



**RAPIDES PARISH CLERK OF COURT  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2024**



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## **INDEPENDENT AUDITORS' REPORT**

To the Honorable Ms. Robin Hooter  
Rapides Parish Clerk of Court  
Alexandria, LA

### **REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

#### **OPINIONS**

We have audited the accompanying financial statements of the governmental activities, major funds, and the aggregate remaining fund information of the Rapides Parish Clerk of Court (Clerk of Court), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk's primary government 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 Rapides Parish Clerk of Court, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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



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

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

**Required Supplementary Information**

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

- Management's Discussion and Analysis
- Statement of Revenues, Expenditures, and Changes in Fund Balances (Budget and Actual)
- Schedule of Changes in Net OPEB Liability
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

Such information, 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

**Rapides Parish Clerk of Court**  
**Page 3**

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the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

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

- Combining Statement of Fiduciary Net Position
- Combining Statement of Changes in Fiduciary Net Position
- Schedule of Agency Head Compensation
- Justice System Funding Schedule – Collecting/Disbursing Entity

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2024, on our consideration of the Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of Court's internal control over financial reporting and compliance.



Rozier, McKay, & Willis  
Certified Public Accountants

October 22, 2024  
Alexandria, Louisiana

# **Rapides Parish Clerk of Court**

## **Management's Discussion and Analysis June 30, 2024**

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This section of the Rapides Parish Clerk of Court's annual financial report presents our discussion and analysis of the Clerk's financial performance during the fiscal year ended June 30, 2024.

### **OVERVIEW OF FINANCIAL STATEMENTS**

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

#### **GOVERNMENT –WIDE FINANCIAL STATEMENTS**

The government-wide financial statements report information about the Clerk as a whole using accounting methods similar to those used by private-sector companies. All revenues and expenses are reported regardless of when cash is received or paid.

The government-wide financial statements are comprised of governmental activities, which account for expenses incurred in connection with providing basic services as the ex-officio notary public, the recorder of conveyances, mortgages, and filing of civil and criminal cases, among other duties. The governmental activities are financed by license and permit fees, and other fees for services provided.

#### **FUND FINANCIAL STATEMENTS**

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

- **Governmental Funds** – These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Clerk's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.
- **Fiduciary Funds** – The fiduciary funds; the Advance Deposit Fund, the Registry of Court Fund, and the CASA Fund account for assets held by the Clerk as an agent for litigants. These funds are custodial in nature and are used to account for resources held on behalf of various beneficial interests.

### **FINANCIAL ANALYSIS OF THE CLERK AS A WHOLE**

#### **NET POSITION**

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

# **Rapides Parish Clerk of Court**

## **Management's Discussion and Analysis June 30, 2024**

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	<b><u>June 30, 2024</u></b> <b><u>Governmental</u></b> <b><u>Activities</u></b>	<b><u>June 30, 2023</u></b> <b><u>Governmental</u></b> <b><u>Activities</u></b>
<b>Assets:</b>		
Current and Other Assets	\$ 8,307,737	\$ 7,987,276
Capital Assets	406,598	381,450
Total Assets	<u>8,714,335</u>	<u>8,368,726</u>
 <b>Deferred Outflows</b>	 <u>1,916,551</u>	 <u>2,691,404</u>
 <b>Liabilities:</b>		
Current Liabilities	437,336	442,946
Long-term Liabilities	<u>7,687,332</u>	<u>8,211,833</u>
Total Liabilities	<u>8,124,668</u>	<u>8,654,779</u>
 <b>Deferred Inflows</b>	 <u>1,765,359</u>	 <u>1,900,342</u>
 <b>Net Position:</b>		
Invested in Capital Assets (Net)	406,598	381,450
Unrestricted	334,261	123,559
Total Net Position - Ending	<u>\$ 740,859</u>	<u>\$ 505,009</u>

As the presentation appearing above demonstrates, most of the Clerk's net position is invested in capital assets. The remaining unrestricted net position is currently available for the Clerk's future spending.

### **CHANGES IN NET POSITION**

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

# **Rapides Parish Clerk of Court**

## **Management's Discussion and Analysis June 30, 2024**

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	<b><u>June 30, 2024</u></b> <b><u>Governmental</u></b> <b><u>Activities</u></b>	<b><u>June 30, 2023</u></b> <b><u>Governmental</u></b> <b><u>Activities</u></b>
Program Revenue:		
Charges for Services	\$ 4,392,034	\$ 4,392,947
Operating Grants and Contributions	----	----
Capital Grants and Contributions	----	----
General Revenue:		
Other	247,649	115,364
Total Revenue	<u>4,639,683</u>	<u>4,508,311</u>
 Program Expenses:		
Judicial	<u>4,403,833</u>	<u>4,399,759</u>
Total Expenses	<u>4,403,833</u>	<u>4,399,759</u>
 Change in Net Position	235,850	108,552
Net Position – Beginning	<u>505,009</u>	<u>396,457</u>
 Net Position – Ending	<u>\$ 740,859</u>	<u>\$ 505,009</u>

Governmental activities increased the Clerk's net position by \$235,850. This increase is attributable to prudent management of the Clerk's resources.

### **FINANCIAL ANALYSIS OF THE CLERK'S FUNDS**

The Clerk's general fund, which is available for spending at the Clerk's discretion, reported a fund balance of \$7,870,401 which represents an increase of \$326,071 in comparison to the previous balance. Differences between fund balances and net position reported for governmental activities are attributable to including capital assets in the determination of net position, and changes in OPEB and Net Pension Liabilities, which are not considered in fund accounting.

### **GENERAL FUND BUDGET HIGHLIGHTS**

The Clerk's salary fund is required to adopt a budget and the budget is amended as necessary. The original budget was amended to address matters that were not anticipated when the budget was prepared. Budget variances for revenues and expenditures were within the acceptable range.

### **CAPITAL ASSET ADMINISTRATION**

Capital Asset additions included depreciation of the Clerk's existing assets.

### **DEBT ADMINISTRATION**

At year end, the Rapides Parish Clerk of Court had no long-term debt outstanding.

# **Rapides Parish Clerk of Court**

## **Statement of Net Position** **June 30, 2024**

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	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 8,114,470
Receivables (net)	193,267
Capital Assets	
Depreciable, net of accumulated depreciation	<u>406,598</u>
<b>Total assets</b>	<u>8,714,335</u>
 <b><u>DEFERRED OUTFLOWS</u></b>	
Pension Funding Deferrals	1,316,158
Other Post Employment Benefits	<u>600,393</u>
<b>Total Deferred Outflows</b>	<u>1,916,551</u>
 <b><u>LIABILITIES</u></b>	
Accounts Payable	77,221
Other Accrued Liabilities	4,020
Delayed Revenues	356,095
Long-term liabilities	
Compensated Absences	212,726
Net OPEB Obligation	2,898,712
Net Pension Liability	<u>4,575,894</u>
<b>Total liabilities</b>	<u>8,124,668</u>
 <b><u>DEFERRED INFLOWS</u></b>	
Pension Funding Deferrals	112,384
Other Post Employment Benefits	<u>1,652,975</u>
<b>Total Deferred Inflows</b>	<u>1,765,359</u>
 <b><u>NET POSITION</u></b>	
Invested in capital assets, net of related debt	406,598
Unrestricted	<u>334,261</u>
<b>Total net position (deficit)</b>	<u>\$ 740,859</u>

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

# **Rapides Parish Clerk of Court**

## **Statement of Activities**

**Year Ended June 30, 2024**

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		Program Revenues			
		Charges For	Operating	Capital	
	<u>Expenses</u>	<u>Services</u>	<u>Grants and</u> <u>Contributions</u>	<u>Grants and</u> <u>Contributions</u>	<u>Total</u>
<b><u>Governmental Activities:</u></b>					
Judicial	\$ 4,403,833	4,392,034	\$ -	\$ -	\$ <u>(11,799)</u>
General Revenues:					
Interest					
					179,009
Miscellaneous					
					<u>68,640</u>
Total General Revenues					<u>247,649</u>
Change in Net Position					235,850
Net Position Beginning					<u>505,009</u>
Net Position Ending					<u>\$ 740,859</u>

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

# **Rapides Parish Clerk of Court**

## **Balance Sheet**

**Governmental Funds - June 30, 2024**

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	<u>General (Salary) Fund</u>
<b><u>Assets</u></b>	
Cash and cash equivalents	\$ 8,114,470
Receivables (net)	<u>193,267</u>
<b>Total assets</b>	<b><u>\$ 8,307,737</u></b>
<b><u>Liabilities and fund equity</u></b>	
<b><u>Liabilities:</u></b>	
Accounts Payable	\$ 77,221
Other Accrued Liabilities	4,020
Delayed Revenues	<u>356,095</u>
<b>Total liabilities</b>	<b><u>437,336</u></b>
<b><u>Fund equity:</u></b>	
Unassigned	<u>7,870,401</u>
<b>Total fund equity</b>	<b><u>7,870,401</u></b>
<b>Total liabilities and fund equity</b>	<b><u>\$ 8,307,737</u></b>

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

# **Rapides Parish Clerk of Court**

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

**Year Ended June 30, 2024**

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Total Fund Balances - Governmental Funds	\$ 7,870,401
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Amounts reported for governmental activities in the statement of net assets are  
different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	406,598
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Long term liabilities and pension related deferred outflows and deferred inflows are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	<u>(7,536,140)</u>
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Net Position of Governmental Activities	<u>\$ 740,859</u>
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*The accompanying notes are an integral part of the financial statements.*

# **Rapides Parish Clerk of Court**

## **Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds - Year Ended June 30, 2024**

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	<u>General (Salary) Fund</u>
<b><u>Revenues:</u></b>	
Charges for Services	
Recording Fees	\$ 2,102,074
Legal Filing Fees	1,619,423
Child Support Filing Fees	175,441
Other	289,166
Licenses and permits	
Marriage License & Vital Records	189,460
Election Revenues	16,470
Interest Income	179,009
Miscellaneous Revenues	68,640
<b>Total revenues</b>	<u>4,639,683</u>
<b><u>Expenditures:</u></b>	
Current	
Judicial	
Personnel Services & Related Benefits	3,562,586
Office/ Administrative	581,692
Operating Services	94,474
Capital Expenditures	74,860
<b>Total expenditures</b>	<u>4,313,612</u>
<b>Excess (deficiency) of revenues over expenditures</b>	326,071
<b>Fund balance - beginning of year</b>	<u>7,544,330</u>
<b>Fund balance - end of year</b>	<u><u>\$ 7,870,401</u></u>

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

# **Rapides Parish Clerk of Court**

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

**Year Ended June 30, 2024**

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Net change in fund balances of Governmental Funds		\$	326,071
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.			
Capital expenditures reported by Governmental Funds	74,860		
Depreciation expense reported on a government-wide basis	<u>(49,712)</u>		25,148
Compensated absences are recorded in the governmental funds when paid, but are recorded in the statement of activities when incurred. This represents the amount compensated absences earned exceeded amounts paid in the current period.			
			10,431
Activity related to postemployment benefits reported in the statement of activities that does not require the use of current financial resources and therefore is not reported by governmental funds.			
			<u>(125,800)</u>
Change in net position of governmental activities		\$	<u>235,850</u>

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

# **Rapides Parish Clerk of Court**

## **Statement of Fiduciary Assets and Liabilities Fiduciary Funds - Year Ended June 30, 2024**

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	<u>Custodial Funds</u>
<b><u>Assets</u></b>	
Cash & Cash Equivalents	\$ 13,001,825
Other Assets	<u>21,461</u>
<b>Total Assets</b>	<u>13,023,286</u>
 <b><u>Liabilities</u></b>	
Settlements Payable	<u>72,442</u>
<b>Total Liabilities</b>	<u>72,442</u>
 <b><u>Net Position</u></b>	
Restricted For Individuals, Organizations and Other Governments	<u>12,950,844</u>
<b>Total Net Position</b>	<u>\$ 12,950,844</u>

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

# **Rapides Parish Clerk of Court**

## **Statement of Changes in Fiduciary Net Position Fiduciary Funds - Year Ended June 30, 202**

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	<u>Custodial Funds</u>
<b><u>Additions</u></b>	
Deposits	\$ 14,459,065
Interest Earned	<u>10,345</u>
<b>Total Additions</b>	<u>14,469,410</u>
<b><u>Deductions</u></b>	
Distributed to Litigants	2,851,909
Distributed to Salary Fund	1,551,675
Distributed to Others	<u>737,744</u>
<b>Total Deductions</b>	<u>5,141,328</u>
<b>Changes in Net Position</b>	9,328,082
<b>Net Position - Beginning of Yea</b>	<u>3,622,762</u>
<b>Net Position - End of Yea</b>	<u>\$ 12,950,844</u>

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

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

**June 30, 2024**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

The Clerk's accounting policies conform to generally accepted accounting principles for governmental units. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Some of the Clerk's more significant accounting policies are described as follows:

#### **FINANCIAL REPORTING ENTITY**

The Clerk of Court is an independently elected official; however, the Clerk is fiscally dependent on the Rapides Parish Police Jury. The police jury maintains and operates the parish courthouse in which the Clerk's office is located. For this reason, the Clerk was determined to be a component unit of the Rapides Parish Police Jury, the financial reporting entity.

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

#### **BASIC FINANCIAL STATEMENTS**

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

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

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

#### **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The Statement of Net Position and the Statement of Activities display information about the Clerk as a whole. Government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

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

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

June 30, 2024

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### **FUND FINANCIAL STATEMENTS**

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

#### **MAJOR GOVERNMENTAL FUNDS**

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

#### **FIDUCIARY FUNDS**

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other parties. The funds accounted for in the category include the Advance Deposit Fund, the Registry of the Court, and the CASA Fund.

### **BASIS OF ACCOUNTING AND MEASUREMENT FOCUS**

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

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

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

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

### **BUDGETARY CONTROL**

Formal budgetary accounting is employed as a management control. The Rapides Parish Clerk of Court prepares and adopts a budget each year for its general fund in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

**June 30, 2024**

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expenditures, and the estimated increase or decreases therein for the current year, using the modified accrual basis of accounting. The Clerk of Court amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more, and/or projected expenditures are expected to be more than budgeted amounts by five percent or more.

### **CASH AND CASH EQUIVALENTS**

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposits is typically mitigated by purchasing instruments that mature in one year or less.

### **RECEIVABLES**

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

### **CAPITAL ASSETS**

Capital assets include property and equipment utilized in the operation of the Clerk's office. Assets reported in the fund financial statements for governmental funds exclude capital assets. Instead, the governmental funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Capital assets are depreciated using the straight-line method and estimated useful lives ranging from 3 to 30 years. Useful lives are selected depending on the expected durability of the particular asset.

### **COMPENSATED ABSENCES**

Employees earn annual leave and are allowed to accumulate up to 420 vested hours that are payable upon termination.

### **ACCOUNTING FOR FIDUCIARY ACTIVITIES**

Governmental Accounting Standards require a governmental unit to recognize a liability to beneficiaries of a fiduciary fund when an event occurs that compels the government to disburse the resources, or if the beneficiary does not need to take action to compel the government to disburse the resources. The Clerk's office recognizes the liability upon the initial receipt of funds from beneficiaries, as there is no need for the beneficiary to perform any action to compel the Clerk to return the funds.

### **NOTE 2 - CASH AND CASH EQUIVALENTS**

The Rapides Parish Clerk of Court's cash balances at June 30, 2024 are summarized as follows:

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

**June 30, 2024**

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	<b><u>Governmental</u></b>	<b><u>Fiduciary</u></b>	<b><u>Total</u></b>
Cash on Hand	\$ 500	\$ ----	\$ 500
Deposits in Financial Institutions	5,125,405	12,206,733	17,332,138
Cash Equivalents	2,988,565	795,092	3,783,657
Total	<b><u>\$ 8,114,470</u></b>	<b><u>\$ 13,001,825</u></b>	<b><u>\$21,116,295</u></b>

### **DEPOSITS IN FINANCIAL INSTITUTIONS**

Deposits include demand deposits as presented below:

	<b><u>Governmental</u></b>	<b><u>Fiduciary</u></b>	<b><u>Total</u></b>
Demand Deposits	\$ 5,128,529	\$ 12,340,063	\$ 17,468,592

Deposits in financial institutions totaled \$17,468,592 (collected book balance). These deposits are secured from risk by \$250,000 in Federal Deposit Insurance, pledged securities with a market value of \$9,450,002, and an irrevocable standby letter of credit from the Federal Home Loan Bank of Dallas in the amount of \$7,800,000. The pledged securities are held by a custodial bank in the name of the pledging institution (fiscal agent). However, State Law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

The Rapides Parish Clerk of Court limits credit risk by requiring pledged securities in the manner described above. In addition, interest rate risk is minimized by acquiring only those certificates of deposit that have an original maturity of one year or less.

### **CASH EQUIVALENTS**

Cash equivalents consist entirely of amounts invested in the Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit 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 LA – R.S. 33:2955.

Generally accepted accounting principles require disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments. LAMP is an external investment pool that, to the extent practical, invest in a manner consistent with Generally Accepted Accounting Principles for investment pools. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAAm by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

June 30, 2024

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- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 70 days as of June 30, 2024.
- Foreign currency risk: Not applicable.

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

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

### **NOTE 3 - RECEIVABLES**

Receivables at June 30, 2024 consisted of the following:

	<b>General Fund</b>	<b>Agency Funds</b>
Fees For Services	\$ 91,028	\$ ----
Title IV Fees Due From the State of Louisiana	29,621	----
Other	72,618	21,461
Total	<u>\$ 193,267</u>	<u>\$ 21,461</u>

An allowance for doubtful receivables is not required because all receivables are considered collectible.

### **NOTE 4 – CAPITAL ASSETS**

Capital Asset balances and activity for the year ended June 30, 2024 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Furniture, Fixtures and Equipment	\$ 1,814,947	\$ 74,880	\$ ----	\$ 1,889,807
Accumulated Depreciation	(1,433,497)	(49,712)	----	(1,483,209)
Net Capital Assets	<u>\$ 381,450</u>	<u>\$ 25,148</u>	<u>\$ ----</u>	<u>\$ 406,598</u>

Depreciation is charged entirely to judicial expense.

### **NOTE 5 – ACCOUNTS PAYABLE**

Accounts payable consist entirely of amounts payable to vendors for operating expenses.

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

June 30, 2024

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### **NOTE 6 – DELAYED REVENUES**

The State has provided funds for certain services to children. Funds provided by the State have exceeded amounts required to provide the services. The excess amount on hand has been reported as delayed revenues and will not be reported as income until qualified expenditures are incurred.

### **NOTE 7 - PENSION PLAN**

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

#### **PLAN DESCRIPTION**

A member or former member shall be eligible for regular retirement benefits upon attaining twelve or more years of credited service, attaining the age of 55 (age 60 if hired on or after January 1, 2011) or more and terminating employment. Regular retirement benefits, payable monthly for life, equal 3 % of the member's average final compensation multiplied by the number of years of credited service, not to exceed one hundred percent of the monthly average final compensation. The retirement benefit accrual rate is increased to 3<sup>1/3</sup> % for all service credit accrued after June 30, 1999 (For all members hired prior to January 1, 2011). For members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

#### **DISABILITY BENEFITS**

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

#### **SURVIVOR BENEFITS**

If a member who has less than five years of credited service dies, his accumulated contributions are paid to his designated beneficiary. If the member has five or more years of credited service, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. Benefit payments are to commence on the date a member would have first become eligible for normal retirement assuming continued service until that time. In lieu of a deferred survivor benefit, the surviving spouse may elect benefits payable immediately with benefits reduced ¼ of 1% for each month by which payments commence in advance of member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

**June 30, 2024**

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18 or disabled children shall be paid  $\frac{1}{2}$  of the member's accrued retirement benefit in equal shares. Upon the death of any former member with 12 or more years of service, automatic Option 2 benefits are payable to the surviving spouse with payments to commence on the member's retirement eligibility date. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

### **DEFERRED RETIREMENT OPTION PLAN**

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

The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account.

Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at his option, a lump sum payment from the Fund. If employment is not terminated at the end of the participation period, payments into the account cease and the member resumes active contributing membership in the Fund. Interest is paid on the DROP account balances for members who complete their DROP participation but do not terminate employment. Interest accruals cease upon termination of employment. Upon termination, the member receives a lump sum payment from the DROP fund equal to the payments made to that fund on his behalf or a true annuity based on his account (subject to approval by the Board of Trustees). The monthly benefit payments that were paid into the DROP fund are paid to the retiree and an additional benefit based on his additional service rendered since termination of DROP participation is calculated using the normal method of benefit computation.

The average compensation used to calculate the additional benefit is that used to calculate the original benefit unless his period of additional service is at least 36 months. In no event can the entire monthly benefit amount paid to the retiree exceed 100% of the average compensation used to compute the additional benefit. If a participant dies during the period of participation in the program, a lump sum payment equal to his account balance is paid to his named beneficiary, or if none, to his estate.

### **COST OF LIVING ADJUSTMENTS**

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

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

In lieu of granting a cost of living increase as described above, LA statutes allow the board to grant a cost of living increase where the benefits shall be calculated using the number of years of service at

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

**June 30, 2024**

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retirement or at death plus the number of years since retirement or death multiplied by the cost of living amount which cannot exceed \$1.

*Funding Policy.* According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2023, the actual employer contribution rate was 22.25%. In accordance with state statute, the Fund also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

### **FINANCIAL SUMMARY**

The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand-alone financial report. The financial report includes information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at [www.laclerksofcourt.org](http://www.laclerksofcourt.org). The plans net pension liability was determined at June 30, 2023 (measurement date and actuarial valuation date) and details are provided as follows:

Total Pension Liability	\$ 958,771,978
Plan Fiduciary Net Position	743,647,402
Net Pension Liability	<u>215,124,576</u>
Clerk's Proportionate Share (Percentage)	2.127090%
Clerk's Proportionate Share (Amount)	<u><u>\$ 4,575,894</u></u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Clerk's proportionate share of Plan's net pension liability during the measurement period ending June 30, 2023 are provided as follows:

Beginning Net Pension Liability	\$ 5,090,530
Employer Contributions	(503,135)
<u>Pension Expense</u>	
Proportionate Share of Plan Pension Expense	968,773
Employee Contributions	<u>(269,189)</u>
Changes in Deferred Outflows of Resources	(741,621)
Changes in Deferred Inflows of Resources	<u>30,536</u>
Ending Net Pension Liability	<u><u>\$ 4,575,894</u></u>

There were no changes between June 30, 2024 and the Plan's measurement date that are expected to have a significant effect on the Clerk's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

**June 30, 2024**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net</b>
Differences Between Expected and Actual Experience	\$ 24,710	\$ 46,577	\$ (21,867)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	510,388	----	510,388
Changes of Assumptions	228,116	----	228,116
Changes in Proportion	37,399	65,807	(28,408)
Employer Contributions Made After the Measurement Date	515,545	----	515,545
Total Deferrals	1,316,158	112,384	1,203,774
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(515,545)	----	(515,545)
Deferrals Subject to Amortization	<u>\$ 800,613</u>	<u>\$ 142,920</u>	<u>\$ 688,229</u>

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

<u>For the Year Ending:</u>	
June 30, 2024	\$ 286,637
June 30, 2025	(5,372)
June 30, 2026	468,108
June 30, 2027	(61,144)
Total	<u>\$ 688,229</u>

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

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions: Investment Rate of Return	6.55%, net of investment expense
Projected Salary Increases	1-5 years of service – 6.2% 5 years or more – 5%
Inflation Rate	2.40 %

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

**June 30, 2024**

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Mortality Rates	Pub- 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale
Expected Remaining Service Lives	2023 - 5 years 2022 - 5 years 2021 - 5 years 2020 - 5 years 2019 - 5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were not deemed to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2023 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 changes 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, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the expected real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected rate of return was 5.81%, for the year ended June 30, 2023. The best estimates of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2023 is summarized in the following table:

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

June 30, 2024

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Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income:		
Domestic Bond		2.50%
International	30.00%	3.50%
Domestic Equity:	35.00%	7.50%
International Equity	20.00%	8.50%
Real Estate	15.00%	4.50%
	<u>100.00%</u>	

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

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

	1% Decrease 5.55%	Current Discount	1% Increase 7.55%
	Discount Rate	Rate 6.55%	Discount Rate
Net Pension Liability	<u>\$ 6,830,274</u>	<u>\$ 4,575,894</u>	<u>\$ 2,675,622</u>

### **NOTE 8- OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

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

#### **BENEFITS PROVIDED.**

The Clerk provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 100% of retiree and 0% of dependent pre-Medicare health, Medicare Advantage, vision, and dental insurance premiums. The plan also provides for payment of 100% of retiree life insurance premiums.

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

**June 30, 2024**

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### **EMPLOYEES COVERED BY BENEFIT TERMS**

On January 1, 2024, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits payments	16
Inactive employees entitled to but not yet receiving benefit	0
Active Employees	41
Total	57

### **TOTAL OPEB LIABILITY**

The Clerk's total OPEB liability of \$2,898,712 was measured as of June 30, 2024 and was determined by an actuarial valuation as of January 1, 2024.

### **ACTUARIAL ASSUMPTIONS AND OTHER INPUTS.**

The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date	June 30, 2024
Valuation Date	January 1, 2024
Inflation	2.40%
Salary Increases, Including Inflation	3.25%
Discount Rate	3.97%
Health Care Cost Trend Rates	
Medical	6.75% for 2024, decreasing 0.25% per year to an ultimate rate of 4.75% for 2032 and later years.
Medicare Advantage	4.50% for 2024, decreasing 0.25% per year to an ultimate rate of 3.0% for 2030 and later years. Includes 2% per year for aging.
Dental	3.0% per year.
Vision	2.5% per year.
Retirees' Share of Benefit Related Cost	0% for retirees and 100% for dependents.

The discount rate was based on the 6/30/2024 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.

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

**June 30, 2024**

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The actuarial assumptions used in the valuation were based on the those used in the Louisiana Clerks of Court Retirement and Relief Fund valuation and actuarial experience. Changes in Total OPEB Liability are presented as follows:

	Total OPEB Liability
Balance at 6/30/2023	<u>\$ 2,898,146</u>
Changes for the year:	
Service Cost	67,532
Interest	111,979
Differences between expected and actual experience	50,149
Changes in Assumptions/Inputs	(99,754)
Benefit payments	<u>(129,340)</u>
Net Changes	<u>566</u>
Balance at 6/30/2024	<u><u>\$ 2,898,712</u></u>

### **SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE DISCOUNT RATE**

The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.86 percent) or 1-percentage-point higher (4.86 percent) than the current discount rate:

	Discount Rate		
	1% Decrease	Baseline	1% Increase
Total OPEB Liability	\$ 3,374,401	\$ 2,898,712	\$ 2,515,985

### **SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE HEALTHCARE COST TREND RATES**

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

	Healthcare Cost Trend Rate		
	1% Decrease	Baseline	1% Increase
Total OPEB Liability	\$ 2,609,137	\$ 2,898,712	\$ 3,270,420

### **OPEB EXPENSE AND DEFERRALS**

For the year ended June 30, 2024, the Clerk recognized an OPEB expense of \$71,269. On June 30, 2024, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

# **Rapides Parish Clerk of Court**

## **Notes to Financial Statements**

June 30, 2024

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 285,880	\$ 29,607
Changes of Assumptions and Other Inputs	314,512	1,623,368
Total	<u>\$ 600,392</u>	<u>\$ 1,652,975</u>

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

Year Ended June 30:

2025	\$ (108,242)
2026	(108,242)
2027	(108,242)
2028	(108,242)
2029	(148,902)
Thereafter	(466,204)

### **NOTE 9 – COMPENSATED ABSENCES**

The obligation to provide vacation leave to employees is referred to as accrued leave. Resources provided by the general fund are used to liquidate the accrued leave balances. Accrued leave balances and activity are presented as follows:

Beginning Balance	\$ 223,157
Net Increase (Decrease)	<u>(10,431)</u>
Ending Balance	<u>\$ 212,726</u>

The Clerk's Salary Fund is utilized for liquidating compensated absences.

# **Rapides Parish Clerk of Court**

## **General Fund**

### **Statement of Revenues, Expenditures, and Changes in Fund Balances**

#### **Budget and Actual**

**Year Ended June 30, 2024**

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u>	
<b><u>Revenues:</u></b>				
Charges for Services				
Recording Fees	\$ 2,188,947	\$ 2,092,452	\$ 2,102,074	\$ 9,622
Legal Filing Fees	1,535,130	1,629,776	1,619,423	(10,353)
Child Support Filing Fees	77,254	184,609	175,441	(9,168)
Other	294,394	295,067	289,166	(5,901)
Licenses and permits				
Marriage License & Vital Records	205,769	190,969	189,460	(1,509)
Election Revenues	15,000	16,470	16,470	-
Interest Income	980	-	179,009	179,009
Miscellaneous Revenues	115,741	62,637	68,640	6,003
<b>Total revenues</b>	<u>4,433,215</u>	<u>4,471,980</u>	<u>4,639,683</u>	<u>167,703</u>
<b><u>Expenses:</u></b>				
Current				
Judicial				
Personnel Services & Related Benefits	3,271,987	3,572,719	3,562,586	10,133
Office/ Administrative	596,701	685,866	581,692	104,174
Operating Services	95,982	99,733	94,474	5,259
Capital Expenditures	-	-	74,860	(74,860)
<b>Total Expenses</b>	<u>3,964,670</u>	<u>4,358,318</u>	<u>4,313,612</u>	<u>44,706</u>
<b>Excess (deficiency) of revenues over expenditures</b>	468,545	113,662	326,071	212,409
<b>Fund balance - beginning of year</b>	<u>7,544,330</u>	<u>7,544,330</u>	<u>7,544,330</u>	<u>-</u>
<b>Fund balance - end of year</b>	<u>\$ 8,012,875</u>	<u>\$ 7,657,992</u>	<u>\$ 7,870,401</u>	<u>\$ 212,409</u>

## **Rapides Parish Clerk of Court**

### **Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan**

	For the Year Ended June 30,						
	2018	2019	2020	2021	2022	2023	2024
<b><u>Total OPEB Liability</u></b>							
Beginning Balance	\$ 3,608,835	\$ 3,759,291	\$ 4,289,786	\$ 3,353,660	\$ 3,655,143	\$ 3,163,878	\$ 2,898,146
Service Cost	103,396	106,584	92,563	115,714	72,665	65,406	67,532
Interest	132,750	119,467	135,764	83,980	70,419	116,826	111,979
Changes in Assumptions	-	476,506	(1,124,841)	178,981	(773,953)	(339,287)	(99,754)
Differences Between Expected and Actual Experience	4,524	(74,017)	50,092	6,011	259,922	17,874	50,149
Benefit Payments	(90,214)	(98,045)	(89,704)	(83,203)	(120,318)	(126,551)	(129,340)
Ending Balance	<u>3,759,291</u>	<u>4,289,786</u>	<u>3,353,660</u>	<u>3,655,143</u>	<u>3,163,878</u>	<u>2,898,146</u>	<u>2,898,712</u>
<b><u>Fiduciary Net Positon</u></b>							
Beginning Balance	-	-	-	-	-	-	-
Employer Contributions	90,214	98,045	89,704	83,203	120,318	126,551	129,340
Benefit Payments	(90,214)	(98,045)	(89,704)	(83,203)	(120,318)	(126,551)	(129,340)
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net OPEB Liability</b>	<b><u>\$ 3,759,291</u></b>	<b><u>\$ 4,289,786</u></b>	<b><u>\$ 3,353,660</u></b>	<b><u>\$ 3,655,143</u></b>	<b><u>\$ 3,163,878</u></b>	<b><u>\$ 2,898,146</u></b>	<b><u>\$ 2,898,712</u></b>
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Payroll	\$ 1,935,432	\$ 2,130,926	\$ 2,174,165	\$ 2,132,958	\$ 2,150,185	\$ 2,260,531	\$ 2,241,502
Net OPEB Liability as a Percentage of Covered Payroll	194.24%	201.31%	154.25%	171.36%	147.14%	128.21%	129.32%

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

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

# **Rapides Parish Clerk of Court**

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

					Pension Plans
					Fiduciary Net
					Position as a
Retirement System /	Share of Collective			Net Pension	Percentage of
Measurement Date	Net Pension Liability			Liability as a	Total Pension
	Percent	Amount	Covered Payroll	Percentage of	Liability
				Covered Payroll	
Clerk's Retirement and Relief Fund					
June 30, 2014	2.19%	2,959,187	1,859,324	159.15%	79.37%
June 30, 2015	2.14%	3,210,634	1,936,400	165.80%	78.12%
June 30, 2016	2.05%	3,809,073	1,879,326	202.68%	74.17%
June 30, 2017	2.07%	3,144,585	1,875,063	167.71%	79.69%
June 30, 2018	2.08%	3,467,206	1,935,432	179.14%	79.07%
June 30, 2019	2.19%	3,979,850	2,130,926	186.77%	77.92%
June 30, 2020	2.19%	5,275,316	2,174,165	242.64%	72.09%
June 30, 2021	2.11%	2,810,812	2,132,958	131.78%	85.40%
June 30, 2022	2.10%	5,090,530	2,150,185	236.75%	74.09%
June 30, 2023	2.13%	4,575,894	2,260,531	202.43%	77.56%

### Notes to Schedule:

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

# **Rapides Parish Clerk of Court**

## **Schedule of Employer Contributions Cost Sharing Retirement Systems**

---

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Louisiana Clerks' of Court Retirement and Relief Fund					
June 30, 2014	343,975	343,975	-	1,859,324	18.50%
June 30, 2015	367,916	367,916	-	1,936,400	19.00%
June 30, 2016	357,072	357,072	-	1,879,326	19.00%
June 30, 2017	356,262	356,262	-	1,875,063	19.00%
June 30, 2018	367,732	367,732	-	1,935,432	19.00%
June 30, 2019	404,876	404,876	-	2,130,926	19.00%
June 30, 2020	413,091	413,091	-	2,174,165	19.00%
June 30, 2021	447,866	447,866	-	2,132,958	21.00%
June 30, 2022	478,416	478,416	-	2,150,185	22.25%
June 30, 2023	502,968	502,968	-	2,260,531	22.25%

**Notes to Schedule:**

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

# **Rapides Parish Clerk of Court**

## **Combining Statement of Fiduciary Assets and Liabilities**

**Fiduciary Funds - Year Ended June 30, 2024**

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	Advance Deposit Fund	Registry of the Court Fund	CASA Fund	Total
<b><u>Assets</u></b>				
Cash & Cash Equivalents	\$ 2,244,550	\$ 10,745,983	\$ 11,292	\$ 13,001,825
Other Assets	<u>21,461</u>	<u>-</u>	<u>-</u>	<u>21,461</u>
				-
<b>Total Assets</b>	<u>2,266,011</u>	<u>10,745,983</u>	<u>11,292</u>	<u>13,023,286</u>
<b><u>Liabilities</u></b>				
Settlements Payable	<u>72,442</u>	<u>-</u>	<u>-</u>	<u>72,442</u>
<b>Total Liabilities</b>	<u>72,442</u>	<u>-</u>	<u>-</u>	<u>72,442</u>
<b><u>Net Position</u></b>				
Restricted For Individuals, Organizations and Other Governments	<u>2,193,569</u>	<u>10,745,983</u>	<u>11,292</u>	<u>12,950,844</u>
<b>Total Net Position</b>	<u>\$ 2,193,569</u>	<u>\$ 10,745,983</u>	<u>\$ 11,292</u>	<u>\$ 12,950,844</u>

## **Rapides Parish Clerk of Court**

### **Combining Statement of Changes in Fiduciary Net Position Fiduciary Funds - Year Ended June 30, 2024**

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>CASA Fund</u>	<u>Total</u>
<b><u>Additions</u></b>				
Deposits	\$ 3,356,904	\$ 11,076,321	\$ 25,840	\$ 14,459,065
Interest Earned	<u>-</u>	<u>10,345</u>	<u>-</u>	<u>\$ 10,345</u>
<b>Total Additions</b>	<u>3,356,904</u>	<u>11,086,666</u>	<u>25,840</u>	<u>14,469,410</u>
<b><u>Deductions</u></b>				
Completed and Pending Distributions				
Distributed to Litigants	1,043,512	1,785,556	22,841	2,851,909
Distributed to Salary Fund	1,551,675	-	-	1,551,675
Distributed to Others	<u>737,744</u>	<u>-</u>	<u>-</u>	<u>737,744</u>
<b>Total Deductions</b>	<u>3,332,931</u>	<u>1,785,556</u>	<u>22,841</u>	<u>5,141,328</u>
<b>Changes in Net Position</b>	23,973	9,301,110	2,999	9,328,082
<b>Net Position - Beginning of Year</b>	<u>2,169,596</u>	<u>1,444,873</u>	<u>8,293</u>	<u>3,622,762</u>
<b>Net Position - End of Year</b>	<u>\$ 2,193,569</u>	<u>\$ 10,745,983</u>	<u>\$ 11,292</u>	<u>\$ 12,950,844</u>

# **Rapides Parish Clerk of Court**

## **Schedule of Agency Head Compensation**

**Year Ended June 30, 2024**

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	Robin Hooter
Salary/Wages	
Compensation	\$ 114,646
Supplemental Pay	28,800
Benefits	
Health Insurance	9,160
Retirement	38,575
Auto Allowance	10,899
Expense Allowance	15,147
Payroll Taxes	2,231
Certification Pay	8,025
Election Pay	2,400
Auto Insurance	1,864
Registration	675
Hotel	2,053

# **Rapides Parish Clerk of Court**

**Justice System Funding Schedule - Collecting / Disbursing Entity**  
**As Required by Act 87 of the 2020 Regular Legislative Session -**  
**Cash Basis Presentation**  
**For the Year Ended June 30, 2024**

	<b>First Six Month Period Ended December 31, 2023</b>	<b>Second Six Month Period Ended June 30, 2024</b>
<b>Beginning Balance of Amounts Collected</b>	<u>\$ 2,149,085</u>	<u>\$ 2,027,272</u>
Add: Collections		
Civil Fees	1,664,171	1,750,361
Bond Fees	-	36,866
Subtotal Collections	<u>1,664,171</u>	<u>1,787,227</u>
Less: Disbursements to Governments & Nonprofits		
Rapides Parish Sheriff's Office	112,573	116,053
Curator Fees	12,545	14,875
Judicial Expense Fund	22,823	26,528
Judge's Supplemental Fund	37,975	44,720
Witness and Jury Fees	13,412	13,075
Secretary of State	14,275	16,856
Other Disbursements	109,081	61,424
Court Reports Fee	14,913	11,148
Louisiana Supreme Court	957	875
Less: Amounts Retained by the Rapides Parish Clerk of Court		
Self Disbursed Court Cost	631,229	462,343
Less: Disbursements to Individuals		
Civil Fee Refunds	745,248	802,052
Bond Fee Refunds	70,953	-
Subtotal Disbursements / Retainage	<u>1,785,984</u>	<u>1,569,949</u>
<b>Ending Balance of Amounts Collected but not Disbursed</b>	<u>\$ 2,027,272</u>	<u>\$ 2,244,550</u>



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

The Honorable Robin Hooter  
Rapides Parish Clerk of Court  
Alexandria, LA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Rapides Parish Clerk of Court, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Rapides Parish Clerk of Court's basic financial statements and have issued our report thereon dated October 22, 2024.

**Internal Control over Financial Reporting**

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

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

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



Rozier, McKay & Willis  
Certified Public Accountants  
Voice: 318.442.1608

160 Brown's Bend Road  
Alexandria, Louisiana 71303  
Online: CenlaCPAs.com

**COMPLIANCE AND OTHER MATTERS**

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

**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.

A handwritten signature in blue ink that reads "Rozier, McKay & Willis".

Rozier, McKay, & Willis  
Certified Public Accountants

Alexandria, Louisiana  
October 22, 2024

# **Rapides Parish Clerk of Court**

## **Schedule of Findings For the Year Ended June 30, 2024**

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### **PART I - SUMMARY OF AUDITOR'S RESULTS:**

- The Independent Auditor's Report on the primary government financial statements for the Rapides Parish Clerk of Court as of June 30, 2024 and for the year then ended expressed an unqualified opinion.
- The results of the audit disclosed no material weaknesses.
- The result of the audit did not disclose any instances of noncompliance required to be reported in accordance with general accepted governmental auditing standards.

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

- None

# **Rapides Parish Clerk of Court**

**Management's Corrective Action Plan  
June 30, 2024**

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<b><u>SECTION I</u></b> <b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b>	
No findings were reported.	Response – N/A
<b><u>SECTION II</u></b> <b>MANAGEMENT LETTER</b>	
N/A- No Management Letter issued.	Response – N/A

# **Rapides Parish Clerk of Court**

**Summary of Prior Year Findings  
For the Year Ended June 30, 2024**

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<b><u>SECTION I</u></b> <b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b>	
No findings were reported.	Response – N/A
<b><u>SECTION II</u></b> <b>MANAGEMENT LETTER</b>	
N/A- No Management Letter issued.	Response – N/A

# **APPENDIX A**

## **Statewide Agreed-Upon Procedures**



Independent Accountant's Report  
On Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Rapides Parish Clerk of Court and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2023 through June 30, 2024. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period described above. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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

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

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

Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana  
September 24, 2024



Rozier, McKay & Willis  
Certified Public Accountants  
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## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

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Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.  <ul style="list-style-type: none"><li>• Budgeting</li><li>• Purchasing</li><li>• Disbursements</li><li>• Receipts</li><li>• Payroll/Personnel</li><li>• Contracting</li><li>• Credit Cards</li><li>• Travel and expense reimbursements</li><li>• Ethics</li><li>• Debt Service</li><li>• Disaster Recovery / Business Continuity</li><li>• Sexual Harassment</li></ul>	<p>The Clerk of Court has written procedures regarding the following functions, including all specified components :</p> <ul style="list-style-type: none"><li>• Disbursements</li><li>• Payroll/Personnel</li><li>• Travel and Expense Reimbursements</li><li>• Ethics</li><li>• Sexual Harassment</li><li>• Receipts</li><li>• Credit Cards</li><li>• Purchasing</li><li>• Budgeting</li><li>• Contracting</li><li>• Disaster Recovery/Business Continuity</li></ul> <p>The Following Category was not applicable due to Entity</p> <ul style="list-style-type: none"><li>• Debt Service</li></ul>	<b><i>The results did not include findings or criticism.</i></b>

# **Rapides Parish Clerk of Court**

## **Statewide Agreed-Upon Procedures**

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

<b>Board (or Finance Committee)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:</p> <p>a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i></p>	<p>The Rapides Parish Clerk of Court is not required to have any meetings in accordance with its enabling legislation. The only meeting required involves the adoption of the operating budget, in which a meeting is held open to the public in accordance with the state's Budget Law. The Clerk monitors budget-to-actual financial information, has no existing deficit, and monitors non-budgetary financial information to gauge the fiscal strength of the office.</p> <p>See Comments Above</p> <p>See Comments Above</p>	<p><b><i>The results did not include findings or criticism.</i></b></p> <p><b><i>The results did not include findings or criticism.</i></b></p> <p><b><i>The results did not include findings or criticism.</i></b></p>

## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

---

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
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.	See Comments Above	<b><i>The results did not include findings or criticism.</i></b>
d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.	See Comments Above	<b><i>The results did not include findings or criticism.</i></b>

## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

---

<b>Bank Reconciliations</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:  a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);  b) Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and  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.	RMW has obtained a listing of the Clerk's bank accounts and selected five for testing.  Evidence of reconciliation within two months was present.  A member of management who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of preparation.  The Clerk's office voids check's that have been outstanding for more than 12 months.	<b><i>The results did not include findings or criticism.</i></b>  <b><i>The results did not include findings or criticism.</i></b>  <b><i>The results did not include findings or criticism.</i></b>  <b><i>The results did not include findings or criticism.</i></b>

## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

---

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
4 Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).	A list of deposit sites and collection locations has been furnished and management has represented that the list is complete	<b><i>The results did not include findings or criticism.</i></b>
5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:  a) Employees that are responsible for cash collections do not share cash drawers/registers.	Each employee has their own cash drawer.	<b><i>The results did not include findings or criticism.</i></b>

# **Rapides Parish Clerk of Court**

## **Statewide Agreed-Upon Procedures**

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

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	None of the employees responsible for collecting cash are also responsible for preparing or making bank deposits.	<b><i>The results did not include findings or criticism.</i></b>
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.	No employees that are responsible for cash are responsible for posting collection entries to the general ledger. Additionally, a third individual that neither collects cash or posts to the general ledger is responsible for reconciliation.	<b><i>The results did not include findings or criticism.</i></b>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	See above.	
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	The administrative staff is covered by a bond policy that protects against theft.	<b><i>The results did not include findings or criticism.</i></b>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source	RMW randomly selected two deposit dates for testing.	<b><i>The results did not include findings or criticism.</i></b>

## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

---

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:		
a. Observe that receipts are sequentially pre-numbered.	The Clerk of Court keeps sequentially numbered receipts.	<b><i>The results did not include findings or criticism.</i></b>
b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.	The receipt totals matched the totals on deposit slips.	<b><i>The results did not include findings or criticism.</i></b>
c. Trace the deposit slip total to the actual deposit per the bank statement.	The deposit slip totals matched the actual deposits per the bank statement.	<b><i>The results did not include findings or criticism.</i></b>
d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).	Deposits were made within one business day of receipt.	<b><i>The results did not include findings or criticism.</i></b>
e. Trace the actual deposit per the bank statement to the general ledger.	RMW traced the actual deposit per the bank statement to the general ledger, and found no discrepancies.	<b><i>The results did not include findings or criticism.</i></b>

# **Rapides Parish Clerk of Court**

## **Statewide Agreed-Upon Procedures**

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

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).	All disbursements occur at the Clerk's offices at the Rapides Parish Courthouse.	<b><i>The results did not include findings or criticism.</i></b>
9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:		
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order.	<b><i>The results did not include findings or criticism.</i></b>
b) At least two employees are involved in processing and approving payments to vendors.	The Accounts Payable Deputy Clerk processes payments and the Clerk of Court or IT manager approves	<b><i>The results did not include findings or criticism.</i></b>
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	The Deputy Clerk Processes payments and can add vendor files to the accounting system, but the Clerk of Court Reviews any additions to vendors.	<b><i>The results did not include findings or criticism.</i></b>
d) Either the employee/official responsible for signing checks mails the payment or gives	The employee who mails checks is responsible for processing payments.	The risk for this activity is mitigated by thorough record keeping of invoices paid and

# **Rapides Parish Clerk of Court**

## **Statewide Agreed-Upon Procedures**

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

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p> <p>11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b)</p>	<p>Disbursements are supported by documentation.</p> <p>Segregation of duties was observed on disbursement documentation.</p> <p>Invoices were available for each electronic disbursement tested; however, there was no indication of approval by an authorized signer.</p>	<p>a third employee (neither the authorized signer or Accounts Payable Clerk) completing the bank reconciliation. In the future, an employee other than the accounts payable clerk will mail the payments.</p> <p><b><i>The results did not include findings or criticism.</i></b></p> <p><b><i>The results did not include findings or criticism.</i></b></p> <p>Few transactions occur that are electronically disbursed. Once processed, the transactions are entered into the general ledger by a separate employee than the accounts payable clerk. Then the account is reconciled by a third employee. In the future, we will document that these payments were approved.</p>

**Rapides Parish Clerk of Court*****Statewide Agreed-Upon Procedures******Schedule of Procedures, Results and Managements' Response (Continued)***

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Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.		

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

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## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

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Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	All selected transactions were supported by an invoice with written documentation for the purpose. No meals were charged for the selected statement.	<b><i>The results did not include findings or criticism.</i></b>

# **Rapides Parish Clerk of Court**

## **Statewide Agreed-Upon Procedures**

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

<b>Travel and Expense Reimbursement</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>15 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (<a href="http://www.gsa.gov">www.gsa.gov</a>).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>RMW was provided a list of all travel and travel related expense reimbursements and management's representation that the listing is complete.</p> <p>Per Diem rates agreed to amounts set by the General Services Administration.</p> <p>The Clerk's office doesn't reimburse actual costs. All reimbursements are based on the Per Diem amounts established by the GSA.</p> <p>Reimbursements were supported by appropriate documentation.</p> <p>Each reimbursement was reviewed and approved, in writing, by someone other than the person receiving the reimbursement.</p>	<p><b><i>The results did not include findings or criticism.</i></b></p> <p><b><i>The results did not include findings or criticism.</i></b></p> <p><b><i>The results did not include findings or criticism.</i></b></p> <p><b><i>The results did not include findings or criticism.</i></b></p>

## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

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

# **Rapides Parish Clerk of Court**

## **Statewide Agreed-Upon Procedures**

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

<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	The Clerk of Court Provided a listing of all employees and represented that the listing is complete. Five employees were randomly selected.	<b><i>The results did not include findings or criticism.</i></b>
18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:		
a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	The employees of the Clerk of Court have time sheets that document their attendance	<b><i>The results did not include findings or criticism.</i></b>
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	Leave is approved by department heads.	<b><i>The results did not include findings or criticism.</i></b>
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	The Clerk of Court has a cumulative leave record on time sheets that reflect leave accrued and taken during the year.	<b><i>The results did not include findings or criticism.</i></b>
19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination	Leave paid agreed to the cumulative leave due at termination and the pay rate was supported by the personnel file.	<b><i>The results did not include findings or criticism.</i></b>

## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

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Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.		
20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Management has represented that all payments were made and all associated forms were filed by required deadlines	<b><i>The results did not include findings or criticism.</i></b>

## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

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<b>Ethics</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:  a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.  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.	The selected employees completed the required ethics training.  The selected employees have signed that they read the ethics policy	<b><i>The results did not include findings or criticism.</i></b>  <b><i>The results did not include findings or criticism.</i></b>
22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.	An ethics designee has been appointed.	<b><i>The results did not include findings or criticism.</i></b>

## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

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Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	The Clerk of Court has no debt outstanding and did not incur any debt in the current year.	<b><i>The results did not include findings or criticism.</i></b>
25 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	See Above.	<b><i>The results did not include findings or criticism.</i></b>

## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

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

## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

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Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
27 Perform the following procedures, <b>verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</b>	We performed the procedures and discussed the results with management.	<b><i>The results did not include findings or criticism.</i></b>
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.	We performed the procedures and discussed the results with management.	<b><i>The results did not include findings or criticism.</i></b>
b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.	We performed the procedures and discussed the results with management.	<b><i>The results did not include findings or criticism.</i></b>
c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.	We performed the procedures and discussed the results with management.	<b><i>The results did not include findings or criticism.</i></b>
28 Randomly select 5 terminated employees (or	We performed the procedures and discussed	<b><i>The results did not include findings or</i></b>

## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

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Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.	the results with management.	<b>criticism.</b>
29 Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267 <sup>1</sup> . The requirements are as follows:  1. Hired before June 9, 2020 - completed the training; and  2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.	We performed the procedures and discussed the results with management.	<b>The results did not include findings or criticism.</b>

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<sup>1</sup> While it appears to be a good practice for charter schools to ensure its employees are trained to keep their information technology assets safe from cyberattack, charter schools do not appear required to comply with 42:1267. An individual charter school, though, through specific provisions of its charter, may mandate that all employees/officials receive cybersecurity training.

## **Rapides Parish Clerk of Court**

### **Statewide Agreed-Upon Procedures**

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

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<b>Sexual Harassment</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
30 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	Documentation demonstrating each employee completed at least one hour of sexual harassment training was available for all five of the selected employees/officials.	<b><i>The results did not include findings or criticism.</i></b>
31 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).	The Clerk's office has a written harassment policy posted on their website.	<b><i>The results did not include findings or criticism.</i></b>
32 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.	The annual report was provided, no complaints were reported throughout the year.	<b><i>The results did not include findings or criticism.</i></b>