112</u>
<u>LIABILITIES</u>	
Current Liabilities	
Accounts Payable and Payroll Liabilities	3,380
Long-Term Liabilities	
Net Other Post Employment Benefits	1,180,642
Net Pension Liability	<u>382,397</u>
Total liabilities	<u>1,566,419</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Pension Funding Deferrals	42,304
Other Post Employment Benefit Deferrals	<u>447,650</u>
Total Deferred Inflows of Resources	<u>489,954</u>
<u>NET POSITION</u>	
Unrestricted	(751,044)
Invested in Capital Assets	<u>118,843</u>
Total Net Position	<u><u>\$ (632,201)</u></u>

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

Grant Parish Assessor

Statement of Activities **Year Ended December 31, 2022**

	<u>Governmental Activities</u>
Expenses:	
General Government	
Payroll & Related Benefits	\$ 419,659
Operating Services	40,802
Travel and Other	1,857
Depreciation	<u>18,401</u>
Total Expenses	<u>480,719</u>
Program Revenues:	
Charges for Services	431
Capital Grants and Contributions	<u>-</u>
Total Program Revenues	<u>431</u>
Net Expenses - Governmental Activities	<u>(480,288)</u>
General Revenues:	
Ad Valorem Taxes	494,245
State Revenue Sharing	34,826
Interest	<u>968</u>
Total General Revenues	<u>530,039</u>
Change in Net Position	49,751
Net Position - Beginning	<u>(681,952)</u>
Net Position - Ending	<u><u>\$ (632,201)</u></u>

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

Grant Parish Assessor

Balance Sheet

Governmental Funds

Year Ended December 31, 2022

	General Fund
Assets	
Cash and Cash Equivalents	\$ 151,095
Accounts Receivable	459,757
Other Assets	<u>7,363</u>
Total Assets	<u>618,215</u>
Liabilities and Fund Balance	
Liabilities	
Accounts Payable and Payroll Liabilities	<u>3,380</u>
Total Liabilities	<u>3,380</u>
Fund Balance	
Unassigned	<u>614,835</u>
Total Liabilities and Fund Balance	<u>\$ 618,215</u>

Fund Balance	\$ 614,835
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	118,844
Long-term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	
Net Other Post Employment Benefits	(1,180,642)
Net Pension Asset (Liability)	<u>(382,397)</u> (1,563,039)
Deferred inflows and outflows of resources that do not meet criteria for inclusion in the Governmental Funds Balance Sheet	
Deferred Outflows	687,113
Deferred Inflows	<u>(489,954)</u> 197,159
Net Position of Governmental Activities	<u>\$ (632,201)</u>

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

Grant Parish Assessor

Statement of Revenue, Expenditures and Changes in Fund Balance Governmental Funds Year Ended December 31, 2022

	General Fund
Revenues:	
Ad Valorem Taxes	\$ 494,245
State Revenue Sharing	34,826
Interest	968
Other	431
Total revenues	<u>530,470</u>
Expenditures:	
General Government	
Payroll & Related Benefits	403,549
Operating Services	40,802
Travel and Other	1,857
Capital Outlay	-
Total expenditures	<u>446,208</u>
Change in Fund Balance	84,262
Fund balance - beginning of year	<u>530,573</u>
Fund balance - end of year	<u>\$ 614,835</u>

Net change in fund balances of Governmental Funds	\$ 84,262
Some transactions reported in the statement of activities do not require the use of current financial resources. Accordingly, a timing difference exist between when transactions affect the governmental funds and government-wide activities.	(16,110)
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 estimated useful lives and reported as depreciation expense. The effect of depreciation and capital outlays is presented as follows:	.
Depreciation	(18,401)
Capital Outlays	<u>-</u>
	(18,401)
Change in net position of governmental activities	<u>\$ 49,751</u>

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

GRANT PARISH ASSESSOR

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Assessor is elected by the voters of Grant Parish and serves a four year term. The Assessor's Office assesses real and movable property in the parish based on conditions that exist at January 1st of each year. The Assessor's Office prepares its financial statements in accordance with standards established by the Governmental Accounting Standards Board (GASB).

Reporting Entity

The assessor is an independently elected official; however, the assessor is fiscally dependent on the Grant Parish Police Jury. The police jury maintains and operates the parish courthouse in which the assessor's office is located. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the assessor. For these reasons, the assessor was determined to be a component unit of the Grant Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that compromise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Office's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Office as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, and any grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Office's major funds are described as follows:

- **General Fund** – This fund is the primary operating fund of the Office and is used to account for all resources.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

GRANT PARISH ASSESSOR

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. In addition, any long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as an other financing source and repayment of long-term debt is reported as an expenditure.

Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Budget Practices

As an independently elected official, the Assessor is solely responsible for adopting annual budgets for the general fund. Budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of five years is typically used.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. The Assessor's Office has not formally adopted deposit and investment policies that address specific types of risk to which the office is exposed. In general, the Office manages risk as follows:

- Credit and custodial risk is limited by investing in FDIC insured instruments and requiring a pledge of investment securities to protect deposits in excess of FDIC limits.
- Interest rate risk is minimized by limiting the maturity duration associated with deposits.

NOTE 2 - CASH

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged

GRANT PARISH ASSESSOR

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

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.

At December 31, 2022, the Assessor's Office has \$158,200 in deposits (collected bank balance). These deposits are fully secured by FDIC insurance coverage.

NOTE 3 - RECEIVABLES

Receivables at December 31, 2022, consisted entirely of ad valorem taxes. Management does not anticipate collection problems and no allowance for doubtful accounts has been established.

NOTE 4 – CAPITAL ASSETS

A summary of the Office's capital assets is provided as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
<u>Capital Assets Subject to Depreciation:</u>				
Furniture, Fixtures and Equipment	\$ 381,233	\$ ----	\$ ----	\$ 381,233
Less Accumulated Depreciation	243,989	18,401	----	262,390
<u>Total Net of Depreciation</u>	<u>\$ 137,244</u>	<u>\$ (18,401)</u>	<u>\$ ----</u>	<u>\$ 118,843</u>

NOTE 5 - RISK MANAGEMENT

The Office is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 6 – PENSION PLAN

Plan Description - Substantially all employees of the Office are members of the Louisiana Assessors' Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 and 1/3% of their final average salary for each year of credited service, not to exceed 100% of their final average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

Funding Policy - Plan members are required by state statute to contribute 8.0% of their annual covered salary and the Office is required to contribute at an actuarially determined rate. Contributions to the System also include one-fourth of 1% (1% for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Office are established and may be amended by state statute. As provided by R.S. 11:103,

GRANT PARISH ASSESSOR

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

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 Office's contributions to the System for the years ending December 31, 2020, 2021 and 2022, were equal to the required contributions for each year.

Financial Summary – The plan description, funding policies and financial information provide a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained from the internet at <http://www.louisianaassessors.org>. The plans net pension liability was determined at September 30, 2022 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability (Asset)	\$ 66,243,272
Grant Parish Assessor's Proportionate Share (Percentage)	0.57726%
Grant Parish Assessor's Proportionate Share (Amount)	<u>\$ 382,397</u>

The Assessor's proportionate share of the net pension liability was determined based on required employer contributions. The net pension liability presented above was not affected by any special funding situations. Changes in the Assessor's proportionate share of Plan's net pension liability during the measurement period ending September 30, 2022 are provided as follows:

Beginning Net Pension Liability	\$ (196,527)
Employer Contributions	(13,838)
Pension Expense	59,106
Change in Deferred Outflows of Resources	209,005
Change in Deferred Inflows of Resources	<u>324,651</u>
Ending Net Pension Liability	<u>\$ 382,397</u>

There were no changes between September 30, 2022 and the Plan's measurement date that are expected to have a significant effect on the Assessor's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

GRANT PARISH ASSESSOR

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ 12,144	\$ 41,029	\$ (28,885)
Changes of Assumptions	131,108	----	131,108
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	284,312	----	284,312
Changes in Proportion	1,962	1,275	687
Employer Contributions Made After the Measurement Date	<u>7,944</u>	----	<u>7,944</u>
Total Deferrals	437,470	42,304	395,166
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(7,944)</u>	----	<u>(7,944)</u>
Deferrals Subject to Amortization	<u>\$ 429,526</u>	<u>\$ 42,304</u>	<u>\$ 387,222</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
September 30, 2022	\$ 94,517
September 30, 2023	70,404
September 30, 2024	84,894
September 30, 2025	139,227
September 30, 2026	<u>(1,820)</u>
Total	<u>\$ 387,222</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	September 30, 2022
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	5.50% net of plan investment expense, including inflation
Projected Inflation Rate	2.10%
Projected Salary Increases	5.25%
Expected Remaining Service Lives	6 Years
Annuitant and Beneficiary Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 120% with full generational projection using the appropriate MP-2019 improvement scale.

GRANT PARISH ASSESSOR

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Active Member Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 120% with full generational projection using the appropriate MP-2019 improvement scale.
Disabled Lives Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 120% with full generational projection using the appropriate MP-2019 improvement scale.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate 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 are 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, of 2.5%, and an adjustment for the effect of rebalancing/diversification. The resulting long-term expected arithmetic nominal return was 8.37% as of September 30, 2022.

Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of September 30, 2022, are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	7.50%
International Equity	8.50%
Domestic Bonds	2.50%
International Bonds	3.50%
Real Estate	4.50%
Alternative Assets	5.87%

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	<u>1% Decrease 4.5% Discount Rate</u>	<u>Current Discount Rate 5.5%</u>	<u>1% Increase 6.5% Discount</u>
Net Pension Liability	\$ 724,330	\$ 387,222	\$ 91,939

NOTE 7 - AD VALOREM TAXES

The Assessor serves as the ex officio chief executive officer of a special taxing district known as an assessment district. The assessment district encompasses all of Grant Parish and is authorized by State law to levy a tax on the assessed valuation of all taxable property appearing on the tax rolls. Proceeds of the tax levy are used exclusively to fund the operation of the Assessor's Office and the amount levied is governed by statute. For the year ended December 31, 2022, the Assessment District was authorized to levy 7.35 mills.

Property taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from property taxes are recognized as revenue in the year billed.

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS

Details regarding other post-employment benefits (OPEB) that the Assessor's Office provides for its workforce are provided as follows:

GRANT PARISH ASSESSOR

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Plan Description

The Assessor's Office's established policies and procedures include providing certain healthcare benefits for retirees. This policy amounts to a single-employer defined benefit healthcare plan (the Plan) administered by the Assessor's Office. The Plan provides medical benefits through the Assessor's group health insurance plan which covers both active and retired members. Benefits under the plan are made available to employees upon actual retirement. The Plan does not issue a publicly available financial report. Plan participants are typically eligible for healthcare benefits when they become eligible for benefits from the Louisiana Assessors' Retirement Fund.

Funding Policy

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The Assessor's Office has not established a trust fund to finance the cost of benefits and the Plan has no assets.

Net Other Post Employment Liability

The liability has been determined based on an actuarial valuation using the Entry Age Normal actuarial cost method. The measurement date for the actuarial valuation was December 31, 2022. Changes in the liability are presented as follows:

	<u>Total OPEB Liability</u>	<u>Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Service Cost	\$ 43,970	\$ ----	\$ 43,970
Interest on the Total OPEB Liability	25,049	----	25,049
Effect of Economic / Demographic Gains or Losses	87,267		87,267
Claims Cost Update	245,926		245,926
Trend Update	50,956		50,956
Change Due to Mortality Update	----	----	----
Change due to Discount Rate Update	(437,090)	----	(437,090)
Employer Contributions	----	14,821	(14,821)
Benefit Payments	(14,821)	(14,821)	----
	<hr/>	<hr/>	<hr/>
Net Change	1,257	----	1,257
Beginning Balance	1,179,385	----	1,179,385
	<hr/>	<hr/>	<hr/>
Ending Balance	\$ 1,180,642	\$ ----	\$ 1,180,642

Changes in assumptions or inputs were necessary to reflect healthcare cost fluctuations and changes in projected trends. Covered members consist of 4 active subscribers, 3 retirees and surviving spouses, and 1 spouse of current retirees. All eligible inactive subscribers are currently receiving benefits.

Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

GRANT PARISH ASSESSOR

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ 75,934	\$ 210,731	\$ (134,797)
Changes of Assumptions or Other Inputs	<u>173,708</u>	<u>236,919</u>	<u>(63,211)</u>
Total Deferrals	<u>\$ 249,642</u>	<u>\$ 447,650</u>	<u>\$ (198,008)</u>

Deferrals will be amortized and recognized as a component of OPEB expense in future periods as follows:

<u>For the Year Ending:</u>	
September 30, 2023	\$ (84,304)
September 30, 2024	(63,571)
September 30, 2025	(26,008)
September 30, 2026	(5,642)
September 30, 2027	(6,798)
Thereafter	<u>(11,685)</u>
Total	<u>\$ (198,008)</u>

Valuation Methods and Assumptions

Assumptions and other inputs are based on informal sources and the plan has not conducted an official experience study. Significant assumptions and other inputs used to measure the total OPEB liability are summarized as follows:

Title	Description
Valuation Date	January 1, 2022
Measurement Date	December 31, 2022
Discount Rate	3.72%, 20 year tax exempt municipal bond yield
Mortality Rates	Healthy retirement: Sex-distinct Pub-2010 General Mortality with separate employee and healthy annuitant rates, projected generationally using Scale MP-2021. Beneficiaries: Sex-distinct Pub-2010 General Contingent Survivors Mortality, projected generationally using Scale MP-2021. Disability retirement: Sex-distinct Pub-2010 General Disabled Retirees Mortality with separate employee and healthy annuitant rates, projected generationally using Scale MP-2021
Withdrawal Rates	Rates range from 1% to 12% depending on length of service
Retirement and Disability Rates	Rates vary depending on age
Plan Asset Return	N/A
Participation	100% of members are expected to participate
Marriage Assumption	For actives, it is assumed that husbands are three years older than their wives with 40% of active participants electing spouse coverage at retirement.
Projected Salary Increases	3.00%

GRANT PARISH ASSESSOR

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Title	Description
Medical Costs Trend	Ranges from 6.3% to 4.1%
Dental Costs Trend	4.00%

Sensitivity to Rates

Net OPEB liability calculations are impacted by various rate assumptions. An analysis of how the liability would be effected by changes in various rate assumptions is presented as follows:

	Healthcare Cost Trend Rate		
	Baseline Less 1%	Baseline	Baseline Plus 1%
Net OPEB Liability	\$ 1,027,168	\$ 1,180,642	\$ 1,383,069

	Discount Rate		
	Baseline Less 1%	Baseline	Baseline Plus 1%
Net OPEB Liability	\$ 1,420,442	\$ 1,180,642	\$ 995,184

Grant Parish Assessor

Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual Year Ended December 31, 2022

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Ad Valorem Taxes	\$ 466,028	\$ 466,028	\$ 494,245	\$ 28,217
State Revenue Sharing	35,000	35,000	34,826	(174)
Interest	300	300	968	668
Other	-	-	431	431
Total revenues	<u>501,328</u>	<u>501,328</u>	<u>530,470</u>	<u>29,142</u>
<u>Expenditures:</u>				
General Government				
Payroll & Related Benefits	405,063	405,063	403,549	1,514
Operating Services	43,580	43,580	40,802	2,778
Travel and Other	6,000	6,000	1,857	4,143
Total expenditures	<u>454,643</u>	<u>454,643</u>	<u>446,208</u>	<u>8,435</u>
Net Change in Fund Balances	46,685	46,685	84,262	37,577
Fund balance - beginning of year	<u>530,573</u>	<u>530,573</u>	<u>530,573</u>	<u>-</u>
Fund balance - end of year	<u>\$ 577,258</u>	<u>\$ 577,258</u>	<u>\$ 614,835</u>	<u>\$ 37,577</u>

Grant Parish Assessor

Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan

	For the Year Ended				
	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
<u>Total OPEB Liability</u>					
Beginning Balance	\$ 1,179,385	\$ 1,122,396	\$ 1,353,279	\$ 1,053,316	\$ 1,423,244
Service Cost	43,970	32,893	26,293	23,788	51,956
Interest	25,049	24,321	37,646	43,970	50,586
Effect of Economic / Demographic Gains or Losses	87,267	-	(414,252)	-	(10,133)
Changes in Assumptions or Inputs					
Claims Cost Update	245,926	-	19,618	-	(339,971)
Trend Update	50,956	-	(12,357)	(51,595)	(167,350)
Mortality Update	-	1,763	(7,495)	30,525	65,616
Discount Rate	(437,090)	14,185	130,949	262,680	(11,220)
Benefit Payments	(14,821)	(16,173)	(11,285)	(9,405)	(9,412)
Ending Balance	<u>1,180,642</u>	<u>1,179,385</u>	<u>1,122,396</u>	<u>1,353,279</u>	<u>1,053,316</u>
<u>Fiduciary Net Position</u>					
Beginning Balance	-	-	-	-	-
Employer Contributions	14,821	16,173	11,285	9,412	9,412
Benefit Payments	(14,821)	(16,173)	(11,285)	(9,412)	(9,412)
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB Liability	<u>\$ 1,180,642</u>	<u>\$ 1,179,385</u>	<u>\$ 1,122,396</u>	<u>\$ 1,353,279</u>	<u>\$ 1,053,316</u>
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Payroll	270,728	273,600	292,580	278,300	276,860
Net OPEB Liability as a Percentage of Covered Payroll	436.1%	431.1%	383.6%	486.3%	380.5%

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust that meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

Grant Parish Assessor

Schedule of Net Pension Liability Data **Cost Sharing Retirement Systems**

Retirement System / Measurement Date	Share of Collective Net Pension Liability		Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
	Percent	Amount			
Louisiana Assessors' Retirement Fund					
September 30, 2015	0.62%	323,205	263,037	122.9%	85.6%
September 30, 2016	0.62%	219,627	267,928	82.0%	90.7%
September 30, 2017	0.63%	110,010	275,240	40.0%	95.6%
September 30, 2018	0.63%	121,986	276,590	44.1%	95.5%
September 30, 2019	0.63%	165,009	278,300	59.3%	94.1%
September 30, 2020	0.63%	96,720	288,770	33.5%	96.8%
September 30, 2021	0.59%	(196,527)	276,726	-71.0%	106.5%
September 30, 2022	0.58%	382,397	275,610	138.7%	87.3%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

Grant Parish Assessor

Schedule of Employer Contributions Cost Sharing Retirement Systems

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Louisiana Assessors' Retirement Fund					
September 30, 2015	35,510	35,242	268	263,037	13.40%
September 30, 2016	36,801	36,582	219	267,928	13.65%
September 30, 2017	27,526	27,694	(168)	275,240	10.06%
September 30, 2018	22,127	22,258	(131)	276,590	8.05%
September 30, 2019	22,264	22,379	(115)	278,300	8.04%
September 30, 2020	23,102	23,416	(314)	288,770	8.11%
September 30, 2021	22,138	22,270	(132)	276,726	8.05%
September 30, 2022	13,781	13,838	(57)	275,610	5.02%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

Grant Parish Assessor

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2022

	Keith Maxwell
<u>Purpose</u>	
Salary:	
Gross Pay	139,400
Benefits:	
Health Insurance	25,643
Retirement Contributions	<u>16,031</u>
Reimbursements:	
Travel	<u>-</u>
Supplies	<u>-</u>



May 4, 2023

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*

The Honorable Keith Maxwell
Grant Parish Assessor

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund of the Grant Parish Assessor's Office (the Office), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Office's basic financial statements, and have issued our report thereon dated May 4, 2023.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Office's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Office's internal control. Accordingly, we do not express an opinion on the effectiveness of Office's internal control.

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

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

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Office's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

1407 Peterman Drive
Alexandria, Louisiana 71301
Online: CenlaCPAs.com

Grant Parish Assessor
May 4, 2023

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.



Rozier, McKay & Willis
Certified Public Accountants

GRANT PARISH ASSESSOR

Schedule of Findings December 31, 2022

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditors' Report on the basic financial statements of the Grant Parish Assessor's Office as of December 31, 2022 and for the year then ended expressed an unmodified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit did not disclose an instance of noncompliance required to be reported in the Schedule of Findings.

PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:

- There are no items to report.

GRANT PARISH ASSESSOR

MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Year Ended December 31, 2022

<u>SECTION I</u> Internal Control and Compliance Material to the Financial Statements	
No findings of this nature were reported	Response – N/A
<u>SECTION II</u> Internal Control and Compliance Material to Federal Awards	
No findings of this nature were reported	Response – N/A
<u>SECTION III</u> Management Letter	
No management letter was issued.	Response – N/A

GRANT PARISH ASSESSOR

SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended December 31, 2022

<u>SECTION I</u> Review Report	
No findings of this nature were reported	Response – N/A
<u>SECTION II</u> Attestation Report	
No findings of this nature were reported	Response – N/A
<u>SECTION III</u> Management Letter	
No management letter was issued with the previous report.	Response – N/A

APPENDIX A
Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Grant Parish Assessor and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Grant Parish Assessor (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity 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 described above. 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.

We were engaged 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 the entity 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.

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
May 4, 2023



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

1407 Peterman Drive
Alexandria, Louisiana 71301
Online: CenlaCPAs.com

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories. <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Travel and expense reimbursements• Ethics• Debt Service• Disaster Recovery / Business Continuity• Sexual Harassment	No written policies have been adopted that address the designated categories.	Due to the small size of the staff and direct involvement from upper management operations can be effectively managed without formal written procedures. Our experience demonstrates that employees clearly understand their job responsibilities without written documentation.

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>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:</p> <p>a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-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.</i></p> <p>c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes</p>	<p>Minutes are not applicable because the Assessor's Office is governed exclusively by the Grant Parish Assessor and there are no meetings held by a governing body.</p> <p>Not Applicable</p> <p>Not Applicable</p> <p>Not Applicable</p>	<p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund. d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.	Not Applicable	<i>Procedures did not result in findings or criticisms.</i>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>Evidence of preparation within two months was included.</p> <p>Evidence of review was present.</p> <p>None of the reconciling items were outstanding for more than 12 months.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	Duties are divided among personnel in a manner that appropriately segregates duties.	<i>Procedures did not result in findings or criticisms.</i>
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	Duties are divided among personnel in a manner that appropriately segregates duties.	<i>Procedures did not result in findings or criticisms.</i>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	Duties are divided among personnel in a manner that appropriately segregates duties.	<i>Procedures did not result in findings or criticisms.</i>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	Employees are adequately bonded.	<i>Procedures did not result in findings or criticisms.</i>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as		

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p><u>Not Applicable:</u> Pre-numbered receipts are not applicable because currency is not accepted as a form of payment and collections are limited to checks that arrive by mail.</p> <p>Documentation agrees with deposit slips.</p> <p>Deposit slips agree with bank statements.</p> <p>Deposits were made within one business day.</p> <p>Deposits agree with the bank statements.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).	The list and representations were provided.	<i>Procedures did not result in findings or criticisms.</i>
9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:		
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	Duties are divided between personnel in a manner that provides appropriate segregation.	<i>Procedures did not result in findings or criticisms.</i>
b) At least two employees are involved in processing and approving payments to vendors.	Duties are divided between personnel in a manner that provides appropriate segregation.	<i>Procedures did not result in findings or criticisms.</i>
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	Duties are divided between personnel in a manner that provides appropriate segregation.	<i>Procedures did not result in findings or criticisms.</i>
d) Either the employee/official responsible for signing checks mails the payment or gives	Duties are divided between personnel in a manner that provides appropriate segregation.	<i>Procedures did not result in findings or criticisms.</i>

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Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p style="padding-left: 20px;">a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p style="padding-left: 20px;">b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p> <p>11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main</p>	<p>Disbursements were properly documented.</p> <p>Evidence of segregation was apparent.</p> <p>Transactions were approved by the required number of authorized signers.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.		

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
<p>12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>	<p>A list and management's representations were provided.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p>
<p>13 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:</p> <p>a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.</p>	<p>Monthly statements were reviewed in writing by someone other than the authorized card holder.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p>
<p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>No charges or fees were assessed.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe 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).	Documentation was adequate and purchases did not include meals.	<i>Procedures did not result in findings or criticisms.</i>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p>	<p>Management provided the list as requested.</p> <p><u>Not Applicable:</u> Reimbursements were based on actual cost.</p> <p>Transactions were supported by documentation.</p> <p>Business purpose was apparent.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	Review and approval was present.	<i>Procedures did not result in findings or criticisms.</i>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>16 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.</p>	<p>The Public Bid Law does not apply because contracts were exclusively for professional services.</p> <p>Not Applicable: There is no governing body/board.</p> <p>Not Applicable: No amendments were executed.</p> <p>Payments were consistent with contractual terms.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p>	<p>The list and management's representations were provided.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p>
<p>18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:</p> <p>a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).</p> <p>b. Observe that supervisors approved the attendance and leave of the selected employees/officials.</p> <p>c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.</p>	<p>Documentation of attendance was provided.</p> <p>Documentation supporting approval of leave was provided.</p> <p>Leave was properly presented in the cumulative records.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p>
<p>19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination</p>	<p>Based on the information received, no termination payments were disbursed.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Management has represented that applicable amounts have been paid and forms were filed by the appropriate deadlines.	<i>Procedures did not result in findings or criticisms.</i>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p>	<p>Documentation of training was provided.</p> <p>Signature verification was not tested or provided.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p> <p>Management has determined that the training has provided employees with a sufficient understanding of ethic requirements; however, we will consider obtaining signature verification in the future.</p>
<p>22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>A designee has been appointed.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p>

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Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	<u>Not Applicable:</u> No debt was issued or outstanding.	<i>Procedures did not result in findings or criticisms.</i>
25 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.	<u>Not Applicable:</u> No debt was issued or outstanding.	<i>Procedures did not result in findings or criticisms.</i>

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Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	Management has represented that no misappropriations have occurred.	<i>Procedures did not result in findings or criticisms.</i>
26 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	The notice appeared on the premises and the website.	<i>Procedures did not result in findings or criticisms.</i>

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Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>27 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</p> <p>a. 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.</p> <p>b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.</p>	<p>We performed the procedures and discussed the results with management.</p> <p>We performed the procedures and discussed the results with management.</p> <p>We performed the procedures and discussed the results with management.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p> <p><i>Procedures did not result in findings or criticisms.</i></p>
<p>28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in</p>	<p>We performed the procedures and discussed the results with management.</p>	<p><i>Procedures did not result in findings or criticisms.</i></p>

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.		

Grant Parish Assessor's Office

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
29 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	Documentation of training was provided.	<i>Procedures did not result in findings or criticisms.</i>
30 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	No website content related to sexual harassment has been posted.	Management believes that the training has provided our small staff with a sufficient understanding of procedures and no posting on the website is considered necessary.
31 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344: a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	No report was completed for the current period	We will complete a report for the next cycle.