

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



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September 20, 2024

INDEPENDENT AUDITORS' REPORT

To the Honorable Mrs. Marion Hopkins
Madison Parish Clerk of Court
Tallulah, Louisiana

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Madison 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 basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Madison 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 Madison 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 Madison Parish Clerk of Court's



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

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

ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

SUPPLEMENTARY INFORMATION

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

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

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 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
Alexandria, Louisiana

Madison Parish Clerk of Court

Management's Discussion and Analysis

June 30, 2024

This section of the Madison 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. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Clerk's assets (including infrastructure acquired after January 1, 2004) and all of the Clerk's liabilities (including long-term debt).

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

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

FUND FINANCIAL STATEMENTS

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

- **Governmental Funds** – These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Clerk's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.
- **Custodial Funds** – The custodial funds; the Advance Deposit Fund and the Registry of Court Fund, account for assets held by the Clerk as an agent for litigants. These funds are fiduciary in nature (assets equal liabilities). Consequently, the custodial funds have no measurement focus, but use the modified accrual basis of accounting.

Madison Parish Clerk of Court

Management's Discussion and Analysis

June 30, 2024

FINANCIAL ANALYSIS OF THE CLERK AS A WHOLE

NET POSITION

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

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
	<u>Governmental</u>	<u>Governmental</u>
	<u>Activities</u>	<u>Activities</u>
Assets:		
Current and Other Assets	\$ 128,385	\$ 178,022
Capital Assets	----	----
Total Assets	<u>128,385</u>	<u>178,022</u>
Deferred Outflows	<u>173,170</u>	<u>290,130</u>
Liabilities:		
Current Liabilities	11,093	18,782
Long-Term Liabilities	<u>892,376</u>	<u>963,449</u>
Total Liabilities	<u>903,469</u>	<u>982,231</u>
Deferred Inflows	<u>381,875</u>	<u>431,152</u>
Net Position:		
Invested in Capital Assets (Net)	----	----
Unrestricted	<u>(983,789)</u>	<u>(945,231)</u>
Total Net Position - Ending	<u>\$ (983,789)</u>	<u>\$ (945,231)</u>

As the presentation appearing above demonstrates, the Clerk has a deficit in Net position of \$983,789. This deficit is primarily caused by OPEB obligations and the Clerk's Net Pension Liability, totaling \$ 892,376. These liabilities are classified as long-term, and are not expected to arise for many years. Accordingly, the Clerk has sufficient assets to meet its ongoing obligations to creditors and other interested parties for the foreseeable future.

Madison Parish Clerk of Court

Management's Discussion and Analysis

June 30, 2024

CHANGES IN NET POSITION

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

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
	<u>Governmental</u>	<u>Governmental</u>
	<u>Activities</u>	<u>Activities</u>
<u>Program Revenue:</u>		
Charges for Services	\$ 464,436	\$ 497,143
Operating Grants and Contributions	30,000	25,800
Capital Grants and Contributions	----	----
Other	----	----
Total Revenue	<u>494,436</u>	<u>522,943</u>
<u>Program Expenses:</u>		
General Government	<u>541,935</u>	<u>549,000</u>
Total Expenses	<u>541,935</u>	<u>549,000</u>
Excess (Deficiency Before Transfers And Special Items)	(47,499)	(26,057)
Interest Income	<u>8,941</u>	<u>6,927</u>
Change in Net Position	<u>(38,558)</u>	<u>(19,130)</u>
Net Position – Beginning	(945,231)	(955,920)
Prior Period Adjustment (Note 9)	----	29,819
Net Position – Beginning, As Restated	<u>(945,231)</u>	<u>(926,101)</u>
Net Position – Ending	<u>\$ (983,789)</u>	<u>\$ (945,231)</u>

Governmental activities decreased the Clerk's net position by \$38,558. This decrease is attributable to changes in post-employment benefits.

FINANCIAL ANALYSIS OF THE CLERK'S FUNDS

The Clerk's salary fund, which is available for spending at the Clerk's discretion, reported a fund balance of \$ 117,292 which represents a decrease of \$ 41,948 in comparison to the previous balance. Differences between fund balances and net position reported for governmental activities are attributable to including capital assets in the determination of net position, and changes in OPEB and Net Pension Liabilities, which are not accounted for under the modified accrual focus.

Madison Parish Clerk of Court

Management's Discussion and Analysis

June 30, 2024

GENERAL FUND BUDGET HIGHLIGHTS

The Clerk's salary fund is required to adopt a budget and the budget is amended as necessary. In the current year the Clerk's revenues were less than budgeted amounts by \$8,223. The Clerk's expenses were greater than budgeted expenses by \$2,630. Budget variances for revenues and expenditures were within the acceptable range set by Louisiana Revised Statutes.

CAPITAL ASSET ADMINISTRATION

There were no capital asset additions in the current year.

DEBT ADMINISTRATION

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

MADISON PARISH CLERK OF COURT

STATEMENT OF NET POSITION

June 30, 2024

	Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 98,876
Receivables (Net)	29,509
Other Current Assets	-
Capital Assets	
Depreciable, Net of Accumulated Depreciation	-
Total Assets	128,385
<u>DEFERRED OUTFLOWS</u>	
Post-Employment Benefit Deferrals	15,031
Pension Funding Deferrals	158,139
Total Deferred Outflows	173,170
<u>LIABILITIES</u>	
Accounts Payable and Other Payables	2,473
Payroll Liabilities	5,106
Other Current Liabilities	3,514
Long-Term Liabilities	
Net OPEB Obligation	333,626
Aggregate Net Pension Liability	558,750
Total Liabilities	903,469
<u>DEFERRED INFLOWS</u>	
Post-Employment Benefit Deferrals	367,867
Pension Funding Deferrals	14,008
Total Deferred Inflows	381,875
<u>NET POSITION</u>	
Invested in Capital Assets, Net of Related Debt	-
Unrestricted	(983,789)
Total Net Position (Deficit)	\$ (983,789)

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

Madison Parish Clerk of Court

Statement of Activities

Year Ended June 30, 2024

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
	Expenses				
<u>Governmental Activities:</u>					
General Government	\$ 541,935	\$ 464,436	\$ 30,000	\$ -	\$ (47,499)
General Revenues:					
		Interest			8,941
		Total			8,941
		Change in Net Position			(38,558)
		Net Position Beginning			(945,231)
		Net Position Ending			\$ (983,789)

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

Madison Parish Clerk of Court

Balance Sheet

Governmental Funds - June 30, 2024

	<u>Salary Fund</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 98,876
Investments	-
Receivables (Net)	29,509
Due from Custodial fund	<u>-</u>
Total assets	<u>\$ 128,385</u>
<u>Liabilities and Fund Equity</u>	
<u>Liabilities:</u>	
Accounts Payable	\$ 2,473
Payroll Liabilities	5,106
Due to Custodial fund	<u>3,514</u>
Total Liabilities	<u>11,093</u>
<u>Fund equity:</u>	
Unassigned	<u>117,292</u>
Total fund equity	<u>117,292</u>
Total liabilities and fund equity	<u>\$ 128,385</u>

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

Madison 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

Total Fund Balances - Governmental Funds	\$	117,292
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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.	-
Long term liabilities and pension related deferred outflows and deferred inflows are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	<u>(1,101,081)</u>

Net Position of Governmental Activities	\$	<u>(983,789)</u>
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The accompanying notes are an integral part of the financial statements.

Madison Parish Clerk of Court

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

	<u>Salary Fund</u>
<u>Revenues:</u>	
Charges for Services	
Recording Fees	\$ 197,301
Legal Filing Fees	118,177
Child Support Filing Fees	25,978
Criminal Filing Fees	99,062
Licenses and Permits	1,072
Intergovernmental Revenues	30,000
Interest Income	8,941
Miscellaneous Revenues	<u>22,846</u>
Total Revenues	<u>503,377</u>
<u>Expenditures:</u>	
Payroll and Related Benefits	478,547
Office and Administrative	46,760
Filing Fees	6,173
Legal and Professional Fees	13,845
Capital Expenditures	<u>-</u>
Total Expenditures	<u>545,325</u>
Excess (Deficiency) of Revenues over Expenditures	(41,948)
Fund Balance - Beginning of the Year	<u>159,240</u>
Fund Balance - End of the Year	<u><u>\$ 117,292</u></u>

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

Madison 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

Net change in fund balances of Governmental Funds \$ (41,948)

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

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

Capital expenditures reported by Governmental Funds	-	
Depreciation expense reported on a government-wide basis	<u>-</u>	-

Activity related to postemployment benefits reported in the statement of activities that do not require the use of current financial resources and therefore are not reported by governmental funds.	<u>3,390</u>
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Change in net position of governmental activities \$ (38,558)

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

Madison Parish Clerk of Court

Statement of Fiduciary Net Position

Fiduciary Funds - Year Ended June 30, 2024

	Custodial Funds
<u>Assets</u>	
Cash & Cash Equivalents	\$ 716,794
Other Assets	<u>3,514</u>
Total Assets	<u>\$ 720,308</u>
<u>Liabilities</u>	
Other Liabilities	<u>33,446</u>
Total Liabilities	<u>33,446</u>
<u>Net Position</u>	
Restricted For:	
Individuals, Organizations, and Other Governments	<u>686,862</u>
Total Net Position	<u>\$ 686,862</u>

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

Madison Parish Clerk of Court

Statement of Changes in Fiduciary Net Position

Fiduciary Funds - Year Ended June 30, 2024

	Custodial Funds
<u>Additions</u>	
Deposits	\$ 525,704
Interest Earned	<u>5,727</u>
Total Additions	<u>531,431</u>
<u>Deductions</u>	
Distributions	
Litigants	59,337
Salary Fund	118,177
Others	<u>39,130</u>
Total Deductions	<u>216,644</u>
Changes in Net Position	314,787
Fiduciary Net Position - Beginning	<u>372,075</u>
Fiduciary Net Position - Ending	<u>\$ 686,862</u>

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

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

FINANCIAL REPORTING ENTITY

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

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

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

Based upon application of these criteria, the Madison Parish Clerk of Court was determined to be a component unit of the Madison Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Madison Parish Clerk of Court and do not present information on the police jury, the general government services provided

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

by that governmental unit, or the other governmental units that comprise the Madison Parish 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.

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.

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

FIDUCIARY FUNDS

Custodial Funds - Account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the Clerk of Court. The funds accounted for in the category include the Advance Deposit Fund and the Registry of the Court Fund. These funds are custodial in nature and have no measurement focus, but use the modified accrual basis of accounting.

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

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

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements:		
Governmental Funds	Modified Accrual Basis	Current Financial Resources
Fiduciary Funds	Modified Accrual Basis	None

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

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

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.

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

BUDGETARY CONTROL

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

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.

BAD DEBTS

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles, no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 2024.

INTERNAL ACTIVITY:

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

CAPITAL ASSETS

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

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value when received by the Clerk.

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

Capital assets are depreciated using the straight-line method and estimated useful lives ranging from 3 to 40 years. Useful lives are selected depending on the expected durability of the particular asset.

COMPENSATED ABSENCES

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

Full-time employees receive 10 days of non-cumulative vacation leave annually and 10 days of sick leave annually. Sick leave can be accumulated without limitation, but there is no provision for payment of accumulated sick leave upon termination or retirement. At June 30, 2024 there were no material amounts of accumulated and vested benefits relating to vacation and sick leave.

PENSIONS

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

DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

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

EQUITY CLASSIFICATIONS

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

NOTE 2 - CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

At June 30, 2024, the Clerk had \$729,402 in deposits (\$745,608 collected bank balance), held in three local banks, and cash equivalents of \$ 86,268. These deposits are secured from risk by \$607,181 in Federal Deposit Insurance, and \$200,000 of pledged securities.

Cash Equivalents

Cash Equivalents consist of amounts invested in the Louisiana Asset Management Pool. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities that have contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955. Generally accepted accounting principles require disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

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

- Credit Risk: LAMP is rated AAAm by Standard & Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of Credit Risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 43 days as of June 30, 2024.
- Foreign Currency Risk: Not applicable

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

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

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 entirely of amounts charged for services, totaling \$29,509. 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:

	Balance as of June 30, 2023	Additions	Deletions	Balance as of June 30, 2024
Depreciable Capital Assets				
Machinery & Equipment	125,159	----	----	125,159
Furniture and Fixtures	----	----	----	----
Other Assets	----	----	----	----
Accumulated Depreciation	(125,159)	----	----	(125,159)
Net Capital Assets	----	----	----	----

NOTE 5 - PENSION PLAN

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

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Louisiana Clerks' of Court Retirement and Relief Fund	\$ 558,750	\$ 158,139	\$ 14,008

PLAN DESCRIPTION

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

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

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

DEFERRED RETIREMENT OPTION PLAN

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

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

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

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

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

COST OF LIVING ADJUSTMENTS

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

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

In lieu of granting a cost-of-living increase as described above, LA statues allow the board to grant a cost-of-living increase where the benefits shall be calculated using the number of years of service at retirement or at death plus the number of years since retirement or death multiplied by the cost-of-living amount which cannot exceed \$1.

FUNDING POLICY

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 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.

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

FINANCIAL SUMMARY

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

Total Pension Liability	\$ 958,771,978
Plan Fiduciary Net Position	<u>743,647,402</u>
Net Pension Liability	<u>\$ 215,124,576</u>
Clerk's Proportionate Share (Percentage)	<u>0.25973%</u>
Clerk's Proportionate Share (Amount)	<u>\$ 558,750</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	632,103
Employer Contributions	(61,436)
<u>Pension Expense</u>	
Proportionate Share of Plan Pension Expense	123,209
Changes in Proportion	----
Changes in Benefit Terms	----
Employee Contributions	<u>(32,870)</u>
Changes in Deferred Outflows of Resources	(104,932)
Changes in Deferred Inflows of Resources	<u>2,676</u>
Ending Net Pension Liability	<u>558,750</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:

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Differences Between Expected and Actual Experience	\$ 3,017	\$ 5,687	\$ (2,670)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	62,322	----	62,322
Changes of Assumptions	27,855	----	27,855
Changes in Proportion	----	8,321	(8,321)
Employer Contributions Made After the Measurement Date	64,945	----	64,945
Total Deferrals	158,139	14,008	144,131
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(64,945)	----	(64,945)
Deferrals Subject to Amortization	<u>\$ 93,194</u>	<u>\$ 14,008</u>	<u>\$ 79,186</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	\$ 33,143
June 30, 2025	(283)
June 30, 2026	55,289
June 30, 2027	<u>(8,963)</u>
Total	<u>\$ 79,186</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%

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

Inflation Rate	2.40 %
Mortality Rates	Pub. – 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 Improvement Scale.
Expected Remaining Service Lives	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 System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were not deemed to be substantively automatic.

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

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

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income:		
Domestic and International	30.00%	2.50-3.50%
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% Discount Rate	Current Discount Rate 6.55%	1% Increase 7.55 % Discount Rate
Net Pension Liability	\$ 834,026	\$ 558,750	\$ 326,713

NOTE 6- OTHER POSTEMPLOYMENT BENEFITS

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

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

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

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

Employees covered by benefit terms – As of the measurement date June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	5
	<hr/>
	6
	<hr/>

TOTAL OPEB LIABILITY

The Clerk's total OPEB liability is \$331,346 as of the measurement date June 30, 2024, the end of the fiscal year.

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:

Inflation	2.4%
Salary increases	3.25%, including inflation
Prior Discount rate	3.86% annually
Discount rate	3.97% annually
Healthcare cost trend rates	Variable, decreasing from 6.75 % - 4.75% by 2032
Mortality	PubG.H-2010 Table

The discount rate was based on the Fidelity General Obligation AA-20 Year Yield on the applicable measurement dates.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

CHANGES IN THE TOTAL OPEB LIABILITY

Balance at June 30, 2023	<hr/>	\$ 331,346
Changes for the year:		
Service cost		14,785
Interest		13,261
Differences between expected and actual experience		(12,565)
Changes in assumptions		(8,049)
Benefit payments and net transfers		(5,152)
Net changes	<hr/>	2,280
		<hr/>
Balance at June 30, 2024	<hr/>	\$ 333,626
		<hr/>

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

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 (2.97%) or 1-percentage-point higher (4.97%) than the current discount rate:

	1.0% Decrease (2.97%)	Current Discount Rate (3.97%)	1.0% Increase (4.97%)
Total OPEB liability	\$ 382,263	\$ 333,626	\$ 293,133

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 trend rates:

	1.0% Decrease	Current Trend	1.0% Increase
Total OPEB liability	\$ 308,665	\$ 333,626	\$ 365,454

OPEB EXPENSE AND DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

For the year ended June 30, 2024, the Clerk recognized OPEB expense of \$(23,612). At June 30, 2024, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ ----	\$ (210,989)
Changes in assumptions	15,031	(156,878)
Total	\$ 15,031	\$ (367,867)

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

<u>Years ending June 30:</u>	
2025	(58,640)
2026	(58,640)
2027	(58,640)
2028	(58,640)
2029	(35,424)
Thereafter	(82,854)

Madison Parish Clerk of Court

Notes to Financial Statements

June 30, 2024

NOTE 7- DEFERRED COMPENSATION PLAN

All of the employees of the Madison Parish Clerk of Court are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their salary (not to exceed \$22,500 a year) to the plan on a pre-tax basis. The contributions are withheld from the employee's paycheck and the Clerk matches 3% of the employee's contribution. The contributions are fully vested immediately and remitted to a third-party administrator each pay period, where they are deposited to an account in the employee's name. The Madison Parish Clerk of Court does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2024, the Clerk's matching funds totaled \$ 14,600.

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

Madison Parish Clerk of Court

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual

Year Ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
Revenues:				
Charges for Services				
Recording Fees	\$ 220,000	\$ 193,500	\$ 197,301	\$ 3,801
Legal Filing Fees	102,500	105,000	118,177	13,177
Child Support Filing Fees	30,000	35,000	25,978	(9,022)
Criminal Filing Fees	105,000	100,500	99,062	(1,438)
Licenses and Permits	3,900	1,000	1,072	72
Intergovernmental Revenues	28,800	25,800	30,000	4,200
Interest Income	2,000	21,600	8,941	(12,659)
Miscellaneous Revenues	2,500	29,200	22,846	(6,354)
Total revenues	<u>494,700</u>	<u>511,600</u>	<u>503,377</u>	<u>(8,223)</u>
Expenses:				
Payroll and Related Benefits	464,783	467,500	478,547	(11,047)
Office and Administrative	43,440	52,245	46,760	5,485
Filing Fees	1,850	7,000	6,173	827
Legal and Professional Fees	-	15,950	13,845	2,105
Capital Expenditures	-	-	-	-
Total Expenses	<u>510,073</u>	<u>542,695</u>	<u>545,325</u>	<u>(2,630)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(15,373)</u>	<u>(31,095)</u>	<u>(41,948)</u>	<u>(10,853)</u>
Fund Balance - Beginning of Year	<u>159,240</u>	<u>159,240</u>	<u>159,240</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 143,867</u>	<u>\$ 128,145</u>	<u>\$ 117,292</u>	<u>\$ (10,853)</u>

Madison Parish Clerk of Court

Schedule of Changes in Net OPEB Liability
Retiree Healthcare Plan

	For the Year Ended June 30, 2018	For the Year Ended June 30, 2019	For the Year Ended June 30, 2020	For the Year Ended June 30, 2021	For the Year Ended June 30, 2022	For the Year Ended June 30, 2023	For the Year Ended June 30, 2024
<u>Total OPEB Liability</u>							
Beginning Balance	\$ 695,390	\$ 714,934	\$ 774,581	594,625	640,524	347,546	331,346
Service Cost	16,341	16,856	19,456	23,110	14,805	14,319	14,785
Interest	25,378	22,566	24,617	15,006	12,537	13,252	13,261
Changes in Assumptions	-	75,304	(182,045)	27,055	(56,705)	(36,289)	(8,049)
Differences Between Expected and Actual Experience	(809)	(33,412)	(26,896)	(8,812)	(258,902)	(2,000)	(12,565)
Benefit Payments	(21,366)	(21,667)	(15,088)	(10,460)	(4,713)	(5,482)	(5,152)
Ending Balance	<u>714,934</u>	<u>774,581</u>	<u>594,625</u>	<u>640,524</u>	<u>347,546</u>	<u>331,346</u>	<u>333,626</u>
<u>Fiduciary Net Position</u>							
Beginning Balance	-	-	-	-	-	-	-
Employer Contributions	21,366	21,667	15,088	10,460	4,713	5,482	5,152
Benefit Payments	(21,366)	(21,667)	(15,088)	(10,460)	(4,713)	(5,482)	(5,152)
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB Liability	\$ 714,934	\$ 774,581	\$ 594,625	\$ 640,524	347,546	331,346	333,626
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	\$ 233,816	\$ 241,415	\$ 240,324	\$ 247,061	\$ 242,448	\$ 251,320	\$ 250,535
Net OPEB Liability as a Percentage of Covered Payroll	305.77%	320.85%	247.43%	259.26%	143.35%	131.84%	133.17%
Notes to Schedule:							
<i>Benefit Change.</i>	None	None	None	None	None	None	None
<i>Changes of Assumptions.</i>							
<i>Discount Rate</i>	3.62%	3.13%	2.45%	1.92%	3.69%	3.86%	3.97%
<i>Mortality</i>	RPH - 2014	PubG - 2010	PubG - 2010	PubG - 2010	PubG - 2010	PubG - 2010	PubG - 2010
<i>Trend</i>	Variable	Variable	Variable	Variable	Variable	Variable	Variable

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

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

Madison Parish Clerk of Court

Schedule of Net Pension Liability Data Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective Net Pension Liability		Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
	Percent	Amount			
Clerk's Retirement and Relief Fund					
June 30, 2014	0.25464%	343,471	230,558	149.0%	79.37%
June 30, 2015	0.25239%	378,593	247,087	153.2%	78.13%
June 30, 2016	0.25046%	463,345	228,601	202.7%	74.17%
June 30, 2017	0.23777%	359,729	220,115	163.4%	79.69%
June 30, 2018	0.23707%	394,324	266,220	148.1%	79.07%
June 30, 2019	0.27380%	497,211	264,288	188.1%	77.93%
June 30, 2020	0.26654%	641,264	265,960	241.1%	72.09%
June 30, 2021	0.26351%	350,527	266,993	131.3%	85.40%
June 30, 2022	0.26079%	632,103	264,027	239.4%	74.09%
June 30, 2023	0.25973%	558,750	276,027	202.4%	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.

Madison 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	61,920	61,920	-	230,558	26.86%
June 30, 2015	62,221	62,221	-	247,087	25.18%
June 30, 2016	62,294	62,294	-	228,601	27.25%
June 30, 2017	58,453	58,453	-	220,115	26.56%
June 30, 2018	72,318	72,318	-	266,220	27.16%
June 30, 2019	71,950	71,950	-	264,288	27.22%
June 30, 2020	77,793	77,793	-	265,960	29.25%
June 30, 2021	81,433	81,433	-	266,993	30.50%
June 30, 2022	59,406	59,406	-	264,027	22.50%
June 30, 2023	61,416	61,416	-	276,027	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.

Madison Parish Clerk of Court

Schedule of Agency Head Reimbursements

Year Ended June 30, 2024

	Marion Hopkins
Salary/Wages	
Compensation	\$ 100,780
Supplemental Pay	30,000
Expense Allowance	13,375
Benefits	
Health Insurance	14,520
Dental Insurance	672
Vision Insurance	82
Life Insurance	1,473
Retirement	45,990
Auto Allowance	21,184
Payroll Taxes	2,426
Election Pay	1,800
Reimbursements	283

Madison 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***

	First Six Month Period Ended December 31, 2023	Second Six Month Period Ended June 30, 2024
Beginning Balance of Amounts Collected	<u>\$ 149,877</u>	<u>\$ 126,921</u>
Add: Collections		
Civil Fees	90,292	109,681
Bond Fees	-	-
Interest Earnings on Collected Balances	-	-
Criminal Criminal/Costs/Fees	-	-
Subtotal Collections	<u>90,292</u>	<u>109,681</u>
Less: Disbursements to Governments & Nonprofits		
Acadia Parish Sheriff	25	-
Avoyelles Parish Sheriff	103	-
Beauregard Parish Sheriff	106	-
Bossier Parish Sheriff	-	50
Caddo Parish Sheriff	74	140
Catahoula Parish Sheriff	-	31
Concordia Parish Sheriff	25	-
East Baton Rouge Parish Sheriff	1,263	1,014
East Carroll Parish Sheriff	31	126
Franklin Parish Sheriff	125	63
Grant Parish Sheriff	31	-
Jefferson Parish Sheriff	30	30
Lafayette Parish Sheriff	30	30
Lincoln Parish Sheriff	34	65
Livingston Parish Sheriff	-	43
Madison Parish Sheriff	5,809	6,761
Morehouse Parish Sheriff	60	-
Ouachita Parish Sheriff	1,236	726
Orleans Parish Sheriff	150	210

Madison 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 (Contd.)***

	First Six Month Period Ended December 31, 2023	Second Six Month Period Ended June 30, 2024
Rapides Parish Sheriff	35	135
Richland Parish Sheriff	177	90
St. Tammany Parish Sheriff	36	-
St. John the Baptist Sheriff	36	-
St. Landry Parish Sheriff	105	-
Tangipahoa Parish Sheriff	-	54
Tensas Parish Sheriff	30	-
Union Parish Sheriff	30	60
Webster Parish Sheriff	45	-
West Carroll Parish Sheriff	142	-
Louisiana Court of Appeals, 2nd Circuit	660	-
Louisiana Secretary of State	800	500
Judge's Supplemental Fund	3,713	2,973
Judicial Expense Fund	2,048	1,392
Battered Women's Shelter	140	70
Louisiana Supreme Court	59	171
Other Disbursements	300	676
Less: Amounts Retained by the Madison Parish Clerk of Court		
Self Disbursed Court Cost	61,016	57,160
Less: Disbursements to Individuals		
Court Reporter Fees	3,426	1,515
Curator Fees	1,292	-
Civil Fee Refunds	30,026	17,070
Subtotal Disbursements / Retainage	113,248	91,155
Ending Balance of Amounts Collected but not Disbursed	\$ 126,921	\$ 145,447



**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**

September 20, 2024

The Honorable Marion Hopkins
Madison Parish Clerk of Court
Tallulah, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Madison 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 Madison Parish Clerk of Court's basic financial statements and have issued our report thereon dated September 20, 2024.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that have been identified. We did identify certain deficiencies in internal control, described



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

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

in the accompanying schedule of findings as items 2024-001 that we consider to be material weaknesses.

COMPLIANCE AND OTHER MATTERS

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

MADISON PARISH CLERK OF COURT'S RESPONSES TO FINDINGS

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

PURPOSE OF THIS REPORT

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



Rozier, McKay, & Willis
Certified Public Accountants
Alexandria, Louisiana

MADISON PARISH CLERK OF COURT

Schedule of Findings

For the Year Ended June 30, 2024

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditor's Report on the primary government financial statements for the Madison 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 one material weaknesses, reported at (2024-001)
- The result of the audit disclosed no instances of noncompliance required to be reported in accordance with generally accepted governmental auditing standards.

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

Finding 2024-001: Reconciliation of Accounts

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

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

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

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

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

Madison Parish Clerk of Court
Management's Corrective Action Plan
June 30, 2024

<u>SECTION I</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
<p style="text-align: center;">FINDINGS:</p> <p><u>Finding 2024-001: Reconciliation of Accounts:</u> The Clerk of Court has not reconciled the individual suit balances in the Clerk's Advance Deposit Fund with the corresponding unsettled deposits liability. In addition, amounts in the Advance Deposit Fund are required to be remitted to the state treasury after 5 years of inactivity, which had not been done at the end of the fiscal year.</p>	<p style="text-align: center;">RESPONSE:</p> <p><u>Response:</u> The Clerk's Office has monitored the monthly deposits and disbursements during the year ended June 30, 2024, and has been able to reconcile all current year activity to the unsettled deposits liability. We will continue working towards resolving this matter, though many of these records were unavailable when the current Clerk took office.</p>
<u>SECTION II</u> MANAGEMENT LETTER	
Not Applicable- No Management Letter issued	Response – Not Applicable

Madison Parish Clerk of Court
Summary of Prior Year Findings
June 30, 2024

<u>SECTION I</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
FINDINGS:	RESPONSE:
<p><u>Finding 2023-001: Reconciliation of Accounts:</u> The Clerk of Court has not reconciled the individual suit balances in the Clerk’s Advance Deposit Fund with the corresponding unsettled deposits liability. In addition, amounts in the Advance Deposit Fund are required to be remitted to the state treasury after 5 years of inactivity, which had not been done at the end of the fiscal year.</p>	<p><u>Unresolved – See Finding 2024-001</u></p>
<p><u>Finding 2023-002: Local Government Budget Act</u> The Clerk did not publish a notice stating that the Amended Operating Budget for the year ended June 30, 2023 would be publicly available, and explaining when the public hearing would occur.</p>	<p><u>Resolved</u></p>
<p><u>Finding 2023-003: Late Audit Report</u> The Clerk’s audit report was submitted more than six months after the end of the fiscal year.</p>	<p><u>Resolved</u></p>
<u>SECTION II</u> MANAGEMENT LETTER	
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 Madison Parish Clerk of Court and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Madison 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 20, 2024



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

160 Brown's Bend Road
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Online: CenlaCPAs.com

Madison Parish Clerk of Court

Statewide Agreed-Upon Procedures

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

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

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

Madison 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
<p>unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.</p> <p>d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.</p>		

Madison Parish Clerk of Court

Statewide Agreed-Upon Procedures

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

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include written evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliations was prepared (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement's closing date, if applicable.</p>	<p>RMW has obtained a listing of the Clerk of Court's bank accounts and selected all accounts related to the entity's business operations for testing.</p> <p>There is evidence that the bank reconciliations were prepared within 2 months of the related statement closing date.</p> <p>The Clerk both issues checks and performs reconciliations.</p> <p>Some of the bank accounts selected for testing contained checks that had been outstanding for more than 12 months.</p>	<p><i>The results did not include findings or criticism.</i></p> <p><i>The results did not include findings or criticism.</i></p> <p>We will confer with our auditors, and determine if the benefit of separating these duties outweighs the costs of additional staffing.</p> <p>We researched checks outstanding more than 12 months in our operating account: however, one of our fiduciary accounts had a number of long-outstanding checks. We will make efforts to remit all outstanding checks to the Unclaimed Property Division in the future, and void checks outstanding for more than 12 months.</p>

Madison 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.	<i>The results did not include findings or criticisms.</i>
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 register / drawer.	

Madison 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.	The employees that collect cash do not make bank deposits.	<i>The results did not include findings or criticisms.</i>
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	The same employee who posts collection entries to the general ledger does not collect cash.	<i>The results did not include findings or criticisms.</i>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	The same employee who reconciles cash collections to the general ledger does not collect cash.	<i>The results did not include findings or criticisms.</i>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	The administrative staff is covered by an insurance policy for theft	<i>The results did not include findings or criticisms.</i>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as	RMW randomly selected two deposit dates for testing.	<i>The results did not include findings or criticisms.</i>

Madison 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
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. b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip. c. Trace the deposit slip total to the actual deposit per the bank statement. d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100). e. Trace the actual deposit per the bank statement to the general ledger.	 The entity uses sequentially pre-numbered receipts in the collection process. The receipt totals matched the totals on deposit slips. The deposit slip totals matched the actual deposits per the bank statement. Deposits were made within one day of collection. RMW traced the actual deposit per the bank statement to the general ledger and found no discrepancies.	 <i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i>

Madison 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
8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).	All disbursements are processed at the Clerk's offices, which are located at the Madison Parish Courthouse.	<i>The results did not include findings or criticisms.</i>
9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:	A listing of employees involved with non-payroll purchasing and payment functions was obtained.	<i>The results did not include findings or criticisms.</i>
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making a purchase.	The results did not include findings or criticisms.
b) At least two employees are involved in processing and approving payments to vendors.	The Clerk can receive, process, and approve an invoice.	Though one employee can sign and mail checks, it is management's opinion that the cost of taking corrective action exceeds the benefit of correcting this issue.
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	The same employee is responsible for processing payments and adding or modifying vendor files.	The Entity will examine its procedures, but segregation of duties presents a challenge, because of the small size of the staff. It is management's opinion that the cost of taking corrective action exceeds the benefit of correcting this issue.

Madison 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>d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p> <p>11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized</p>	<p>The same employee signs checks and mails payment.</p> <p>Disbursements are supported by documentation.</p> <p>Segregation of duties was observed on disbursement documentation.</p> <p>Each electronic disbursement was approved by only those persons authorized to disburse funds per the entity's policy, and approved by the required number of authorized signers per the entity's policy.</p>	<p>Though one employee can sign and mail checks, it is management's opinion that the cost of taking corrective action exceeds the benefit of correcting this issue.</p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Madison 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
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.		

Madison Parish Clerk of Court

Statewide Agreed-Upon Procedures

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

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.	The Clerk of Court does not have any credit cards, bank debit cards, fuel cards, or P-cards.	<i>The results did not include findings or criticisms.</i>
13 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and: a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.	See Comments Above	<i>The results did not include findings or criticisms.</i>
b. Observe that finance charges and late fees were not assessed on the selected statements.	See Comments Above	<i>The results did not include findings or criticisms.</i>

Madison Parish Clerk of Court

Statewide Agreed-Upon Procedures

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

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	The Clerk of Court does not have any credit cards, bank debit cards, fuel cards, or P-cards.	<i>The results did not include findings or criticisms.</i>

Madison Parish Clerk of Court

Statewide Agreed-Upon Procedures

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

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
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: a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov). b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased. c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h). d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	RMW was given access to the general ledger system containing all travel and travel-related expense reimbursements. Per Diem rates agreed to amounts set by the General Services Administration. All reimbursements are based on the Per Diem amounts established by the GSA, or supported by an original itemized receipt. The reimbursements are supported by documentation of the business/public purpose. The reimbursements were approved in writing from someone other than the person receiving the reimbursement, except for reimbursements to the Agency Head, which are not required to be approved by anyone else.	<i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i>

Madison Parish Clerk of Court

Statewide Agreed-Upon Procedures

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

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
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:	The Entity did not initiate or renew any contracts during the current year, excluding the practitioner's.	<i>The results did not include findings or criticisms.</i>
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.	See Comments Above.	<i>The results did not include findings or criticisms.</i>
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).	See Comments Above.	<i>The results did not include findings or criticisms.</i>
c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.	See Comments Above.	<i>The results did not include findings or criticisms.</i>
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.	See Comments Above.	<i>The results did not include findings or criticisms.</i>

Madison Parish Clerk of Court

Statewide Agreed-Upon Procedures

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

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
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 was complete. Five employees were randomly selected.	<i>The results did not include findings or criticisms.</i>
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 selected employees had time sheets that documented their attendance	<i>The results did not include findings or criticisms.</i>
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	Attendance and Leave was approved for the selected employees.	<i>The results did not include findings or criticisms.</i>
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	Leave accrued or taken during the pay period was reflected in the entity's records.	<i>The results did not include findings or criticisms.</i>
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	There were no employees terminated during the current period.	<i>The results did not include findings or criticisms.</i>

Madison Parish Clerk of Court

Statewide Agreed-Upon Procedures

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

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

Madison Parish Clerk of Court

Statewide Agreed-Upon Procedures

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

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
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.	Documentation was available substantiating each employee took the required training. Each employee acknowledged that they had read the ethic policy during the fiscal period.	<i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i>
22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.	The entity appointed an ethics designee as required.	<i>The results did not include findings or criticisms.</i>

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Statewide Agreed-Upon Procedures

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

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

Madison Parish Clerk of Court

Statewide Agreed-Upon Procedures

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

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

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Statewide Agreed-Upon Procedures

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

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
27 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."	We performed the procedures and discussed the results with management	<i>The results did not include findings or criticisms.</i>
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	<i>The results did not include findings or criticisms.</i>
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.	<i>The results did not include findings or criticisms.</i>
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.	<i>The results did not include findings or criticisms.</i>
28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in	We performed the procedures and discussed the results with management.	<i>The results did not include findings or criticisms.</i>

Madison Parish Clerk of Court

Statewide Agreed-Upon Procedures

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

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.</p> <p>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. The requirements are as follows:</p> <ol style="list-style-type: none">1. Hired Before June 9, 2020 – Completed the training; and2. Hired on or after June 9, 2020 – Completed the training within 30 days of initial service or employment.	<p>We performed the procedures and discussed the results with management.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Madison Parish Clerk of Court

Statewide Agreed-Upon Procedures

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

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
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.	<i>The results did not include findings or criticisms.</i>
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 the sexual harassment policy in a conspicuous location on the entity's premises.	<i>The results did not include findings or criticisms.</i>
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 Clerk's office did not have any reported instances of sexual harassment in the current year.	<i>The results did not include findings or criticisms.</i>