

**GRANT PARISH CLERK OF COURT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023**



TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report.....	1 - 3
Required Supplemental Information (Part I)	
Management's Discussion and Analysis.....	4 - 7
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position.....	8
Statement of Activities.....	9
Fund Financial Statements	
Governmental Funds	
Balance Sheet.....	10
Reconciliation of Fund Balances on the Balance Sheet for Governmental Funds to Net Position of Governmental Activities on the Statement of Net Position.....	11
Statement of Revenues, Expenditures and Changes in Fund Balance.....	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities.....	13
Fiduciary Funds	
Statement of Fiduciary Assets and Liabilities.....	14
Statement of Changes in Fiduciary Net Position.....	15
Notes to Financial Statements.....	16 - 33
Required Supplemental Information (Part II)	
Statement of Revenues, Expenditures and Changes in Fund Balances (Budget and Actual)	
General Fund.....	34
Schedule of Changes in Net OPEB Liability.....	35
Cost Sharing Retirement Systems	
Schedule of Net Pension Liability Data.....	36
Schedule of Employer Contributions.....	37
Other Supplemental Information.....	
Schedule of Agency Head Reimbursements.....	38
Justice System Funding Schedule – Collecting / Disbursing Entity.....	39
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on An Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	40-41
Schedule of Findings.....	42
Management's Corrective Action Plan.....	43
Summary of Prior Year Findings.....	44
Statewide Agreed Upon Procedures.....	Appendix A



October 4, 2023

INDEPENDENT AUDITORS' REPORT

To the Honorable Mr. Randall Briggs
Grant Parish Clerk of Court
Colfax, LA

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

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

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Grant 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 Grant Parish Clerk of Court's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

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 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 Grant 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 Grant Parish Clerk of Court’s ability to continue as a going concern for a reasonable period of time.

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

REQUIRED SUPPLEMENTARY INFORMATION

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

- Management’s Discussion and Analysis
- Statement of Revenues, Expenditures, and Changes in Fund Balances (Budget and Actual)
- 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.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Court's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to the Agency Head or Chief Executive Office and the Justice System Funding Schedule, described as additional information in the accompanying table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The additional 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the additional information is 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 October 4, 2023 on our consideration of the Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of Court's internal control over financial reporting and compliance.



Rozier, McKay, & Willis
Certified Public Accountants

Grant Parish Clerk of Court

Management's Discussion and Analysis

June 30, 2023

This section of the Grant Parish Clerk of Court's annual financial report presents our discussion and analysis of the Clerk's financial performance during the fiscal year ended June 30, 2023.

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 Clerk'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 Clerk 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 Clerk's assets (including infrastructure acquired after January 1, 2004) and all of the Clerk's liabilities (including long-term debt).

The government-wide financial statements are comprised of governmental activities; which are described as follows:

- **Governmental Activities** – Governmental Activities account for expenses incurred in connection with the Clerk providing basic services as the ex-officio notary public, the recorder of conveyances, mortgages, and filing of civil and criminal cases, among other duties. The governmental activities are financed by license and permit fees, and other fees for services provided.

FUND FINANCIAL STATEMENTS

Fund financial statements provide detailed information regarding the Clerk's most significant activities and are not intended to provide information for the Clerk as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Clerk has two types of funds that are described as follows:

- **Governmental Funds** – These funds are 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 funds use a modified accrual basis of accounting that provides a short-term view of the Clerk's finances. Assets reported by governmental funds 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.
- **Custodial Funds** – The custodial funds; the Advance Deposit Fund, the Registry of Court Fund, and the Child Support Fund, account for assets held by the Clerk as an agent for litigants. These funds are fiduciary in nature (assets equal liabilities). Consequently, the custodial funds have no measurement focus, but use the modified accrual basis of accounting.

Grant Parish Clerk of Court

Management's Discussion and Analysis ***June 30, 2023***

FINANCIAL ANALYSIS OF THE CLERK AS A WHOLE

NET POSITION

A condensed version of the government-wide Statement of Net Position is presented as follows:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
	<u>Governmental</u>	<u>Governmental</u>
	<u>Activities</u>	<u>Activities</u>
Assets:		
Current and Other Assets	\$ 826,730	\$ 814,307
Capital Assets	850	11,423
Total Assets	<u>827,580</u>	<u>825,730</u>
Deferred Outflows	<u>572,569</u>	<u>509,710</u>
Liabilities:		
Current Liabilities	69,503	25,772
Long-Term Liabilities	<u>1,512,726</u>	<u>1,168,800</u>
Total Liabilities	<u>1,582,229</u>	<u>1,194,572</u>
Deferred Inflows	<u>300,004</u>	<u>534,529</u>
Net Position:		
Invested in Capital Assets (Net)	850	11,423
Unrestricted	<u>(482,934)</u>	<u>(405,084)</u>
Total Net Position - Ending	<u>\$ (482,084)</u>	<u>\$ (393,661)</u>

As the presentation appearing above demonstrates, the Clerk has a deficit in Net position of \$482,084. This deficit is primarily caused by OPEB obligations and the Clerk's Net Pension Liability, totaling \$1,512,726. These liabilities are classified as long-term, and are not expected to arise for many years. Accordingly, the Clerk has sufficient assets to meet its ongoing obligations to creditors and other interested parties for the foreseeable future.

Grant Parish Clerk of Court

Management's Discussion and Analysis ***June 30, 2023***

CHANGES IN NET POSITION

A condensed version of the government-wide Statement of Changes in Net Position is presented as follows:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
	<u>Governmental</u>	<u>Governmental</u>
	<u>Activities</u>	<u>Activities</u>
<u>Program Revenue:</u>		
Charges for Services	\$ 723,273	\$ 824,088
Operating Grants and Contributions	54,296	24,600
Capital Grants and Contributions	----	----
Other	----	----
Total Revenue	<u>777,569</u>	<u>848,688</u>
<u>Program Expenses:</u>		
General Government	<u>835,131</u>	<u>744,227</u>
Total Expenses	<u>835,131</u>	<u>744,227</u>
Excess (Deficiency Before Transfers And Special Items)	(57,562)	104,461
Interest Income	<u>10,714</u>	<u>2,606</u>
Change in Net Position	(46,848)	107,067
Net Position – Beginning	<u>(393,661)</u>	<u>(500,728)</u>
Prior Period Adjustment (Note 11)	(41,575)	----
Net Position – Beginning, As Restated	<u>(435,236)</u>	<u>(393,661)</u>
Net Position – Ending	<u>\$ (482,084)</u>	<u>\$ (393,661)</u>

Governmental activities decreased the Clerk's net position by \$46,848. This decrease is attributable to changes in post-employment benefits, and to a decrease in service fees, attributable to prevailing interest rate.

FINANCIAL ANALYSIS OF THE CLERK'S FUNDS

The Clerk's general fund, which is available for spending at the Clerk's discretion, reported a fund balance of \$757,227 which represents an increase of \$10,267 in comparison to the previous balance. Differences between fund balances and net position reported for governmental activities are attributable to including capital assets in the determination of net position, and changes in OPEB and Net Pension Liabilities, which are not accounted for under the modified accrual focus.

Grant Parish Clerk of Court

Management's Discussion and Analysis ***June 30, 2023***

GENERAL FUND BUDGET HIGHLIGHTS

The Clerk's salary fund is required to adopt a budget and the budget is amended as necessary. In the current year the Clerk's revenues were greater than budgeted amounts by \$77,582. The Clerk's expenses were less than budgeted expenses by \$134,985. Budget variances for revenues and expenditures were within the acceptable range set by Louisiana Revised Statutes.

CAPITAL ASSET ADMINISTRATION

There were no capital asset additions in the current year.

DEBT ADMINISTRATION

The Grant Parish Clerk of Court did not have long term debt at any point during the current year.

GRANT PARISH CLERK OF COURT

STATEMENT OF NET POSITION

June 30, 2023

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 554,787
Investments	232,571
Receivables (net)	37,290
Other Current Assets	2,082
Capital Assets	
Depreciable, net of accumulated depreciation	<u>850</u>
Total assets	<u>827,580</u>
<u>DEFERRED OUTFLOWS</u>	
Post-Employment Benefit Deferrals	221,189
Pension Funding Deferrals	<u>351,380</u>
Total Deferred Outflows	<u>572,569</u>
<u>LIABILITIES</u>	
Accounts payable and other payables	5,806
Payroll Liabilities	63,287
Other Current Liabilities	410
Long-term liabilities	
Net OPEB Obligation	649,907
Aggregate net pension liability	<u>862,819</u>
Total liabilities	<u>1,582,229</u>
<u>DEFERRED INFLOWS</u>	
Post-Employment Benefit Deferrals	229,360
Pension Funding Deferrals	<u>70,644</u>
Total Deferred Inflows	<u>300,004</u>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	850
Unrestricted	<u>(482,934)</u>
Total net position (deficit)	<u>\$ (482,084)</u>

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

Grant Parish Clerk of Court

Statement of Activities

Year Ended June 30, 2023

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Changes in Net Position</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Governmental</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Activities</u>
<u>Governmental Activities:</u>					
General Government	\$ 835,131	\$ 723,273	\$ 54,296	\$ -	\$ <u>(57,562)</u>
			General Revenues:		
			Interest		<u>10,714</u>
			Total		<u>10,714</u>
			Change in Net Position		<u>(46,848)</u>
			Net Position Beginning		(393,661)
			Prior Period Adjustment (Note 11)		<u>(41,575)</u>
			Net Position Beginning - As Restated		<u>(435,236)</u>
			Net Position Ending		<u>\$ (482,084)</u>

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

Grant Parish Clerk of Court

Balance Sheet

Governmental Funds - June 30, 2023

	<u>Salary Fund</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 554,787
Investments	232,571
Receivables (Net)	37,290
Due from Custodial fund	<u>2,082</u>
Total assets	<u>\$ 826,730</u>
<u>Liabilities and Fund Equity</u>	
<u>Liabilities:</u>	
Accounts Payable	\$ 5,806
Payroll Liabilities	63,287
Due to Custodial fund	<u>410</u>
Total Liabilities	<u>69,503</u>
<u>Fund equity:</u>	
Unassigned	<u>757,227</u>
Total fund equity	<u>757,227</u>
Total liabilities and fund equity	<u>\$ 826,730</u>

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

Grant Parish Clerk of Court

Reconciliation of Fund Balances on the Balance Sheet for Governmental Funds to Net Assets of Governmental Activities on the Statement of Net Position

Year Ended June 30, 2023

Total Fund Balances - Governmental Funds	\$	757,227
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		850
Long term liabilities and pension related deferred outflows and deferred inflows are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet		<u>(1,240,161)</u>
Net Position of Governmental Activities	\$	<u>(482,084)</u>

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

Grant Parish Clerk of Court

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

	<u>Salary Fund</u>
<u>Revenues:</u>	
Charges for Services	
Recording Fees	\$ 383,038
Legal Filing Fees	304,046
Child Support Filing Fees	13,173
Licenses and Permits	18,089
Intergovernmental Revenues	54,296
Interest Income	10,713
Miscellaneous Revenues	<u>4,927</u>
Total Revenues	<u>788,282</u>
<u>Expenditures:</u>	
Payroll and Related Benefits	554,157
Office and Administrative	80,547
Insurance Expenditures	81,839
Filing Fees	27,036
Legal and Professional Fees	34,436
Capital Expenditures	<u>-</u>
Total Expenditures	<u>778,015</u>
Excess (Deficiency) of Revenues over Expenditures	10,267
Fund Balance - Beginning of the Year	788,535
Prior Period Adjustment (Note 11)	<u>(41,575)</u>
Fund Balance - Beginning of the Year, As Restated	<u>746,960</u>
Fund Balance - End of the Year	<u>\$ 757,227</u>

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

Grant Parish Clerk of Court

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities

Year Ended June 30, 2023

Net change in fund balances of Governmental Funds		\$ 10,267
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. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital expenditures reported by Governmental Funds	-	
Depreciation expense reported on a government-wide basis	<u>(10,574)</u>	(10,574)
Activity related to postemployment benefits reported in the statement of activities that do not require the use of current financial resources and therefore are not reported by governmental funds.		<u>(46,541)</u>
Change in net position of governmental activities		<u>\$ (46,848)</u>

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

Grant Parish Clerk of Court

Statement of Fiduciary Net Position

Fiduciary Funds - Year Ended June 30, 2023

	<u>Custodial Funds</u>
<u>Assets</u>	
Cash & Cash Equivalents	\$ 663,563
Other Assets	<u>9,294</u>
Total Assets	<u>\$ 672,857</u>
<u>Liabilities</u>	
Other Liabilities	\$ 41,052
Unsettled Deposits	<u>631,805</u>
Total Liabilities	<u>672,857</u>
<u>Net Position</u>	
Restricted For:	
Individuals, Organizations, and Other Governments	<u>-</u>
Total Net Position	<u>\$ -</u>

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

Grant Parish Clerk of Court

Statement of Changes in Fiduciary Net Position

Fiduciary Funds - Year Ended June 30, 2023

	<u>Custodial Funds</u>
<u>Additions</u>	
Deposits	\$ 417,954
Interest Earned	<u>729</u>
Total Additions	<u>418,683</u>
<u>Deductions</u>	
Completed and Pending Distributions:	
Litigants	85,328
Salary Fund	261,628
Others	<u>71,727</u>
Total Deductions	<u>418,683</u>
Changes in Net Position	-
Fiduciary Net Position - Beginning	<u>-</u>
Fiduciary Net Position - Ending	<u>\$ -</u>

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

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The Clerk's accounting policies conform to generally accepted accounting principles for governmental units. The preparation of financial statements 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. Some of the Clerk's more significant accounting policies are described as follows:

FINANCIAL REPORTING ENTITY

For reporting purposes, the Clerk is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the Clerk), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) established criteria for determining which component units should be considered part of the Grant Parish Clerk of Court for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a) The ability of the Clerk to impose its will on that organization and/or
 - b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Clerk.
2. Organizations for which the Clerk does not appoint a voting majority but are fiscally dependent on the Clerk.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon application of these criteria, there were no potential component units and all of the Clerk's activities were included in the primary government reporting entity.

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

BASIC FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. Fund financial statements categorize activities as either governmental activities or fiduciary, which are described as follows:

- Governmental activities involve government services that are normally supported by charges for services and intergovernmental revenues.
- Fiduciary activities account for assets held by the Clerk as an agent for litigants; pending court action.

The government-wide and fund financial statements present the Clerk'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 Clerk as a whole. Government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Clerk of Court's governmental activities. Direct expenses are those that are specially associated with a program or function and therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

FUND FINANCIAL STATEMENTS

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

MAJOR GOVERNMENTAL FUNDS

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

Additionally, the Clerk of Court reports the following fund type:

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

FIDUCIARY FUNDS

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the Clerk of Court. The funds accounted for in the category include the Advance Deposit Fund, the Registry of the Court, and the Child Support Fund. These funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations. Consequently, fiduciary funds have no measurement focus, but use the modified accrual basis of accounting.

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:

<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:		
Governmental Funds	Modified Accrual Basis	Current Financial Resources
Fiduciary Funds	Modified Accrual Basis	None

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 or if it is due under a cost reimbursement arrangement. In addition, expenses are generally recorded when a liability has been incurred; however, debt service, claims and judgments are recorded as expenses when payment is made. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. In addition, 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.

BUDGETARY CONTROL

Formal budgetary accounting is employed as a management control. The Grant Parish Clerk of Court prepares and adopts a budget each year for its general fund in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures, and the estimated increase or decreases therein for the current year, using the modified accrual basis of accounting. The Clerk of Court amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more, and/or projected expenditures are expected to be more than budgeted amounts by five percent or more.

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

CASH AND CASH EQUIVALENTS

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. Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposits is typically mitigated by purchasing instruments that mature in one year or less.

INVESTMENTS

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

RECEIVABLES

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include fees and charges paid by the recipients for goods or services offered by the programs.

BAD DEBTS

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles, no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 2023.

INTERNAL ACTIVITY:

Interfund transactions are reported as operating transfers when the recipient fund is not expected to provide repayment. Transactions that are expected to result in repayment are reported as interfund receivables and payables. Any interfund receivables and payables that are not expected to be repaid within one year are classified as advances.

CAPITAL ASSETS

Capital assets, which include property, equipment and infrastructure acquired after December 31, 2003, are reported as assets in the government-wide financial statements. Assets reported in the fund financial statements for governmental funds exclude capital assets. Instead, the governmental funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value when received by the Clerk. Capital assets are depreciated using the straight-line method and estimated useful lives ranging from 3 to 40 years. Useful lives are selected depending on the expected durability of the particular asset.

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

COMPENSATED ABSENCES

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

Full-time employees receive 10 days of non-cumulative vacation leave annually and, depending upon length of service, from 10 to 16 days of sick leave annually. Sick leave can be accumulated without limitation, but there is no provision for payment of accumulated sick leave upon termination or retirement. At June 30, 2023 there were no material amounts of accumulated and vested benefits relating to vacation and sick leave.

PENSIONS

For purposes of measuring the Net Pension Liability, Deferred Outflows, and Deferred Inflows related to pensions, pension expense, information about the fiduciary net position of the Louisiana Clerks' of Court Retirement and Relief Fund (System) and addition to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

A). Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, constructions, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets

B). Restricted Net Positions – Net position is considered restricted if the use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Clerk of Court's debt. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

C). Unrestricted net position – Consist of all other net position that does not meet the definition of the two above components and is available for general use by the Clerk of Court.

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

In the fund financial statements, governmental fund equity is classified as fund balance. As such fund balance of the governmental fund is classified as follows:

A.) Nonspendable – Amounts that cannot be spend either because they are not in spendable form or because they are legally or contractually required to be maintained intact

B.) Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation; or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

C.) Committed – Amounts that can be used only for specific purposes determined by a formal decision of the Clerk of Court, which is the highest level of decision-making authority for the Grant Parish Clerk of Court.

D.) Assigned – Amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Only the Clerk of Court may assign amounts for specific purposes.

E.) Unassigned – All other spendable amounts

The Clerk applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, or unassigned) amounts are available. Similarly, within unrestricted fund balances, committed amounts are reduced first, followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. The Clerk does not have a formal minimum fund balance policy.

NOTE 2 - CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, 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 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 June 30, 2023, the Clerk had \$1,217,999 in deposits (\$1,372,078 collected bank balance), held in three local banks. These deposits are secured from risk by \$775,265 in Federal Deposit Insurance, pledged securities with a market value of \$807,713, and an irrevocable standby letter of credit from the Federal Home Loan Bank of Dallas in the amount of \$150,000. The pledged securities are held by a custodial bank in the name of the pledged institution (fiscal agent). However, State Law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

NOTE 3 – INVESTMENTS

Included in the investment balance at year-end is \$232,571 held by the Louisiana Asset Management Pool. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities that have contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

Generally accepted accounting principles require disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

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

- Credit Risk: LAMP is rated AAAM by Standard & Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of Credit Risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 56 days as of June 30, 2023.
- Foreign Currency Risk: Not applicable

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

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

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

NOTE 4 - RECEIVABLES

Receivables at June 30, 2023 consisted entirely of amounts charged for services, totaling \$37,290. An allowance for doubtful receivables is not required because all receivables are considered collectible.

NOTE 5 – CAPITAL ASSETS

Capital Asset balances and activity for the year ended June 30, 2023 is as follows:

	Balance as of June 30, 2022	Additions	Deletions	Balance as of June 30, 2023
Depreciable Capital Assets				
Machinery & Equipment	370,517	----	----	370,517
Furniture and Fixtures	1,548	----	----	1,548
Other Assets	95,353	----	----	95,353
Accumulated Depreciation	(455,995)	(10,573)	----	(466,568)
Net Capital Assets	11,423	(10,573)	----	850

NOTE 6 - PENSION PLAN

The Grant Parish Clerk of Court employees are eligible to be members of a statewide retirement system. This system is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The Louisiana Clerks' of Court Retirement and Relief Fund (System) issues a publicly available financial report that includes financial statements and required supplementary information for the System, which can be obtained at www.laclerksofcourt.org. Pertinent information relative to the plan follows:

	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Louisiana Clerks' of Court Retirement and Relief Fund	\$ 862,819	\$ 351,380	\$ 70,644

Plan Description

A member or former member shall be eligible for regular retirement benefits upon attaining twelve or more years of credited service, attaining the age of 55 (age 65 if hired on or after January 1, 2011) or more and terminating employment. Regular retirement benefits, payable monthly for life, equal 3 % of the member's average final compensation multiplied by the number of years of credited service, not to exceed one hundred percent of the monthly average final compensation. The retirement benefit accrual rate is increased to 3^{1/3} % for all service credit accrued after June 30, 1999 (For all 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

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

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

If a member who has less than five years of credited service dies, his accumulated contributions are paid to his designated beneficiary. If the member has 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 benefits, the surviving spouse may elect benefits payable immediately with benefits reduced $\frac{1}{4}$ of 1% for each month by which payments commence in advance of member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children shall be paid $\frac{1}{2}$ of the member's accrued retirement benefit in equal shares. Upon the death of any former member with 12 or more years of service, automatic Option 2 benefits are payable to the surviving spouse with payments to commence on the member's retirement eligibility date. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

Deferred Retirement Option Plan

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

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

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 Fund. 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 the DROP account balances for member who complete their DROP participation but do not terminate employment. 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 on his account (subject to approval by the Board of Trustees). The monthly benefit payments that were 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.

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. 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 provide a cost-of-living increase to members who have been retired for at least one full calendar year. The increase cannot exceed the lesser of 2.5% of the retiree's benefit or an increase of \$40 per month. The Louisiana Statutes allow the Board to grant an additional cost-of-living increase to all retirees and beneficiaries over age 65 equal to 2% of the benefit paid on October 1, 1977, or the member's retirement date if later.

In order to grant any cost-of-living increase, the Fund must meet criteria as detailed in the LA statutes related to funding status.

In lieu of granting a cost-of-living increase as described above, LA 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.

Funding Policy According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2022, the actual employer contribution rate was 22.25%. In accordance with state statute, the Fund also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

Financial Summary – The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand-alone financial report. The financial report includes information about the plan’s assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at www.laclerksofcourt.org. The plans net pension liability was determined at June 30, 2022 (measurement date and actuarial valuation date) and details are provided as follows:

Total Pension Liability	\$ 935,610,461
Plan Fiduciary Net Position	<u>\$ 693,234,084</u>
Net Pension Liability	<u>\$ 242,376,377</u>
Clerk’s Proportionate Share (Percentage)	<u>0.355983%</u>
Clerk’s Proportionate Share (Amount)	<u>\$ 862,819</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Clerk’s proportionate share of Plan’s net pension liability during the measurement period ending June 30, 2022 are provided as follows:

Beginning Net Pension Liability	531,402
Employer Contributions	(81,112)
<u>Pension Expense</u>	
Proportionate Share of Plan Pension Expense	169,524
Changes in Proportion	----
Changes in Benefit Terms	----
Employee Contributions	<u>(43,091)</u>
Changes in Deferred Outflows of Resources	103,965
Changes in Deferred Inflows of Resources	<u>182,131</u>
Ending Net Pension Liability	<u>862,819</u>

There were no changes between June 30, 2023 and the Plan’s measurement date that are expected to have a significant effect on the Clerk’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 Clerk of Court

Notes to Financial Statements

June 30, 2023

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Differences Between Expected and Actual Experience	\$ 8,181	\$ 7,843	\$ 338
Net Difference Between Projected and Actual Investment			
Earnings on Pension Plan Investments	184,596	----	184,596
Changes of Assumptions	63,316	----	63,316
Changes in Proportion	14,807	62,801	(47,994)
Employer Contributions Made After the Measurement Date	80,480	----	80,480
	<hr/>	<hr/>	<hr/>
Total Deferrals	351,380	70,644	280,736
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(80,480)	----	(80,480)
	<hr/>	<hr/>	<hr/>
Deferrals Subject to Amortization	<u>\$ 270,900</u>	<u>\$ 70,644</u>	<u>\$ 200,256</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>	
June 30, 2023	\$ 79,665
June 30, 2024	46,976
June 30, 2025	(1,582)
June 30, 2026	75,197
	<hr/>
Total	<u>\$ 200,256</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	June 30, 2022
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%

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

Inflation Rate	2.40 %
Mortality Rates	Pub. – 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 Improvement Scale.
Expected Remaining Service Lives	2022 – 5 years 2021 – 5 years 2020 - 5 years 2019 - 5 years 2018 - 5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System 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 not deemed to be substantively automatic.

The mortality rate assumption used was verified by combining data from this plan with two other statewide plans which have similar workforce composition in order to produce a credible experience. The aggregated data was collected over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System'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 expected real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected rate of return was 6.02%, for the year ended June 30, 2022. The best estimates of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2022 is summarized in the following table:

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed Income:		
Domestic and International	25.00%	2.50-3.50%
Domestic Equity:	38.00%	7.50%
International Equity	22.00%	8.50%
Real Estate	15.00%	4.50%
	<u>100.00%</u>	

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

Sensitivity to changes in 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 5.55% Discount Rate</u>	<u>Current Discount Rate 6.55%</u>	<u>1% Increase 7.55 % Discount Rate</u>
Net Pension Liability	\$ 1,231,556	\$ 862,819	\$ 552,153

NOTE 7- OTHER POSTEMPLOYMENT BENEFITS

Plan description – The Grant Parish Clerk of Court (the Clerk) provides certain continuing health care and life insurance benefits for its retired employees. The Grant Parish Clerk of Court's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Clerk. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Clerk. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

Benefits Provided – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by the Louisiana Clerks' of Court Retirement and Relief Fund, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: Attainment of age 55 and 12 years of service; or, attainment of age 60 and 12 years of service for employees hired on and after January 1, 2011. Employees hired on and after January 1, 2011 are not able to retire or enter DROP until age 60 without actuarial reduction in benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 50% of the original amount at age 70.

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

Employees covered by benefit terms – As of the measurement date June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>6</u>
	<u>9</u>

Total OPEB Liability

The Clerk's total OPEB liability is \$649,907 as of the measurement date June 30, 2023, the end of the fiscal year.

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

Inflation	3.0%
Salary increases	3.0%, including inflation
Prior Discount rate	3.54% annually
Discount rate	3.65% annually
Healthcare cost trend rates	Flat 5.5% annually until year 2032, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index on the applicable measurement dates.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2023.

Changes in the Total OPEB Liability

Balance at June 30, 2022	<u>\$ 637,398</u>
Changes for the year:	
Service cost	17,518
Interest	22,874
Differences between expected and actual experience	(923)
Changes in assumptions	(10,044)
Benefit payments and net transfers	<u>(16,916)</u>
Net changes	<u>12,509</u>
Balance at June 30, 2023	<u><u>\$ 649,907</u></u>

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Clerk, as well as what the Clerk’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	1.0% Decrease (2.65%)	Current Discount Rate (3.65%)	1.0% Increase (4.65%)
Total OPEB liability	\$ 755,603	\$ 649,907	\$ 565,950

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 (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 597,277	\$ 649,907	\$ 715,105

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

For the year ended June 30, 2023, the Clerk recognized OPEB expense of \$26,954. At June 30, 2023, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 117,919	\$ (105,170)
Changes in assumptions	103,270	(124,191)
Total	\$ 221,189	\$ (229,360)

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

<u>Years ending June 30:</u>	
2024	(13,438)
2025	(13,438)
2026	(13,438)
2027	(13,438)
2028	40,331
Thereafter	5,251

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

NOTE 8 – EXPENDITURES PAID BY THE POLICE JURY

Certain expenses of the Grant Parish Clerk of Court’s office are paid by the Grant Parish Police Jury. In addition to furnishing the building where the Clerk’s office is located, the Police Jury pays all utility bills, some insurance, and furnishes some of the equipment in the Clerk’s office. However, despite these expenditures, the Clerk of Court is not fiscally dependent upon the Police Jury for its operations.

NOTE 9 - CHANGES IN FIDUCIARY FUND UNSETTLED DEPOSITS

A summary of changes in fiduciary fund unsettled deposits follows:

	Unsettled Deposits at June 30, 2022	Additions	Reductions	Unsettled Deposits at June 30, 2023
Advance Deposit Fund	350,812	402,739	367,316	386,235
Registry of Court Fund	272,387	729	29,101	244,015
Child Support Fund	1,555	15,214	15,214	1,555
Total	624,754	418,682	411,631	631,805

NOTE 10- DEFERRED COMPENSATION PLAN

All of the employees of the Grant Parish Clerk of Court are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their salary (not to exceed \$22,500 a year) to the plan on a pre-tax basis. The contributions are withheld from the employee’s paycheck and the Clerk matches 3% of the employee’s contribution. The contributions are fully vested immediately and remitted to a third-party administrator each pay period, where they are deposited to an account in the employee’s name. The Grant Parish Clerk of Court does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2023, the Clerk’s matching funds totaled \$ 9,041.

Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Legislative Auditor, Post Office Box 94397, Baton Rouge, LA 70807-9397.

NOTE 11- PRIOR PERIOD ADJUSTMENT

R.S. 13:782 provides for the compensation of Louisiana Clerks of Court. This Statute in part reads:

"Should any clerk of a district court receive an amount less than the maximum compensation allowed under the population category applicable to such clerk in this section, due to insufficiency of funds or other cause, and there occurs a surplus in the receipts of his office during any fiscal year within his term of office, or during any subsequent term or terms of office for which he is reelected, he shall receive out of any such surplus an amount sufficient to maintain his maximum annual compensation at the rate provided by law."

Grant Parish Clerk of Court

Notes to Financial Statements

June 30, 2023

In previous years, the current Clerk of Court, Randy Briggs, was paid less than the maximum level of compensation. A prior period adjustment was necessary to recognize this compensation in the appropriate period. The effect on the prior government-wide financial statements is presented as follows:

	As Originally Reported	Prior Period Adjustment	As Restated
Change in Net Position	107,067	(41,575)	65,492
Net Position Beginning	(500,728)	----	(500,728)
Net Position Ending	(393,661)	(41,575)	(435,236)

The effect of this error on the prior general fund financial statements is presented below:

	As Originally Reported	Prior Period Adjustment	As Restated
Change in Fund Balance	141,996	(41,575)	100,421
Fund Balance – Beginning of Year	646,539	----	646,539
Fund Balance – End of Year	788,535	(41,575)	746,960

Grant Parish Clerk of Court

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual

Year Ended June 30, 2023

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services				
Recording	\$ 348,000	\$ 270,000	\$ 297,289	\$ 27,289
Copies/Certified Copies	40,000	30,000	29,274	(726)
Mortgage Certificates	3,000	3,000	3,378	378
Research Fees	11,000	1,000	922	(78)
Clerk's Certificates	600	600	545	(55)
Notarial Fees	3,300	4,000	4,023	23
Cancellations	200	400	270	(130)
Fax Fees	900	700	606	(94)
Postage	700	1,000	862	(138)
Civil Suit Filing Fees	206,000	230,000	248,645	18,645
Criminal Filing Fees	55,000	50,000	52,323	2,323
Child Support Filing Fees	11,000	10,500	13,173	2,673
Court Attendance ee	500	2,000	1,920	(80)
Juvenile Filing Fees	300	500	235	(265)
UCC Filing Fees	43,000	42,000	44,225	2,225
Preparation of Deeds	3,000	4,000	4,033	33
Marriage Licenses Fees	2,000	2,000	1,703	(297)
Reimburse Election Expense	1,000	5,000	5,428	428
Qualifying Fees	1,000	5,000	3,560	(1,440)
Birth/Death Certificates	8,000	7,500	7,399	(101)
Miscellaneous Income	44,419	15,000	3,460	(11,540)
Clerk's Suppl Comp Receipts	14,000	24,000	25,800	1,800
Interest Income	2,000	2,500	10,713	8,213
Grant Revenues	-	-	28,496	28,496
Total revenues	798,919	710,700	788,282	77,582
Expenses:				
Payroll Expenses	362,000	425,000	420,616	4,384
Payroll Taxes & Benefits	210,000	255,000	133,541	121,459
Office Expense	65,000	60,000	80,547	(20,547)
Insurance Expense	80,000	108,000	81,839	26,161
Filing Fees	25,000	20,000	27,036	(7,036)
Legal and Professional Fees	39,000	42,000	34,436	7,564
Miscellaneous Expense	6,000	3,000	-	3,000
Capital Expenditures	-	-	-	-
Total Expenses	787,000	913,000	778,015	134,985
Excess (deficiency) of revenues over expenditures	11,919	(202,300)	10,267	212,567
Fund balance - beginning of year	425,462	425,462	746,960	321,498
Fund balance - end of year	\$ 437,381	\$ 223,162	\$ 757,227	\$ 534,065

Grant Parish Clerk of Court

Schedule of Changes in Net OPEB Liability
Retiree Healthcare Plan

	For the Year Ended June 30, 2018	For the Year Ended June 30, 2019	For the Year Ended June 30, 2020	For the Year Ended June 30, 2021	For the Year Ended June 30, 2022	For the Year Ended June 30, 2023
<u>Total OPEB Liability</u>						
Beginning Balance	\$ 465,258	\$ 468,902	\$ 549,701	847,778	931,391	637,398
Service Cost	11,999	11,220	18,474	30,302	24,273	17,518
Interest	17,086	18,364	19,563	19,071	20,380	22,874
Changes in Assumptions	(22,133)	31,811	145,693	7,964	(157,131)	(10,044)
Differences Between Expected and Actual Experience	11,840	35,385	129,714	42,488	(165,481)	(923)
Benefit Payments	(15,148)	(15,981)	(15,367)	(16,212)	(16,034)	(16,916)
Ending Balance	<u>468,902</u>	<u>549,701</u>	<u>847,778</u>	<u>931,391</u>	<u>637,398</u>	<u>649,907</u>
<u>Fiduciary Net Position</u>						
Beginning Balance	-	-	-	-	-	-
Employer Contributions	15,148	15,981	15,367	16,212	16,034	16,916
Benefit Payments	(15,148)	(15,981)	(15,367)	(16,212)	(16,034)	(16,916)
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB Liability	\$ 468,902	\$ 549,701	\$ 847,778	\$ 931,391	637,398	649,907
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Payroll	\$ 313,895	\$ 323,312	\$ 395,926	\$ 407,804	317,488	\$ 327,013
Net OPEB Liability as a Percentage of Covered Payroll	149.38%	170.02%	214.13%	228.39%	200.76%	198.74%
Notes to Schedule:						
<i>Benefit Change:</i>	None	None	None	None	None	None
<i>Changes of Assumptions:</i>						
<i>Discount Rate:</i>	3.50%	3.50%	2.21%	2.16%	3.54%	3.65%
<i>Mortality</i>	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014	RP-2014
<i>Trend</i>	5.50%	5.50%	Variable	Variable	Variable	Variable

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 affect the amounts reported.

Grant Parish Clerk of Court

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		Covered Payroll	Liability
Clerk's Retirement and Relief Fund					
June 30, 2014	0.33647%	453,846	328,671	138.1%	79.37%
June 30, 2015	0.36380%	545,663	314,542	173.5%	78.13%
June 30, 2016	0.34330%	635,091	295,164	215.2%	74.17%
June 30, 2017	0.32718%	495,005	321,900	153.8%	79.69%
June 30, 2018	0.35458%	589,780	329,289	179.1%	79.07%
June 30, 2019	0.40633%	737,883	386,615	190.9%	77.93%
June 30, 2020	0.40548%	975,528	394,278	247.4%	72.09%
June 30, 2021	0.39948%	531,402	403,200	131.8%	85.40%
June 30, 2022	0.35598%	862,819	364,842	236.5%	74.09%

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 Clerk of Court

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 Clerks' of Court Retirement and Relief Fund					
June 30, 2014	62,448	62,348	100	328,671	18.97%
June 30, 2015	59,763	59,763	-	314,542	19.00%
June 30, 2016	56,081	56,081	-	295,164	19.00%
June 30, 2017	61,161	61,161	-	321,900	19.00%
June 30, 2018	62,552	62,565	(13)	329,289	19.00%
June 30, 2019	73,457	73,457	-	386,615	19.00%
June 30, 2020	76,470	74,913	1,557	394,278	19.39%
June 30, 2021	84,672	84,672	-	403,200	21.00%
June 30, 2022	81,177	81,089	88	364,842	22.25%

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 Clerk of Court

Schedule of Agency Head Reimbursements

Year Ended June 30, 2023

	Randall Briggs
Salary/Wages	
Compensation	\$ 110,154
Supplemental Pay	25,800
Expense Allowance	13,595
Benefits	
Health Insurance	11,831
Retirement	52,960
Auto Allowance	22,432
Payroll Taxes	2,399
Election Pay	1,800
Reimbursements	2,251

Grant Parish Clerk of Court

**Justice System Funding Schedule - Collecting / Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session -
Cash Basis Presentation
For the Year Ended June 30, 2023**

	First Six Month Period Ended December 31, 2022	Second Six Month Period Ended June 30, 2023
Beginning Balance of Amounts Collected	\$ 347,890	\$ 372,482
Add: Collections		
Civil Fees	190,207	203,383
Bond Fees	1,600	7,550
Interest Earnings on Collected Balances	-	-
Criminal Criminal/Costs/Fees	-	-
Subtotal Collections	<u>191,807</u>	<u>210,933</u>
Less: Disbursements to Governments & Nonprofits		
Grant Parish Sheriff's Office	10,262	12,582
Louisiana Secretary of State	1,200	650
Curator Fees	2,733	1,113
Other Sheriff Fees	8,783	10,356
Judge's Supplemental Fund	6,259	7,580
Judicial Expense Fund	3,486	4,165
Commissioner of Insurance	105	55
Louisiana Supreme Court	119	139
Other Disbursements	-	40
Less: Amounts Retained by the Grant Parish Clerk of Court		
Self Disbursed Court Cost	110,950	137,565
Less: Disbursements to Individuals		
Civil Fee Refunds	<u>23,318</u>	<u>22,945</u>
Subtotal Disbursements / Retainage	<u>167,215</u>	<u>197,190</u>
Ending Balance of Amounts Collected but not Disbursed	<u>\$ 372,482</u>	<u>\$ 386,225</u>



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

October 4, 2023

The Honorable Randall Briggs
Grant Parish Clerk of Court
Colfax, LA

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, each major fund and the aggregate remaining fund information of the Grant Parish Clerk of Court, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Grant Parish Clerk of Court's basic financial statements and have issued our report thereon dated October 4, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Grant Parish Clerk of Court's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Grant Parish Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Grant 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. Therefore, material weaknesses or significant deficiencies may exist that have been identified. We did identify certain deficiencies in internal control, described

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

in the accompanying schedule of findings as items 2023-001 that we consider to be material weaknesses.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Grant Parish Clerk of Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Clerk of Court's response to the findings identified in our audit is described in the accompanying schedule of findings. The 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.



Rozier, McKay, & Willis
Certified Public Accountants

Alexandria, Louisiana
October 4, 2023

GRANT PARISH CLERK OF COURT

Schedule of Findings

For the Year Ended June 30, 2023

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditor's Report on the primary government financial statements for the Grant Parish Clerk of Court as of June 30, 2023 and for the year then ended expressed an unqualified opinion.
- The results of the audit disclosed one material weaknesses, reported at (2023-001)
- The result of the audit did not disclose any instances of noncompliance required to be reported in accordance with general accepted governmental auditing standards.

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

Finding 2023-001: Reconciliation of Accounts

Criteria: Louisiana Revised Statutes require the Clerk to reconcile the individual suit balances in the Clerk's Advance Deposit Fund with the corresponding unsettled deposits. In addition, amounts in the Advance Deposit Fund are required to be remitted to the state treasury after 5 years of inactivity.

Condition: The Clerk was unable to reconcile the Advance Deposit Fund with the corresponding unsettled deposits, and had not remitted all required amounts to the state treasury.

Cause: Before the current Clerk was in office, the records were not maintained in such a fashion as to easily reconcile the Advance Deposit Fund, or identify all parties involved in litigation.

Effect: The Clerk was not in compliance with Louisiana Revised Statute requirements.

Recommendation: We recommend that the Clerk continue its efforts to reconcile the Advance Deposit fund to the underlying suit balances, and remit all required amounts to the State Treasury.

**Grant Parish Clerk of Court
 Management's Corrective Action Plan
 June 30, 2023**

SECTION I	
INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
FINDINGS:	RESPONSE:
<p><u>Finding 2023-001: Reconciliation of Accounts:</u> The Clerk of Court has not reconciled the individual suit balances in the Clerk's Advance Deposit Fund with the corresponding unsettled deposits liability. In addition, amounts in the Advance Deposit Fund are required to be remitted to the state treasury after 5 years of inactivity, which had not been done at the end of the fiscal year.</p>	<p><u>Response:</u> The Clerk's Office has monitored the monthly deposits and disbursements during the year ended June 30, 2023, and has been able to reconcile all current year activity to the unsettled deposits liability. In addition, management has completed the process of reconciling accounts, and plans to remit monies to the state treasury by the end of the next fiscal year.</p>
SECTION II	
MANAGEMENT LETTER	
N/A- No Management Letter issued.	Response – N/A

Grant Parish Clerk of Court
Summary of Prior Year Findings
June 30, 2023

<u>SECTION I</u>	
INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
FINDINGS:	RESPONSE:
<p><u>Finding 2022-001: Reconciliation of Accounts:</u> The Clerk of Court has not reconciled the individual suit balances in the Clerk’s Advance Deposit Fund with the corresponding unsettled deposits liability. In addition, amounts in the Advance Deposit Fund are required to be remitted to the state treasury after 5 years of inactivity, which had not been done at the end of the fiscal year.</p>	<p><u>Unresolved – See Finding 2023-001</u></p>
<u>SECTION II</u>	
MANAGEMENT LETTER	
<p>N/A- No Management Letter issued.</p>	<p>Response – N/A</p>

APPENDIX A
Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Grant Parish Clerk of Court and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Grant Parish Clerk of Court and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. 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
October 4, 2023



1407 Peterman Drive
Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <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 	<p>The entity has written procedures regarding the following functions, including all specified component:</p> <ul style="list-style-type: none"> • Payroll/Personnel • Sexual Harassment <p>The entity does not have written procedures regarding the following functions:</p> <ul style="list-style-type: none"> • Budgeting • Purchasing • Disbursements • Receipts • Contracting • Travel and expense reimbursements • Ethics • Disaster Recover/Business Continuity <p>The following categories and subcategories were not applicable to the entity:</p> <ul style="list-style-type: none"> • Credit Cards • Debt 	<p><i>The Clerk will examine its written procedures and the Legislative Auditor's "Best Practices" and develop written policies for the specified functions.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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</p>	<p>The Grant Parish Clerk of Court is not required to have any meetings in accordance with its enabling legislation. The only meeting required is during the adoption of the operating budget, in which a meeting is held open to the public in accordance with the state's Budget Law. The Clerk monitors budget-to-actual financial information, has no existing deficit, and monitors non-budgetary financial information to gauge the fiscal strength of the office.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>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 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.</p> <p>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.</p>		

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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's closing date, if applicable.</p>	<p>RMW has obtained a listing of the Clerk of Court's bank accounts and selected all accounts related to the entity's business operations for testing.</p> <p>There is evidence that the bank reconciliations were prepared within 2 months of the related statement closing date.</p> <p>There is no electronic record that the Clerk of Court inspects the bank reconciliation.</p> <p>Some of the bank accounts selected for testing contained checks that had been outstanding for more than 12 months.</p>	<p><i>The results did not include findings or criticism.</i></p> <p><i>The results did not include findings or criticism.</i></p> <p><i>While there is no electronic record, the Clerk does inspect each reconciliation. However, we will begin to document this process.</i></p> <p><i>While we research checks outstanding more than 12 months in our operating account, one of our fiduciary accounts had a number of long-outstanding checks. We will make efforts to remit all outstanding checks to the Unclaimed Property Division in the future, and void checks outstanding for more than 12 months.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>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.</p>	<p>The same employee who prepares and makes deposits occasionally collects cash</p>	<p><i>The administrative staff consists of a few people. As a result, opportunities for segregation are limited. However, diligent oversight by the Agency Head acts as a compensating control, and mitigates risk associated with cash collections. In addition, our third-party bookkeeping firm assists with segregation of some duties.</i></p>
<p>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.</p>	<p>The same employee who posts collection entries to the general ledger does not collect cash.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>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.</p>	<p>The same employee who reconciles cash collections to the general ledger does not collect cash.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.</p>	<p>The administrative staff is covered by an insurance policy for theft</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>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</p>	<p>RMW randomly selected two deposit dates for testing.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>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:</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>The entity uses sequentially pre-numbered receipts in the collection process.</p> <p>The receipt totals matched the totals on deposit slips.</p> <p>The deposit slip totals matched the actual deposits per the bank statement.</p> <p>Not all the deposits were made within one business day of receipt.</p> <p>RMW traced the actual deposit per the bank statement to the general ledger and found no discrepancies.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The manager was aware that the deposits were not made on the same business day but were consistently completed within one week of receipts.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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).	All disbursements are processed at the Clerk's offices, which are located at the Grant Parish Courthouse.	<i>The results did not include 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 listing of employees involved with non-payroll purchasing and payment functions was obtained.	<i>The results did not include findings or criticisms.</i>
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making a purchase.	<i>The results did not include findings or criticisms.</i>
b) At least two employees are involved in processing and approving payments to vendors.	Payments can be processed and approved by one employee.	<i>Though one employee can sign and mail checks, the third-party accounting firm assists with segregation of duties as a compensating control. It is management's opinion that the cost of taking corrective action exceeds the benefit of correcting this issue.</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.	The same employee is responsible for processing payments and adding or modifying vendor files.	<i>The Entity will examine its procedures, but segregation of duties presents a challenge, because of the small size of the staff. It is management's opinion that the cost of taking corrective action exceeds the benefit of correcting this issue.</i>
d) Either the employee/official responsible for	The same employee signs checks and mails	<i>Though one employee can sign and mail checks, the</i>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>signing checks mails the payment or gives 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>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>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.</p>	<p>payment.</p> <p>Disbursements are supported by documentation.</p> <p>Segregation of duties was observed on disbursement documentation.</p> <p>Each electronic disbursement was approved by only those persons authorized to disburse funds per the entity's policy, and approved by the required number of authorized signers per the entity's policy.</p>	<p><i>third-party accounting firm assists with segregation of duties as a compensating control. It is management's opinion that the cost of taking corrective action exceeds the benefit of correcting this issue.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
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.		

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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).	The Clerk of Court does not have any credit cards, bank debit cards, fuel cards, or P-cards.	<i>The results did not include findings or criticisms.</i>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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>d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>RMW was given access to the general ledger system containing all travel and travel-related expense reimbursements.</p> <p>Per Diem rates agreed to amounts set by the General Services Administration.</p> <p>The entity doesn't reimburse actual costs. All reimbursements are based on the Per Diem amounts established by the GSA.</p> <p>The reimbursements are supported by documentation of the business/public purpose. There is no documentation required by written policy, as all reimbursements are based on Per Diem amounts established by the GSA.</p> <p>The reimbursements were approved in writing from someone other than the person receiving the reimbursement, except for reimbursements to the Agency Head, which are not required to be approved by anyone else.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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 Entity did not initiate or renew any contracts during the current year, excluding the practitioners.</p> <p>See Comments Above.</p> <p>See Comments Above.</p> <p>See Comments Above.</p> <p>See Comments Above.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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 Clerk of Court Provided a listing of all employees and represented that the listing was complete. Five employees were randomly selected.</p>	<p><i>The results did not include 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>The selected employees had time sheets that documented their attendance</p> <p>Attendance and Leave was approved for the selected employees.</p> <p>Leave accrued or taken during the pay period was reflected in the entity's records.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include 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>There were no employees terminated during the current period.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files. 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 all payments were made and all associated forms were filed by required deadlines.	<i>The results did not include findings or criticisms.</i>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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>22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>Documentation wasn't available for all of the selected employees; however, each employee did take the annual ethics training.</p> <p>The Entity has not adopted a written ethics policy to be signed by employee/officials.</p> <p>The entity appointed an ethics designee as required.</p>	<p><i>We will ensure that in the future, we properly document all employee training.</i></p> <p><i>Due to the size of our workforce, standards of ethical behavior can be clearly communicated without adopting written policies or requiring formal acknowledgement.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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.	The Entity had not issued any debt, and no debt instruments were outstanding.	<i>The results did not include 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.	See Comments Above.	<i>The results did not include findings or criticisms.</i>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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 represented that there were no misappropriations of public funds or assets during the period.	<i>The results did not include 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 was visibly posted on the Clerk's premises, and on the Clerk of Court's website.	<i>The results did not include findings or criticisms.</i>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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>We performed the procedures and discussed the results with management.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>28 Randomly select 5 terminated employees (or</p>	<p>There were no terminated employees</p>	<p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.		

Grant Parish Clerk of Court

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
<p>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.</p>	<p>Documentation demonstrating each employee completed at least one hour of sexual harassment training was not available for all five of the selected employees/officials.</p>	<p><i>We will make sure that all employees complete the ethics and sexual harassment training and retain related documentation in the upcoming year.</i></p>
<p>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).</p>	<p>The Clerk's office does not have a written harassment policy posted on their website.</p>	<p><i>Due to the size of our workforce, standards of ethical behavior can be clearly communicated without adopting written policies or requiring formal acknowledgement. However, we will work with our auditors to determine the best method of adopting a written sexual harassment policy.</i></p>
<p>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:</p> <ul style="list-style-type: none"> 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. 	<p>The Clerk did not prepare an annual sexual harassment report for the current fiscal period.</p>	<p><i>Due to the size of our workforce, standards of ethical behavior can be clearly communicated without adopting written policies or requiring formal acknowledgement. However, we will work with our auditor to determine the best way to fulfill our reporting requirements as it relates to sexual harassment.</i></p>