

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

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED
JUNE 30, 2022

WITH
INDEPENDENT AUDITOR'S REPORT



SILAS SIMMONS LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

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

Annual Financial Statements
As of and for the Year Ended June 30, 2022

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

Annual Financial Statements
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SILAS SIMMONS LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

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

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

www.silassimmons.com

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Concordia Parish Clerk of Court as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Concordia Parish Clerk of Court's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Concordia Parish Clerk of Court, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. 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 Concordia 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 Concordia 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.

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2022, on our consideration of the Concordia Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Concordia Parish Clerk of Court's internal control over financial reporting and compliance.

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

Natchez, Mississippi
December 27, 2022

SECTION I
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2022

INTRODUCTION

This discussion and analysis of the Concordia Parish Clerk of Court's financial performance provides an overview of the financial activities as of and for the fiscal year ended June 30, 2022. This should be read in conjunction with the financial statements and the accompanying notes to the financial statements. The financial statements include the general fund (operating fund) and two custodial funds (advanced deposit fund and registry of court fund).

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

FINANCIAL HIGHLIGHTS

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

- The governmental activities reported total net deficit of \$631,999 at June 30, 2022. This compares to the prior year ending total net deficit (restated) of \$711,289 at June 30, 2021, showing an increase during the current year.
- Total spending for all judicial activities for 2022 was \$642,461 for the year, which was \$79,290 less than the total revenues of \$715,399. For 2021, spending was \$785,231 and revenues were \$730,402. Revenues in 2021 were \$54,829 more than expenditures.
- Total net position is comprised of the following:
 1. Capital assets of \$7,541 included office equipment, furniture, and fixtures, net of accumulated depreciation.
 2. Unrestricted net deficit of \$639,540 represents the portion available to maintain the continuing operations.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

The financial statements include the following funds:

General Fund

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Fiduciary Fund

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

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

Statement of Net Position

The following table represents a condensed Statement of Net Position as of June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Assets		
Current assets	\$ 534,701	\$ 534,464
Capital assets, net	<u>7,541</u>	<u>11,130</u>
Total assets	\$ 545,242	\$ 545,594
Deferred outflows of resources	<u>\$ 249,060</u>	<u>\$ 451,289</u>
Liabilities and Net Position		
Current liabilities	\$ 1,071	\$ 12,274
Noncurrent liabilities	<u>924,312</u>	<u>1,620,896</u>
Total liabilities	\$ 925,383	\$ 1,633,170
Deferred inflows of resources	<u>\$ 552,449</u>	<u>\$ 75,001</u>
Net Position		
Investment in capital assets	\$ 7,541	\$ 11,130
Unrestricted (deficit)	<u>(694,071)</u>	<u>(722,418)</u>
Total net position (deficit)	\$ (686,530)	\$ (711,288)

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Statement of Activities

The following table reflects the condensed Statement of Activities for the years ended June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Total revenues	\$ 715,399	\$ 730,402
Total expenditures	<u>642,461</u>	<u>785,231</u>
Increase (decrease in net position)	<u>\$ 72,938</u>	<u>\$ (54,829)</u>
Net deficit, beginning	\$ (711,289)	\$ (687,796)
Prior period adjustment	<u>6,352</u>	<u>31,337</u>
Net deficit, beginning – restated	<u>\$ (704,937)</u>	<u>\$ (656,459)</u>
Net deficit, ending	<u>\$ (631,999)</u>	<u>\$ (711,288)</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues, \$715,399, were less than budgeted revenues, \$716,136, by \$737.

Actual expenditures, \$696,992, were less than budgeted expenditures, \$715,980, by \$18,988.

The original budget was not amended during this fiscal year.

CAPITAL ASSETS

The investment in capital assets, \$93,194, net of accumulated depreciation, \$85,653, for governmental activities as of June 30, 2022, was \$7,540.

DEBT

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2022

CONTACTING FINANCIAL MANAGEMENT

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

SECTION II
BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

STATEMENT OF NET POSITION

JUNE 30, 2022

ASSETS

Cash and cash equivalents	\$	527,417
Accounts receivable		7,284
Capital assets, net of accumulated depreciation		<u>7,540</u>
Total assets	\$	<u>542,241</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources - pensions	\$	191,453
Deferred outflows of resources - other post-employment benefits		<u>57,607</u>
Total deferred outflows of resources	\$	<u>249,060</u>

LIABILITIES

Accounts payable and accrued expenses	\$	1,071
Accrued compensated absences		4,075
Net pension liability		474,761
OPEB liability		<u>390,944</u>
Total liabilities	\$	<u>870,851</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources - pensions	\$	294,444
Deferred inflows of resources - other post-employment benefits		<u>258,005</u>
Total deferred inflows of resources	\$	<u>552,449</u>

NET POSITION

Investment in capital assets, net of related debt	\$	7,541
Unrestricted		<u>(639,540)</u>
Total net deficit	\$	<u>(631,999)</u>

The accompanying notes are an integral part of this statement.

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

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expenses) Revenues and Changes of Primary Government</u>
Governmental Activities			
General government	\$ 642,461	\$ 645,193	\$ 2,732
General revenues:			
Miscellaneous			\$ 64,781
Interest income			<u>5,425</u>
Total general revenues			<u>\$ 70,206</u>
Changes in net position			<u>\$ 72,938</u>
Net deficit - beginning of year			\$ (711,289)
Prior period adjustment			<u>6,352</u>
Net deficit - beginning of year - restated			<u>\$ (704,937)</u>
Net deficit - end of year			<u>\$ (631,999)</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

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

BALANCE SHEET - GOVERNMENTAL FUND

JUNE 30, 2022

ASSETS

Cash and cash equivalents	\$	527,417
Accounts receivable		<u>7,284</u>
Total assets	\$	<u>534,701</u>

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable and accrued expenses	\$	<u>1,071</u>
Fund balance:		
Unassigned	\$	<u>533,630</u>
Total liabilities and fund balances	\$	<u>534,701</u>

The accompanying notes are an integral part of this statement.

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

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION

JUNE 30, 2022

Total Fund Balance - Governmental Fund (Statement C)	\$	533,630
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Amounts reported for governmental activities in the statement of net position (government-wide financial statements) are different because:

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

Capital assets	\$	93,194	
Less accumulated depreciation		<u>(85,654)</u>	7,540

Deferred outflows and inflows are not financial resources or currently payable

Deferred outflows - pension	\$	191,453	
Deferred outflows - other post-employment benefits		57,607	
Deferred inflows - pension		(294,444)	
Deferred inflows - other post-employment benefits		<u>(258,005)</u>	(303,389)

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

Net pension liability	\$	(474,761)	
OPEB liability		(390,944)	
Accrued compensated absences		<u>(4,075)</u>	(869,780)

Total Net Position of Governmental Activities (Statement A)	\$	<u>(631,999)</u>
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The accompanying notes are an integral part of this statement.

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

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

FOR THE YEAR ENDED JUNE 30, 2022

REVENUES

Licenses and permits - marriage	\$	2,218
Fees, charges, and commissions for services:		
Court costs, fees, and charges		305,739
Fees for recording legal documents		313,396
Fees for certified copies of documents		23,840
Use of money and property - interest earnings		5,425
Other		64,781
Total revenues	\$	715,399

EXPENDITURES

General government - judicial:		
Personnel services	\$	388,659
Related benefits		131,368
Operating expenses		141,487
Supplies		36,135
Travel and professional fees		4,009
Other		8,651
Total expenditures	\$	710,309

EXCESS OF REVENUES OVER EXPENDITURES

	\$	5,090
Net change in fund balance	\$	5,090
Fund balance - beginning of year	\$	522,188
Prior period adjustment	\$	6,352
Fund balance - as restated	\$	528,540
Fund balance - end of year	\$	533,630

The accompanying notes are an integral part of this statement.

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

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TO THE
STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022

Net Change in Fund Balances - Total Governmental Fund (Statement E)	\$	5,090
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Amounts reported for *governmental activities* in the statement of activities (government-wide financial statements) are different because:

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

Capital outlay	\$	-	
Depreciation expense		<u>(3,590)</u>	(3,590)

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

Pension expenses paid	\$	118,738	
Pension expenses per GASB 68		<u>(75,907)</u>	42,831

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

Change in compensated absences	\$	800	
Changes in deferrals related to pensions and OPEB		<u>27,808</u>	<u>28,608</u>

Change in Net Position of Governmental Activities (Statement B)	\$	<u><u>72,939</u></u>
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The accompanying notes are an integral part of this statement.

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

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2022

	<u>Advance Deposit Fund</u>	<u>Registry of the Court Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ <u>483,348</u>	\$ <u>442,141</u>	\$ <u>925,489</u>
<u>NET POSITION</u>			
Restricted for individuals, organizations, and other governments			
Total net position	\$ <u>483,348</u>	\$ <u>442,141</u>	\$ <u>925,489</u>

The accompanying notes are an integral part of this statement.

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

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

JUNE 30, 2022

	<u>Advance Deposit Fund</u>	<u>Registry of the Court Fund</u>	<u>Total</u>
<u>ADDITIONS</u>			
Deposits	\$ 422,364	\$ 4,088	\$ 426,452
Interest earned	<u>111</u>	<u>2,429</u>	<u>2,540</u>
Total deposits	<u>\$ 422,475</u>	<u>\$ 6,517</u>	<u>\$ 428,992</u>
<u>DEDUCTIONS</u>			
Distributed to litigants	\$ 161,922	\$ 40,080	\$ 202,002
Distributed to general fund	230,084	-	230,084
Distributed to others	<u>37,157</u>	<u>-</u>	<u>37,157</u>
Total deductions	<u>\$ 429,163</u>	<u>\$ 40,080</u>	<u>\$ 469,243</u>
Changes in fiduciary net position	\$ (6,688)	\$ (33,563)	\$ (40,251)
Net position - beginning of year	<u>490,036</u>	<u>475,704</u>	<u>965,740</u>
Net position - end of year	<u>\$ 483,348</u>	<u>\$ 442,141</u>	<u>\$ 925,489</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

INTRODUCTION

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

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

B. Reporting Entity

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

C. Fund Accounting

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

Governmental Funds

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

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

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. **Fund Accounting** (continued)

General Fund

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

Fiduciary Funds

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

D. **Measurement Focus/Basis of Accounting**

Fund Financial Statements

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

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

Revenues

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

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Measurement Focus/Basis of Accounting (continued)

Expenditures

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

Government-Wide Financial Statements

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

Program Revenues

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

E. Budgetary Practices

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

F. Cash and Cash Equivalents

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

G. Clerk's Fees Transferred from Advance Deposits Fund

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

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Capital Assets

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

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

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

I. Compensated Absences

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

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

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

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

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

The cost of leave taken is recognized as a current year expenditure when taken. The cost of accrued absences at June 30, 2022, was \$2,675.

J. Use of Estimates

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

K. Net Position/Fund Balances

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

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Net Position/Fund Balances (continued)

Invested in Capital Assets, Net of Related Debt

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

Unrestricted

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

L. Deferred Outflows/Inflows of Resources

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

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, 2022, the Clerk has cash and cash equivalents book balances as follows:

	<u>General Government</u>	<u>Fiduciary Activities</u>	<u>Total</u>
Demand deposit	\$ 252,120	\$ 725,157	\$ 977,277
Certificate of deposit	270,653	-	270,653
Credit Card Payments	2,537	-	2,537
LAMP account	<u>-</u>	<u>200,332</u>	<u>200,332</u>
Total	<u>\$ 525,310</u>	<u>\$ 925,489</u>	<u>\$ 1,450,799</u>

These deposits are stated at cost, which approximates market. Under state law, federal deposit insurance or the pledge of securities owned by the fiscal agent banks must secure these deposits. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2022, the Clerk has \$1,318,223 in deposits (collected bank balances). These deposits are secured from risk by \$560,612 of federal deposit insurance and \$1,691,928 in pledged securities owned by the fiscal agent bank.

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 2 - CASH AND CASH EQUIVALENTS (continued)

Louisiana Asset Management Pool:

Investments held at June 30, 2022, consist of \$233,397 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at \$233,397 is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and, therefore, not evidenced by securities that exist in physical or book entry form.

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

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

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

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

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2022, were as follows:

Class of Receivable	General Fund
Charges for services	\$ <u>7,284</u>
Net accounts receivable	\$ <u><u>7,284</u></u>

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AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 4 - CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance <u>6/30/2021</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>6/30/2022</u>
Capital assets being depreciated				
Furniture, fixtures, and equipment	\$ 93,194	\$ -	\$ -	\$ 93,194
Less accumulated depreciation	<u>(82,064)</u>	<u>(3,590)</u>	<u>-</u>	<u>(85,654)</u>
Total capital assets, net	<u>\$ 11,130</u>	<u>\$ (3,590)</u>	<u>\$ -</u>	<u>\$ 7,540</u>

NOTE 5 - ACCOUNTS AND OTHER PAYABLES

The following is a summary of payables at June 30, 2022:

Accounts	\$ 9,838
Withholdings	<u>170</u>
Total	<u>\$ 10,008</u>

NOTE 6 - PENSION PLAN

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

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

Contributions to the System include one-fourth of 1% of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer's contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Members are required to contribute 8.25% of their annual covered salary, and the Clerk is required to contribute at an actuarially determined rate. The current rate is 22.50% of annual covered payroll. The Clerk contributed the entire 30.50%. The Clerk's employer portion contributions for the year ending June 30, 2022, were \$75,724, equal to the required contributions of the year.

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

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 6 - PENSION PLAN (continued)

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

At June 30, 2022, the Clerk reported a liability of \$474,761 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating clerks, actuarially determined. At June 30, 2021, the Clerk's proportion was 0.398%.

For the year ended June 30, 2022, the Clerk recognized pension expense of \$75,907 less net amortization of deferred amounts from changes in proportion of \$76,485. At June 30, 2022, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,235	\$ 7,966
Changes of assumptions	102,494	-
Net difference between projected and actual earnings on pension plan investments	-	209,993
Changes in proportion and differences between Clerk contributions and proportionate share of contributions	-	76,485
Clerk contributions subsequent to the measurement date	<u>75,724</u>	<u>-</u>
Total	<u>\$ 191,453</u>	<u>\$ 294,444</u>

\$75,724 reported as deferred outflows of resources related to pensions resulting from Clerk contributions subsequent to the measurement date was recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2022	\$ (19,017)
2023	(28,648)
2024	(42,344)
2025	(88,706)

Actuarial assumptions. The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2021
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Investment rate of return	6.55%, net of investment expense
Projected salary increases	6.2% for 1-5 years of service or 5.0% for 5 years or more
Inflation rate	2.40%

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 6 - PENSION PLAN (continued)

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

Mortality rates	Pub - 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2021 improvement scale.
Expected remaining service lives	2021 - five years 2020 - five years 2019 - five years 2018 - five years 2017 - five years
Cost-of-living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees, as they were deemed not to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2021 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study for the period July 1, 2014 through June 30, 2019, unless otherwise specified. In cases where benefit structures were changed after the experience study period, assumptions were based on future experiences.

The mortality rate assumption used was verified by combining data from this plan with two other statewide plans which have similar workforce composition in order to produce a credible experience. The aggregated data was collected over the period July 1, 2014 through June 30, 2020.

The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected rate of return was 6.02% as of June 30, 2021. 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, 2021, are summarized in the following table:

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 6 - PENSION PLAN (continued)

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

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed income:		
Domestic bonds	25.0%	2.50%
International bonds	0.0%	3.50%
Domestic equity	38.0%	7.50%
International equity	22.0%	8.50%
Real estate	15.0%	4.50%
	<u>100.0%</u>	

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

Sensitivity to Changes in Discount Rate; The following presents the net pension liability of the participating employers calculated using the discount rate of 6.55%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.55%) or one percentage point higher (7.55%) than the current rate as of June 30, 2021.

	<u>Changes in Discount Rate</u>		
	1% Decrease (5.55%)	Current Discount Rate (6.55%)	1% Increase (7.55%)
Net pension liability	\$ 932,993	\$ 529,293	\$ 189,242

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

OPEB Plan - General Information

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

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

OPEB Plan - General Information (continued)

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

Employees Covered by Benefit Terms; On January 1, 2022, the following employees were covered by the benefit terms:

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

Total OPEB Liability

The Clerk's total OPEB liability of \$390,944 was measured as of June 30, 2022, and was determined by an actuarial valuation as of January 1, 2022.

Actuarial Assumptions and Other Inputs; The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.40%
Salary increases, including inflation:	3.25%
Discount rate:	3.69%
Health care cost trend rates	
Medical:	6.50% for 2022, decreasing 0.25% per year to an ultimate rate of 5.0% for 2028 and later years
Medicare Advantage:	4.50% for 2022, decreasing 0.25% per year to an ultimate rate of 3.0% for 2028 and later years. Includes 2% per year for aging
Dental:	3.0% annual trend
Vision:	2.5% annual trend

Retirees' share of benefit-related costs:

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

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

Total OPEB Liability (continued)

The discount rate was based on the June 30, 2022 Fidelity General Obligation AA 20-Year Yield.

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

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

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

Changes in Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2021	\$ 658,744
Changes for the year:	
Service cost	\$ 8,376
Interest	12,724
Differences between expected and actual experience	(183,286)
Changes in assumptions/inputs	(96,787)
Benefit payments	(8,828)
Net changes	\$ (267,801)
Balance at June 30, 2022	\$ 390,943

Sensitivity of the Total OPEB Liability to Changes in The Discount Rate: The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.69%) or one percentage point higher (4.69%) than the current discount rate:

	Changes in Discount Rate		
	1% Decrease (2.69%)	Current Discount Rate (3.69%)	1% Increase (4.69%)
Total OPEB liability	\$ 446,497	\$ 390,944	\$ 332,776

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

Changes in Total OPEB Liability (continued)

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

	Changes in Discount Rate		
	1% Decrease	Trend Rate	1% Increase
Total OPEB liability	\$ 365,569	\$ 390,944	\$ 422,826

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

For the year ended June 30, 2022, the Clerk recognized an OPEB expense of (\$18,980). On June 30, 2022, 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	\$ -	\$ 177,350
Changes of assumptions or other inputs	57,607	80,655
Total	\$ 57,607	\$ 258,005

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

Year ended June 30	Amount
2023	\$ (40,080)
2024	(40,080)
2025	(40,080)
2026	(40,079)
2027	(40,079)
Thereafter	-

NOTE 8 - DEFERRED COMPENSATION PLAN

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

The participants may choose the amount to contribute with the maximums defined by the Internal Revenue Code and the investment option(s). The Clerk agreed to match each participant's contribution up to a maximum of 3% for the year ending June 30, 2022.

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NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 9 - RISK MANAGEMENT

General Liability Insurance

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

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

Health Insurance

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

NOTE 10 - PRIOR PERIOD ADJUSTMENT

The following describes prior period adjustments made as of June 30, 2022, to the Government-wide financial statements:

Statement of Changes in Net Position at June 30, 2022:

	<u>As Previously Stated</u>	<u>As Restated</u>	<u>Effect of Correction</u>
Net deficit - beginning of year	\$ (711,289)	\$ (704,937)	\$ 6,352

Statement of Revenues, Expenditures, and Changes in Fund Balance at June 20, 2011:

	<u>As Previously Stated</u>	<u>As Restated</u>	<u>Effect of Correction</u>
Fund balance - beginning of year	\$ 522,188	\$ 528,540	\$ 6,352

SECTION III
REQUIRED SUPPLEMENTARY INFORMATION

CONCORDIA PARISH CLERK OF COURT
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VIDALIA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GOVERNMENTAL FUND

FOR THE YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budget Basis</u>	<u>Differences Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Licenses and permits - marriage	\$ 240	\$ 240	\$ 2,218	\$ 1,978
Fees, charges, and commissions for services:				
Court costs, fees, and charges	339,936	339,936	312,815	(27,051)
Fees for recording legal documents	304,800	304,800	313,396	8,596
Fees for certified copies of documents	28,440	28,440	23,840	(4,600)
Use of money and property	1,200	1,200	5,425	4,225
Other	41,520	41,520	64,781	23,261
Total revenues	<u>\$ 716,136</u>	<u>\$ 716,136</u>	<u>\$ 722,545</u>	<u>\$ 6,409</u>
<u>EXPENDITURES</u>				
General government - judicial				
Personnel services	\$ 386,064	\$ 386,064	\$ 388,659	\$ (2,595)
Related benefits	131,892	131,892	131,368	524
Operating expenses	157,524	157,524	141,487	11,186
Supplies	35,400	35,400	40,986	(735)
Travel	2,400	2,400	4,009	(1,609)
Other	2,700	2,700	8,651	(5,951)
Total expenditures	<u>\$ 715,980</u>	<u>\$ 715,980</u>	<u>\$ 715,160</u>	<u>\$ 820</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>\$ 156</u>	<u>\$ 156</u>	<u>\$ 7,385</u>	<u>\$ 7,229</u>
Net change in fund balance	<u>\$ 156</u>	<u>\$ 156</u>	<u>\$ 7,385</u>	<u>\$ 7,229</u>
Fund balance - beginning of year	<u>\$ 522,189</u>	<u>\$ 522,189</u>	<u>\$ 522,189</u>	<u>\$ -</u>
Prior period adjustment	<u>\$ 6,352</u>	<u>\$ 6,352</u>	<u>\$ 6,352</u>	<u>\$ -</u>
Fund balance - as restated	<u>\$ 528,540</u>	<u>\$ 528,540</u>	<u>\$ 528,540</u>	<u>\$ -</u>
Fund balance - end of year	<u>\$ 528,696</u>	<u>\$ 528,696</u>	<u>\$ 533,630</u>	<u>\$ 7,229</u>

See Independent Auditor's Report.

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

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED JUNE 30, 2022

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule

1. Basis of Presentation

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

2. Budget Amendments and Revisions

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

3. Budget/GAAP Reconciliation

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

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

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

Net change in fund balance - budget basis	\$	7,385
Increase:		
Net adjustments for revenue accruals		(7,146)
Net adjustments for expenditure accruals		<u>4,851</u>
Net change in fund balance - GAAP basis	\$	<u><u>5,090</u></u>

See Independent Auditor's Report.

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

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

LOUISIANA CLERKS OF COURT RETIREMENT AND RELIEF FUND

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Clerk's proportion of the net pension liability (asset)	.37%	.39%	.40%	.42%	.44%
Clerk's proportionate share of the net pension liability (asset)	\$ 474,761	\$ 957,277	\$ 738,070	\$ 700,594	\$ 665,588
Clerk's covered-employee payroll	\$ 365,924	\$ 360,225	\$ 394,529	\$ 391,025	\$ 396,881
Clerk's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	129.74%	265.74%	187.08%	179.17%	170.22%
Plan fiduciary net position as a percentage of the total pension liability	85.40%	72.09%	77.93%	79.07%	79.69%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Clerk's proportion of the net pension liability (asset)	.42%	.45%	.41%	-%	-%
Clerk's proportionate share of the net pension liability (asset)	\$ 785,503	\$ 667,588	\$ 555,051	\$ -	\$ -
Clerk's covered-employee payroll	\$ 392,336	\$ 370,190	\$ 390,497	\$ -	\$ -
Clerk's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	200.19%	180.32%	142.14%	-%	-%
Plan fiduciary net position as a percentage of the total pension liability	74.17%	78.13%	79.37%	-%	-%

See Independent Auditor's Report.

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

SCHEDULE OF THE CLERK'S CONTRIBUTIONS

LOUISIANA CLERKS OF COURT RETIREMENT AND RELIEF FUND

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 75,724	\$ 75,647	\$ 74,961	\$ 74,305	\$ 75,445
Contributions in relation to the actuarially determined contribution	<u>111,607</u>	<u>105,366</u>	<u>107,509</u>	<u>107,634</u>	<u>106,569</u>
Contribution deficiency (excess)	<u>\$ (35,883)</u>	<u>\$ (29,719)</u>	<u>\$ (32,548)</u>	<u>\$ (33,329)</u>	<u>\$ (31,124)</u>
Clerk's covered-employee payroll	\$ 365,924	\$ 360,225	\$ 394,529	\$ 391,025	\$ 369,881
Contributions as a percentage of covered-employee payroll	30.50%	29.25%	27.25%	27.53%	26.85%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Actuarially determined contribution	\$ 73,562	\$ 76,519	\$ 68,485	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	<u>108,150</u>	<u>105,608</u>	<u>109,708</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ (34,588)</u>	<u>\$ (29,089)</u>	<u>\$ (41,223)</u>	<u>\$ -</u>	<u>\$ -</u>
Clerk's covered-employee payroll	\$ 392,336	\$ 370,190	\$ 370,190	\$ -	\$ -
Contributions as a percentage of covered-employee payroll	27.57%	28.53%	29.64%	N/A	N/A

See Independent Auditor's Report.

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

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total OPEB liability				
Service cost	\$ -	\$ 11,378	\$ 9,895	\$ 8,376
Interest	-	18,039	15,476	12,724
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	-	(19,043)	(17,793)	(183,286)
Changes in assumptions or other inputs	-	54,856	32,651	(96,787)
Benefit payments	-	(10,374)	(6,485)	(8,828)
Net change in total OPEB liability	<u>\$ -</u>	<u>\$ 54,856</u>	<u>\$ 33,743</u>	<u>\$ (267,801)</u>
Total OPEB liability - beginning	<u>\$ -</u>	<u>\$ 570,145</u>	<u>\$ 625,001</u>	<u>\$ 658,744</u>
Total OPEB liability - end	<u>\$ -</u>	<u>\$ 625,001</u>	<u>\$ 658,744</u>	<u>\$ 390,944</u>
Covered-employee payroll		\$ 396,329	\$ 409,210	\$ 409,210
Total OPEB liability as a percentage of Covered-employee payroll		157.7%	161.0%	106.3%

Notes to schedule:

Changes of benefit terms: None

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

2020	2.45%
2021	1.92%
2022	3.69%

Mortality rates

2020	PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2019.
2021	PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2020.
2022	PubG.H-2010 Employee & Healthy Retiree, Generational with MP-2021

**SECTION IV
OTHER INFORMATION**

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

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

FOR THE YEAR ENDED JUNE 30 2022

Agency Head Name:	John F. Anders, Jr., Clerk of Court
Salary	\$ 125,660
Benefits - insurance	6,660
Benefits - retirement	10,218
Deferred compensation	3,716
Benefits - other - dental	312
Benefits - other - vision	43
Benefits - other - life	1,719
Dues	2,100
Travel and registration fees	<u>4,009</u>
	<u>\$ 154,437</u>

See Independent Auditor's Report.

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

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

FOR THE YEAR ENDED JUNE 30, 2022

	First Six Month Period Ended <u>December 31, 2021</u>	Second Six Month Period Ended <u>June 30, 2022</u>
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ <u>289,719</u>	\$ <u>270,718</u>
Add: Collections		
Civil fees <i>(including refundable amounts such as Garnishments or advance deposits)</i>	\$ <u>184,313</u>	\$ <u>238,051</u>
Subtotal Collections	\$ <u>184,313</u>	\$ <u>238,051</u>
Less: Disbursements to Governments and Nonprofits		
Clerk's Salary Fund - Civil Fees	\$ 108,878	\$ 114,385
Concordia Parish Sheriff - Civil Fees	13,178	11,770
Acadia Parish Sheriff - Civil Fees	-	72
Assumption Parish Sheriff - Civil Fees	36	-
Avoyelles Parish Sheriff - Civil Fees	115	-
Bienville Parish Sheriff - Civil Fees	-	35
Beauregard Parish Sheriff - Civil Fees	44	-
Bossier Parish Sheriff - Civil Fees	47	47
Caddo Parish Sheriff - Civil Fees	223	78
Calcasieu Parish Sheriff - Civil Fees	41	93
Caldwell Parish Sheriff - Civil Fees	30	90
Catahoula Parish Sheriff - Civil Fees	317	124
Desoto Parish Sheriff - Civil Fees	-	53
East Baton Rouge Parish Sheriff - Civil Fees	2,263	2,577
East Carroll Parish Sheriff - Civil Fees	-	32
East Feliciana Parish Sheriff - Civil Fees	-	76
Franklin Parish Sheriff - Civil Fees	-	253
Jefferson Parish Sheriff - Civil Fees	290	333
Lafayette Parish Sheriff - Civil Fees	334	271
LaSalle Parish Sheriff - Civil Fees	166	252
Livingston Parish Sheriff - Civil Fees	23	121
Madison Parish Sheriff - Civil Fees	30	30
Morehouse Parish Sheriff - Civil Fees	41	30
Natchitoches Parish Sheriff - Civil Fees	16	-
Orleans Parish Sheriff - Civil Fees	290	320
Ouachita Parish Sheriff - Civil Fees	133	139
Pointe Coupee Parish Sheriff - Civil Fees	-	70
Rapides Parish Sheriff - Civil Fees	600	581

- continued -

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

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

FOR THE YEAR ENDED JUNE 30, 2022

Richland Parish Sheriff – Civil Fees	60	90
St. Landry Parish Sheriff – Civil Fees	99	154
St. Tammany Parish Sheriff – Civil Fees	-	41
Tangipahoa Parish Sheriff – Civil Fees	62	-
Terrebonne Parish Sheriff – Civil Fees	38	69
Tensas Parish Sheriff – Civil Fees	42	240
Vernon Parish Sheriff – Civil Fees	-	69
Webster Parish Sheriff – Civil Fees	40	33
West Feliciana Parish Sheriff – Civil Fees	30	-
Winn Parish Sheriff – Civil Fees	-	31
Louisiana Secretary of State – Civil Fees	1,350	1050
JEF 7 th JDC Court – Judicial Expense Fund for 7 th JDC	2,365	2,380
Louisiana State Treasurer – State Judicial Expense Fund	6,286	6,302
Louisiana Supreme Court – Louisiana Supreme Court Fees	120	120
Louisiana Supreme Court – Civil Case Reporting Fees	<u>165</u>	<u>95</u>
Less: Disbursements to Individuals/Third Party Collection or Processing Agencies		
Civil Fee Refunds	\$ 60,809	\$ 62,768
Other Disbursements to Individuals	<u>23,751</u>	<u>12,002</u>
Subtotal Disbursements/Retainage	<u>\$ 222,307</u>	<u>\$ 226,683</u>
Ending Balance of Amounts Collected but not Dispersed	<u>\$ 251,725</u>	<u>\$ 282,086</u>

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

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

FOR THE YEAR ENDED JUNE 30, 2022

Cash Basis Presentation	First Six Month Period Ended <u>December 31, 2021</u>	Second Six Month Period Ended <u>June 30, 2022</u>
Receipts from:		
Concordia Parish Sheriff, Criminal Court Costs/Fees	\$ 6,825	\$ 8,134
Concordia Parish Sheriff, Criminal Bond Fees	554	834
Louisiana Department of Public Safety, Criminal Court Cost/Fees	<u>113</u>	<u>50</u>
Subtotal receipts	<u>\$ 7,492</u>	<u>\$ 9,018</u>
Ending balance of amounts assessed but not received	N/A	N/A

SECTION V
REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS



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

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

www.silassimmons.com

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Concordia Parish Clerk of Court, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Concordia Parish Clerk of Court's basic financial statements and have issued our report thereon dated December 27, 2022.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings as item 2022-1, that we consider to be material weaknesses.

Compliance and Other Matters

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

Concordia Parish Clerk of Court's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Concordia Clerk of Court's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Concordia Clerk of Court's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

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

Handwritten signature of Silas Simmons, LLP in cursive script.

Natchez, Mississippi
December 27, 2022

SECTION VI
SCHEDULE OF FINDINGS AND RESPONSES

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

SCHEDULE OF FINDINGS
 FOR THE YEAR ENDED JUNE 30, 2022

SECTION 1: SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

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

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

STATUS OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2022

<u>Reference No.</u>	<u>Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Action/Partial Corrective Action Taken</u>
2021-1	Indefinite	Due to the small size of the entity and the lack of segregation of duties from employees, many important elements of good internal controls cannot be implemented to ensure adequate protection of the entity's assets.	Management will continue to provide the necessary oversight in its current internal control procedures in order to safeguard assets.

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

CURRENT YEAR FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTION PLANNED
FOR THE YEAR ENDED JUNE 30, 2022

SECTION II: FINANCIAL STATEMENT FINDINGS

2022-1	<u>Segregation of Duties (Internal Control Finding)</u>
Condition:	Due to the small size of the entity and the lack of separation of duties from employees, many important elements of good internal controls cannot be implemented to ensure adequate protection of the entity's assets.
Criteria:	The important elements of good internal controls require that the same employee does not handle the functions of collections, accounting, billing, receiving, and check writing.
Cause of condition:	The small size of the entity and the lack of employees.
Effect of condition:	Significant deficiency in internal controls.
Recommendation:	We recommend that management continue to provide the necessary oversight in its internal control procedures, specifically in the areas of cash receipts, recording of transactions, deposits, and review of checks written.
Response:	Management indicates that it is not feasible or cost efficient to provide the internal control that a larger organization could provide. Management will continue to provide the necessary oversight in its current internal control procedures in order to safeguard assets.

SECTION VII - APPLYING AGREED-UPON PROCEDURES REPORT

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

AGREED-UPON PROCEDURES REPORT

FOR THE YEAR ENDED JUNE 30, 2022



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

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

www.silassimmons.com

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

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

We have performed the procedures in the attached supplement on the control and compliance areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021, through June 30, 2022. The Concordia Parish Clerk of Court's management is responsible for those control and compliance areas identified in the SAUPs.

The Concordia Parish Clerk of Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the control and compliance areas identified in LLA's SAUPs for the fiscal period July 1, 2021 through June 30, 2022. 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.

Our procedures and findings are included in the supplement to this report.

We were engaged by Concordia Parish Clerk of Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those control and compliance 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 Concordia Parish Clerk of Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those control and compliance 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.

Silas Simms, LLP

Natchez, Mississippi
December 27, 2022

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

SUPPLEMENTAL SCHEDULE OF AGREED-UPON PROCEDURES AND FINDINGS

FOR THE YEAR ENDED JUNE 30, 2022

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - a) *Budgeting*, including preparing, adopting, monitoring, and amending the budget.
 - b) *Purchasing*, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the public bid law, and (5) documentation required to be maintained for all bids and price quotes.
 - c) *Disbursements*, including processing, reviewing, and approving.
 - d) *Receipts/Collections*, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - e) *Payroll/Personnel*, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
 - f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - h) *Travel and Expense Reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
 - j) *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
 - k) *Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tolls needed to recover operations after a critical event.
 - l) *Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Findings - No exceptions noted.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - 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.
 - c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes 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.

Findings - No exceptions noted.

Bank Reconciliations

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 four additional accounts (or all accounts if less than five). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - 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
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Findings - No exceptions noted.

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select five deposit sites (or all deposit sites if less than five).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., five collection locations for five deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.

- 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.
 - 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.
 - 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 is not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
7. Randomly select two deposit dates for each of the five bank accounts selected for Procedure 3 under "Bank Reconciliations" (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). Obtain supporting documentation for each of the ten deposits and:
- a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - 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 ten miles from the collection location or the deposit is less than \$100).
 - e) Trace the actual deposit per the bank statement to the general ledger.

Findings - No exceptions noted.

Nonpayroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select five locations (or all locations if less than five).
9. For each location selected under Procedure 8, obtain a listing of those employees involved with nonpayroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties and observe that job duties are properly segregated such that:
- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - 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.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under Procedure 8, obtain the entity's nonpayroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select five disbursements for each location, obtain supporting documentation for each transaction, and:
- a) Observe that the disbursement matched the related original invoice/billing statement.
 - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under Procedure 9, as applicable.

Findings - No exceptions noted.

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

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-Cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select five cards (or all cards if less than five) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under Procedure 12, excluding fuel cards, randomly select ten transactions (or all transactions if less than ten) from each statement and obtain supporting documentation for the transactions (i.e., each card should have ten 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).

Findings - No exceptions noted.

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

14. 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 five reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:
- 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).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

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

Findings - No exceptions noted.

Contracts

- 15. 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. Obtain management's representation that the listing is complete. Randomly select five contracts (or all contracts if less than five) from the listing, excluding the practitioner's contract, and:
 - a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised) if required by law.
 - 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).
 - c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.
 - d) Randomly select one payment from the fiscal period for each of the five 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.

Findings - No exceptions noted.

Payroll and Personnel

- 16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- 17. Randomly select one pay period during the fiscal period. For the five employees/officials selected under Procedure 16, obtain attendance records and leave documentation for the pay period and:
 - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- 18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the listing is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employees'/officials' cumulative leave records, and agree the pay rates to the employees'/officials' authorized pay rates in the employees'/officials' personnel files.

19. 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.

Findings - No exceptions noted.

Ethics

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

Findings: Using the five randomly selected employees, we obtained and reviewed ethics documentation for completion of the training and a signature verifying that he/she has read the Clerk's ethics policy during the fiscal period.

Findings - No exceptions noted.

Debt Service

21. 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.
22. 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.

Findings - No exceptions noted.

Fraud Notice

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.

Findings: Management is not aware of any misappropriation of public funds.

24. Observe 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.

Findings - No exceptions noted.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
 - 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 three months.
 - 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 five 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.

Findings - No exceptions noted.

Sexual Harassment

26. Using the five randomly selected employees/officials from Procedure 16 under "Payroll and Personnel", 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.
27. 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).
28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
- a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Findings - No exceptions noted.

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

SCHEDULE OF EXCEPTIONS

FOR THE YEAR ENDED JUNE 30, 2022

<u>Reference No.</u>	<u>Description of Exception</u>
None	