

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

**THE OFFICE OF THE CLERK OF THE CRIMINAL
DISTRICT COURT - ORLEANS PARISH
NEW ORLEANS, LOUISIANA**

DECEMBER 31, 2021

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INDEPENDENT AUDITOR'S REPORT

The Office of the Clerk of the Criminal District Court -
Orleans Parish
2700 Tulane Avenue
New Orleans, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of The Office of the Clerk of the Criminal District Court - Orleans Parish (hereafter Clerk of Court), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Clerk of Court's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Clerk of Court, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information beginning on page 7 and page 46, and the schedule of proportionate share of the net pension liability on page 47, and the schedule of pension contributions on page 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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, reimbursements, benefits and other payments to agency head or chief executive officer are presented for purposes of additional analysis as required by the Louisiana Revised Statute (R.S.) 24:513(A)(3) and are not a required part of the basic financial statements. The justice system funding schedule - collecting / disbursing entity and the justice system funding schedule - receiving entity are presented for purposes of additional analysis, as required by Louisiana Revised Statute (R.S.) 24:515.2, and are not a required part of the basic financial statements.

The schedule of compensation, reimbursements, benefits and other payments to agency head or chief executive officer on page 50, the justice system funding schedule - collecting / disbursing entity on page 51, and the justice system funding schedule - receiving entity on page 52, are the responsibility of management and were 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 schedule of compensation, reimbursements, benefits and other payments to agency head or chief executive officer, the justice system funding schedule - collecting / disbursing, and the justice system funding schedule - receiving entity, are 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 June 20, 2023 on our consideration of the Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Clerk of Court's 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.

LeBlanc & Associates CPAs, L.L.C.

Metairie, LA
June 20, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021

The Office of the Clerk of the Criminal District Court - Orleans Parish (Clerk of Court) management’s discussion and analysis is intended to assist the reader in focusing on significant financial issues, provide an overview of the Clerk of Court’s financial activity, and identify changes in the Clerk of Court’s financial position and its ability to address the next and subsequent year challenges. It also identifies any material deviations from the financial plan and identifies individual fund issues or concerns. This is a requirement of the Governmental Accounting Standards Board Statement No. 34 (GASB 34) *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments* and is intended to provide the financial results for the fiscal year ending December 31, 2021.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements provide a perspective of the Clerk of Court as a whole. These statements use the full accrual basis of accounting similar to private sector companies. There are two government-wide statements; the Statement of Net Position and the Statement of Activities.

The Statement of Net Position, combines and consolidates governmental funds’ current financial resources (short-term expendable resources) with capital assets, long-term obligations, deferred outflows/inflows of resources, regardless if they are currently available or not.

Consistent with the full accrual basis method of accounting, the Statement of Activities accounts for current year revenues and expenses regardless of when cash is received or paid. The intent of this statement is to summarize and simplify the user’s analysis of the costs of various services.

FUND FINANCIAL STATEMENTS

The fund statements are reported using the modified accrual basis of accounting. Under this basis of accounting, revenues are recorded when received except where they are measurable and available and therefore represent resources that may be appropriated. Expenditures are accounted for in the period that goods and services are used. In addition, capital asset purchases are expensed and not recorded as assets. Debt payments are recorded as expenditures in the current year and future debt obligations are not recorded.

The Clerk has two types of funds: Governmental Funds and Fiduciary Funds.

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021

Governmental Funds

The general fund, commonly referred to as the expense fund, is the only fund of the Clerk of Court. Louisiana Revised Statute, Section 1381.3 establishes the Clerk of Court’s expense fund for the purpose of accounting for all funds collected as clerk’s fees, interest on investments and any other funds generated by the Clerk of Court. Expenditures may be made from the expense fund to defray the operating costs of the Clerk of Court’s office.

Fiduciary Funds

The fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the operations of the Clerk’s office. The accounting used for fiduciary funds is much like that used for proprietary funds. The funds accounted for in this category by the Clerk’s Office relate to prisoner release bonds that have been set by the court. These accounts are increased when the individual(s) deposit the bond set by the court and decreased upon disposition of the case by order of a judge for bonds.

FINANCIAL ANALYSIS OF THE CLERK OF COURT

STATEMENT OF NET POSITION:	12/31/2021	12/31/2020
ASSETS		
Current assets	\$ 484,001	\$ 874,870
Capital assets, net	<u>477,865</u>	<u>292,310</u>
Total assets	<u>961,866</u>	<u>1,167,180</u>
Deferred outflows of resources	<u>1,873,283</u>	<u>2,782,492</u>
LIABILITIES		
Accounts payable	841	-
Current liabilities	17,640	50,900
Deferred revenue	<u>-</u>	<u>429,976</u>
Total current liabilities	<u>18,481</u>	<u>480,876</u>
Long Term Liabilities - Pension	<u>4,272,895</u>	<u>6,408,744</u>
Deferred inflows of resources	<u>1,721,454</u>	<u>576,101</u>
NET POSITION		
Invested in capital assets	477,865	292,310
Restricted	17,640	50,900
Unrestricted	<u>(3,673,186)</u>	<u>(3,859,259)</u>
Total Net Position	<u>\$ (3,177,681)</u>	<u>\$ (3,516,049)</u>

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021

As indicated by the statement above, total net position increased from the prior year by \$338,368 resulting in ending net position of \$(3,177,681). The decrease in net position is a result of the current period change in net position, the recording of entries in accordance with GASB 68 & 71 including the recording of the net pension liability, and deferred outflows/inflows. Net position can be separated into three categories: invested in capital assets, restricted and unrestricted. The current year unrestricted net position is \$(3,673,186). The unrestricted net position is an accumulation of prior years’ operating results. This balance is directly affected each year by the Clerk of Court’s operating results and changes to net pension liability, deferred outflows and deferred inflows.

Net position invested in capital assets is a combination of capital assets at original cost less accumulated depreciation. The original cost of capital assets is an accumulation of capital assets year after year less any capital disposals. The accumulated depreciation is the accumulation of depreciation expense since acquisition. In accordance with accounting principles generally accepted in the United States of America, depreciation expense is recorded on the original cost of the asset, less an estimated salvage value, expensed over the estimated useful life of the asset. In the current year there was an increase in the net position invested in capital assets in the amount of \$185,555, as a result of purchases of capital assets in the amount of \$273,456 and depreciation expense in the amount of \$87,901.

The current year restricted net position is \$17,640. These funds are restricted for the payment of expungement fees due to other agencies.

INVESTED IN CAPITAL ASSETS

	<u>12/31/2021</u>	<u>12/31/2020</u>
Furniture and equipment	\$ 778,184	\$ 640,202
Building Improvements	172,689	37,215
Vehicles	247,344	247,344
Less: accumulated depreciation	<u>(720,352)</u>	<u>(632,451)</u>
Net capital assets	<u>\$ 477,865</u>	<u>\$ 292,310</u>

RESULTS OF OPERATIONS

STATEMENT OF ACTIVITIES:

	<u>12/31/2021</u>	<u>12/31/2020</u>
Program revenues	\$ 5,437,127	\$ 5,096,245
Program expenses	<u>(5,207,299)</u>	<u>(5,324,310)</u>
Increase (decrease) in Net Position	<u>229,828</u>	<u>(228,065)</u>
Interest and miscellaneous income	108,540	7,852
Change in net position	<u>338,368</u>	<u>(220,213)</u>
Net Position January 1,	<u>(3,516,049)</u>	<u>(3,295,836)</u>
Net Position December 31,	<u>\$ (3,177,681)</u>	<u>\$ (3,516,049)</u>

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021

ORIGINAL VS. REVISED BUDGET

As required by state law, the Clerk of Court adopts the original budget for the office prior to the commencement of the fiscal year to which the budget applies.

REVENUE BUDGET

The Clerk of Court’s general fund revenues of \$5,545,667 were more than budgeted revenue of \$4,916,186 by \$629,481, a variance of approximately 12.8%.

EXPENDITURE BUDGET

The Clerk of Court’s general fund expenditures of \$5,474,143 were more than the budgeted expenditures of \$4,915,896 by \$558,247, a variance of approximately 11.4%.

The actual change in fund balance was in excess of budgeted change in fund balance by \$71,234. Therefore, the increase in actual expenses over budgeted expenses was covered by an increase in actual revenue over budgeted revenue for in-behalf payments, state reimbursed election expenses and grant revenue.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The operations of the Clerk of Court's office are highly reliant upon appropriations from the City of New Orleans and from the State of Louisiana. Due to the heavy reliance of funding from other agencies, the Clerk of Court's Office could be effected by a downturn in the economy and a decline in funding from the state and local government.

CONTACTING THE OFFICE OF THE CLERK OF THE CRIMINAL DISTRICT COURT - ORLEANS PARISH'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the Clerk of Court’s finances and demonstrate the Clerk of Court’s accountability for money it receives. If you have questions about this report or need additional information, contact Mr. Larry C. Cager, Chief Deputy Clerk, at Room 114, 2700 Tulane, New Orleans, Louisiana 70119.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT - ORLEANS PARISH
STATEMENT OF NET POSITION
DECEMBER 31, 2021

ASSETS:

Current Assets:

Cash and Cash Equivalents	\$ 474,245
Accounts Receivable	<u>9,756</u>

Total Current Assets	<u>484,001</u>
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Non-current Assets:

Capital Assets, Net	<u>477,865</u>
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Total Non-Current Assets	<u>477,865</u>
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Total Assets	<u>961,866</u>
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Total Deferred Outflows of Resources	<u>1,873,283</u>
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LIABILITIES:

Current Liabilities:

Accounts Payable	841
Current Liabilities	<u>17,640</u>

Total Current Liabilities	<u>18,481</u>
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Long-term Liabilities:

Net Pension Liability	<u>4,272,895</u>
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Total Liabilities	<u>4,291,376</u>
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Total Deferred Inflows of Resources	<u>1,721,454</u>
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NET POSITION:

Net Investment in Capital Assets	477,865
Restricted	17,640
Unrestricted	<u>(3,673,186)</u>

Total Net Position	<u><u>\$(3,177,681)</u></u>
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The notes to the financial statements are an integral part of this statement.

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT - ORLEANS PARISH
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Activities</u>	<u>Expenses</u>	<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Net Revenue and Changes in Net Position</u>
Governmental Activities:				
General - Governmental	\$ 5,207,299	\$ 368,377	\$ 5,068,750	\$ 229,828
Total	<u>5,207,299</u>	<u>368,377</u>	<u>5,068,750</u>	<u>229,828</u>
General Revenues:				
Interest and Miscellaneous Income				<u>108,540</u>
Total General Revenues				<u>108,540</u>
Change in Net Position				338,368
Net Position (deficit) - January 1, 2021				<u>(3,516,049)</u>
Net Position (deficit) - December 31, 2021				<u>\$ (3,177,681)</u>

The notes to the financial statements are an integral part of this statement.

**FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS**

THE OFFICE OF THE CLERK OF THE
 CRIMINAL DISTRICT COURT - ORLEANS PARISH
 GOVERNMENTAL FUND
 BALANCE SHEET
 DECEMBER 31, 2021

ASSETS

Cash and Cash Equivalents	\$ 474,245
Accounts Receivable	<u>9,754</u>
Total Assets	<u><u>483,999</u></u>

LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable	841
Current Liabilities	<u>17,640</u>
Total Liabilities	<u>18,481</u>

Fund Balance

Restricted	17,640
Unassigned	<u>447,878</u>
Total Fund Balance	<u>465,518</u>

Total Liabilities and Fund Balance	<u><u>\$ 483,999</u></u>
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The notes to the financial statements are an integral part of this statement.

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

Total Fund Balance at December 31, 2021 - Governmental Fund	\$ 465,518
Amounts reported for governmental activities in the Statement of Net Position is different because of:	
Cost of capital assets at December 31, 2021	1,198,219
Less: Accumulated depreciation as of December 31, 2021	
Furniture and Equipment	(720,352)
Deferred Outflows of Resources	1,873,283
Net Pension Liability	(4,272,895)
Deferred Inflows of Resources	<u>(1,721,454)</u>
Net Position at December 31, 2021	<u>\$ (3,177,681)</u>

The notes to the financial statements are an integral part of this statement.

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES

On-behalf payments	\$ 4,638,774
State reimbursement-election expenses	206,855
Bond Fees	106,202
Service Fees	18,755
Expungement Fees	39,600
Reimbursed Expenses	(3,035)
Grants	429,976
Miscellaneous	107,810
Interest Income	730
Total Revenues	<u>5,545,667</u>

EXPENDITURES

Salaries and fringe benefits	4,533,153
Election salaries and fringe benefits	218,121
Professional services	52,937
Repairs and maintenance	838
Election expenses	10,307
Office supplies	23,601
Office expense	127,739
Equipment Rental	6,466
Printing	8,051
Postage	5,396
Telephone	21,322
Clerk's Supplemental Compensation Expense	25,625
Convention, meeting and travel	8,672
Federal & State Grant Expenditures	151,247
Miscellaneous	4,092
Interest and Bank Charges	3,120
Capital Outlay	273,456
Total Expenditures	<u>5,474,143</u>

Net Change in Fund Balance	<u>71,524</u>
Fund Balance - January 1, 2021	<u>393,994</u>
Fund Balance - December 31, 2021	<u>\$ 465,518</u>

The notes to the financial statements are an integral part of this statement.

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT - ORLEANS PARISH
RECONCILIATION OF THE GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Net Change in Fund Balance - General Fund (Statement E) \$ 71,524

Amounts Reported for governmental activities in the Statement of
Activities are different because:

Capital outlays are reported in governmental funds as expenditures,
however, in the Statement of Activities, the cost of those
assets are allocated over their estimated useful lives as depreciation
expense. This is the amount by which depreciation exceeds
capital outlays in the current period:

Depreciation expense	(87,899)
Capital outlays	273,456

Governmental funds report employer contributions to its pension plans as
expenditures; however, in the Statement of Activities, pension expense represents
the Clerk's proportionate share of the Clerks' change in net pension liability (171,904)

Revenue reported in the Statement of Activities for the Clerks' proportionate share
of non-employer contributions to the pension plans does not provide current
financial resources and, therefore, is not reported as revenue in the governmental
funds. 253,191

Change in Net Position of governmental activities (Statement B) \$ 338,368

The notes to the financial statements are an integral part of this statement.

FIDUCIARY FUND STATEMENTS

THE OFFICE OF THE CLERK OF THE
 CRIMINAL DISTRICT COURT - ORLEANS PARISH
 STATEMENT OF NET POSITION - CUSTODIAL FUND
 DECEMBER 31, 2021

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 2,257,007
Total Assets	2,257,007
LIABILITIES	
Bonds Payable	26,350
Total Liabilities	26,350
NET POSITION	
Restricted	2,230,657
Total Net Position	\$ 2,230,657

The notes to the financial statements are an integral part of this statement.

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT - ORLEANS PARISH
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
DECEMBER 31, 2021

	<u>Custodial Funds</u>
ADDITIONS	
Cash Bond Collected	\$ 1,012,007
Total Additions	1,012,007
DEDUCTIONS	
Cash Bonds Released	951,340
Total Deductions	951,340
Net Increase (decrease) in Fiduciary Net Position	60,667
NET POSITION	
Net Position - Beginning	2,169,990
Net Position - Ending	\$ 2,230,657

The notes to the financial statements are an integral part of this statement.

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, The Office of the Clerk of the Criminal District Court - Orleans Parish (Clerk of Court) serves as ex-officio custodian of voting machines and performs other election duties. The Clerk of Court is also a member of the Parish Jury Commission, which impanels persons for jury duty. The Clerk of Court is elected for a four-year term.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

Reporting Entity

The Clerk of Court is an independently elected official; however, the Clerk of Court is fiscally dependent on the City of New Orleans (the City). The City maintains and operates the parish courthouse in which the Clerk of Court's office is located, provides funds for equipment, furniture, and payroll of the Clerk of Court's office. Although the Clerk of Court is fiscally dependent on the City, the Clerk of Court is not considered to be a component unit of the City. The most recently issued Comprehensive Annual Financial Report (CAFR) of the City of New Orleans stated that the Clerk of Court's office is an independently elected official, prepares their own budget, and operates independently from the City of New Orleans, and therefore is not included in the CAFR of the City.

The accompanying financial statements present information on the Clerk of Court's Expense Fund, as established by Louisiana Revised Statute, Section 1381.3, and custodial funds for assets held in trust for others. The on-behalf payments as described in the accompanying notes do not present information on the City, the general government services provided by that governmental unit, or the other governmental units that comprise that financial reporting entity.

Financial Statement Reporting

Government-Wide Financial Statements:

The government-wide financial statements of the Clerk of Court consist of the Statement of Net Position and the Statement of Activities, and report information on all of the nonfiduciary activities of the Clerk of Court. Funds that are fiduciary in nature are not included in the Government-Wide Financial Statements.

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Statement Reporting (continued)

Fund Financial Statements:

The Clerk of Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Clerk functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The Clerk of Court's funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental Fund

The governmental fund accounts for all of the Clerk of Court's general activities. This fund focuses on the sources, uses, and balances of current financial resources. The difference between the governmental fund's assets and liabilities is reported as fund balance. In general, the fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Clerk of Court. The Clerk of Court maintains one governmental fund which is the expense fund. The expense fund is the primary operating fund of the Clerk of Court. It accounts for all financial resources, except those required to be accounted for as fiduciary funds. The expense fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Clerk of Court policy.

Fiduciary Fund

Fiduciary funds reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classification: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for assets held for individuals, private organizations and other governments. The Clerk has no trust funds. Custodial funds are those fiduciary activities not conducted through a trust. The Clerk's only custodial fund accounts is the cash bonds fund. The cash bonds are held for litigants pending court action. The fiduciary fund uses the full accrual basis of accounting.

Measurement Focus/Basis of Accounting

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Clerk of Court as a whole. These statements included all the financial activities of the Clerk. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*.

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus/Basis of Accounting (continued)

Program Revenues – Program revenues included in the Statement of Activities are derived directly from the Clerk of Court users as a fee for services; program revenues reduce the cost of the function to be financed from the Clerk of Court’s general revenues. Program revenues also include On-behalf of payments made by the City of New Orleans, election expense reimbursements from the State of Louisiana and grant revenue.

Fund Financial Statements (FFS)

The amounts reflected in the governmental fund are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Clerk of Court operations.

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

Revenues

Revenues from charges for services are recorded when earned. Expenditure-driven grants are recorded when the reimbursable expenditure has been incurred. Interest earnings are recorded when the investments have matured and the interest is available.

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishments, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus/Basis of Accounting (continued)

Deferred Revenues

Deferred revenues arise when resources are received by the Clerk of Court before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Clerk of Court has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

Fiduciary Fund Statements

Fiduciary funds are accounted for on a flow of economic resources measurement focus, and the accrual basis of accounting. All assets and all liabilities associated with the operation of these funds are included on the statement of net position. In fiduciary funds, a liability for the beneficiaries of the fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from the custodial funds.

Cash and Cash Equivalents

Cash includes amounts in demand deposits and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the clerk may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Deferred Outflows/Inflows of Resources

Within the statement of net position, in addition to assets, the statement will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Investments

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

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets

The proposed budget, which is prepared on the modified accrual basis of accounting, must be approved by the City Council of the City of New Orleans. The budget is legally adopted and amended, as necessary, by the Clerk of Court. All appropriations lapse at year-end. For the expense fund, the Clerk of Court has established a budget for service fees, court allocation-fines and costs revenues, state reimbursements, interest, evidence revenues and grant revenues. Budget amounts included in the accompanying budgetary comparison schedule included the original adopted budget. The original budget of the Clerk of Court include the amounts adopted by the City of New Orleans for 2021 to fund this office.

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk of Court maintains a threshold level of \$1,000 or more for capitalizing assets. Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful life:

<u>Description</u>	<u>Estimated Life</u>
Furniture and Equipment	5 years
Vehicles	5 years
Building Improvements	15 years

Net Position Classification

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

1. Net Investment in Capital Assets - The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation. At December 31, 2021 the net position for investment in capital assets was \$477,865.
2. Restricted Net Position - Net position is reported as restricted when constraints placed on use are either: (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. At December 31, 2021 the restricted net position was \$17,640.
3. Unrestricted Net Position - All other net position that does not meet the definition of "net investment in capital assets" or "restricted". At December 31, 2021 the unrestricted net position was \$(3,673,186).

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Balance Classification

Fund balance is divided into five classifications based primarily on the extent to which the Clerk of Court is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- (a) Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- (b) Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- (c) Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- (d) Assigned fund balance - amounts a government intends to use for a specific purpose, but do not meet the criteria to be classified as restricted or committed; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- (e) Unassigned fund balance - amounts that are available for any purpose that have not been restricted, committed or assigned to specific purposes within the general fund.

While the Clerk of Court has not established a policy for its use of unassigned fund balance, it does consider a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unassigned fund balance classifications could be used.

In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change. At December 31, 2021, the restricted fund balance was \$17,640, and the unassigned was \$447,878.

Estimates

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

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana Clerks' of Court Retirement and Relief Fund, and the City of New Orleans Municipal Employees' Retirement System (hereafter "Pension Funds"), and additions to/deductions from the Pension Funds fiduciary net position have been determined on the same basis as they are reported by the Pension Funds. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. CASH AND EQUIVALENTS

At December 31, 2021, the Clerk of Court has cash and cash equivalents (book balances) including fiduciary fund cash totaling \$2,731,252 as follows:

Demand deposits	\$ 2,042,256
Interest-bearing demand deposits	177,896
Certificates of deposit	<u>511,100</u>
Total	<u>\$ 2,731,252</u>

These deposits are stated at cost, which approximates market.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) 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 or exceed 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. Louisiana R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand. Further, Louisiana R.S. 39:1224 states that securities held by a third party shall be deemed to be held in the Clerk of Court's name.

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2. CASH AND EQUIVALENTS (continued)

At December 31, 2021, the Clerk of Court has \$2,761,200 in deposits (bank balances) which include the fiduciary fund deposits. These deposits were secured from risk by \$966,412 of federal deposit insurance coverage and by a pledge of securities owned by the fiscal agent bank in the amount of \$1,137,442, resulting in an underfunding of pledged assets in the amount of \$657,346.

Interest Rate Risk: This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity is to its fair value to changes in market interest rates. The Clerk of Court does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

3. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2021, are as follows:

<u>Government Activities</u>	Balance January 1, 2021	Additions	Retirements	Balance December 31, 2021
Furniture and equipment	\$ 640,202	\$ 273,456	\$ -	\$ 913,658
Vehicles	247,344	-	-	247,343
Building Improvements	37,215	-	-	37,215
Less accumulated depreciation	<u>(632,451)</u>	<u>(87,901)</u>	<u>-</u>	<u>(720,352)</u>
Capital assets, net	<u>\$ 292,310</u>	<u>\$ 185,555</u>	<u>\$ -</u>	<u>\$ 477,864</u>

Depreciation expense for the year ended December 31, 2021 is \$87,901.

4. LEASES

The Clerk of Court leases office equipment on a month to month basis.

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5. ON-BEHALF PAYMENTS

Fringe benefits and salaries of the employees of the Clerk of Court are paid by the City of New Orleans. As such, GASB Statement 24 requires that on-behalf payments for fringe benefits and salaries be recognized as revenue and expenditures. In addition to salaries and fringe benefits, the City pays a portion of the Clerks supplemental pay and certain other office expenses. The amount of on-behalf payments reported in the financial statements of the Clerk of Court as salaries and benefits at December 31, 2021 are as follows:

Salaries	\$ 2,978,836
Pension Plan Payments	640,413
Other Fringe Benefits	<u>913,904</u>
Total	<u>\$ 4,533,153</u>

The City provides in the budget for the Clerk of Court, an amount to cover certain office expenses such as office supplies, equipment and professional fees. These expenditures are ordered by the Clerk of Court's office through the City's requisition system and paid for by the City. The amounts of these on-behalf payments at December 31, 2021 are as follows:

Office Equipment	\$ 21,382
Office Expenses	39,202
Professional Fees	35,000
Office Supplies	<u>10,037</u>
Total	<u>\$ 105,621</u>

The total on-behalf payments from the City of New Orleans recorded as revenue and expenses for the year ended December 31, 2021 is \$4,638,774.

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6. PENSION PLANS

Louisiana Clerks' of Court Retirement and Relief Fund

Plan Description:

The Clerk of Court and other eligible employees are members of the Louisiana Clerks' of Court Retirement and Relief Fund (LACRF). LACRF is a cost-sharing multiple-employer defined benefit pension plan established in accordance with Louisiana Revised Statute 11:1501 to provide retirement, disability and survivor benefits for clerks of court and their assistants in each parish throughout the State of Louisiana. It is administered and controlled by a board of trustees. LACRF issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on the Louisiana Legislative Auditor's website at www.la.la.gov.

Benefits Provided

Retirement benefits:

A member or former member shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 60 if hired on or after January 1, 2011), and terminating employment. Regular retirement benefits, payable monthly for life, is equal to 3% of the member's monthly average final compensation multiplied by the number of years of credited service, not to exceed 100% 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 members hired prior to January 1, 2011). For members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

Disability benefits:

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

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6. PENSION PLANS (continued)

Survivor benefits:

Upon the death of any active contributing member with less than five years of credited service, his/her accumulated contributions are paid to his/her designated beneficiary. Upon the death of any active contributing member with five or more years of credited service, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. Benefit payments are to commence on the date a member would have first become eligible for normal retirement assuming continued service until that time. In lieu of a deferred survivor benefit, the surviving spouse may elect benefits payable immediately with benefits reduced $\frac{1}{4}$ 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 less than 12 years of service, the designated beneficiary may receive his/her accumulated contributions. 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 (DROP):

In lieu of terminating employment and accepting a service retirement allowance, any member of the LACRF 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 LACRF terminates and the participant's contributions cease; however, employer contributions continue. Compensation and creditable service remain as they existed on the effective date of commencement of participation in the plan. The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account. Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at his option, a lump sum payment from the DROP account equal to the payments to the account or a true annuity based upon his account (subject to approval by the Board of Trustees). In addition, the member receives the monthly benefits that were paid into the DROP fund during his period of participation.

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 LACRF. Interest is paid on DROP account balances for members who complete their DROP participation but do not terminate employment. Interest accruals cease upon termination of employment. Upon termination, the member receives a lump sum payment from the DROP fund equal to the payments made to LACRF 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 being paid into DROP are paid to the retiree and an additional benefit based on additional service rendered since termination of DROP participation is calculated using the normal method of benefit computation.

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6. PENSION PLANS (continued)

The average compensation used to calculate the additional benefit is that used to calculate the original benefit unless the 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.

Cost of Living Adjustments:

The board of trustees of LACRF are 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 (not to exceed \$40 per month). The Louisiana statutes allows the board of trustees 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. However, in order to grant any cost of living increase, LACRF must meet criteria as detailed in the Louisiana statutes related to funding status.

In lieu of granting a cost of living increase as described above, Louisiana statutes allow the board of trustees 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.

Changes in Plan Provisions

There were no material changes to plan provisions in the current year.

Contributions (Employer and Non-employer)

According to state statute, contribution requirements for all employers are actuarially determined each year. The Clerk of Court was required to contribute 21.0% from July 1, 2020 through June 30, 2021 and 22.25% from July 1, 2021 through June 30, 2022 of annual covered payroll. Employees are required to contribute 8.25% of their annual pay. In addition, LACRF also receives non-employer contributions including ad valorem taxes and state revenue sharing funds. The Clerk of Court's allocation percentage of these additional sources of income, which are not considered special funding situations, are recognized as revenue and excluded from pension expense.

The Clerk of Court's proportionate share of employer contributions for the measurement period July 1, 2020 through June 30, 2021 was \$446,503 and the proportionate share of non-employer contributions was \$253,191.

The Clerk of Court's actual contributions to the LACRF pension for the year ended December 31, 2021 was \$509,442.

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6. PENSION PLANS (continued)

The Employees' Retirement System of the City of New Orleans

Plan Description

The clerical and administrative employees of the Clerk of Court, who were not already receiving benefits from any of the other retirement plans sponsored by the City of New Orleans are members of the Employees' Retirement System of the City of New Orleans (the Retirement System). The City Charter provides that the Retirement Ordinance (Chapter 114 of the Code) governs and controls the Retirement System under the management of a board of trustees. The Retirement System is a cost-sharing multiple-employer defined benefit pension plan established on July 1, 1947 to provide retirement, death, disability and survivor benefits to all employees of the parish, except those who are already or may hereafter be included in the benefits of any other pension or retirement system of the city, the state or any political subdivision of the state. The Retirement System issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on the Louisiana legislative Auditor's website at www.la.gov.

Benefits Provided

Retirement benefits

Members hired prior to January 1, 2018:

Normal Retirement Eligibility:	Age 65 and 5 years of service
Normal Retirement Amount:	2.5% of average compensation times creditable service for the first 25 years plus 4.0% of average compensation times creditable service thereafter
Average Annual Compensation:	Average annual compensation for the highest consecutive 60 month period. Compensation for purposes of calculating a pension is capped at \$200,000 per year
Unreduced Early Retirement:	Any age with 30 years of service or age plus service equals 80
Unreduced Early Retirement:	Normal retirement benefit, unreduced
Early Retirement Eligibility:	Age 60 and 10 years of service
Early Retirement Amount:	Normal retirement amount, reduced by 3% per year prior to age 62

Members hired on or after January 1, 2018:

Normal Retirement Eligibility:	Age 65 and 5 years of service
Normal Retirement Amount:	2.5% of average compensation times creditable service
Average Annual Compensation:	Average annual compensation for the highest consecutive 60-month period. Compensation for purposes of calculating a pension is capped at \$150,000 per year
Unreduced Early Retirement:	Any age with 30 years of service or age plus service equals 80
Unreduced Early Retirement:	Normal retirement amount, reduced by 3% per year prior to age 62

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6. PENSION PLANS (continued)

Other Benefit Provisions

Minimum Retirement Benefit:	\$3,600 per year for any member with at least 10 years of service
Vesting:	5 years of service
Ordinary Disability Eligibility:	Any age with 10 years of service
Ordinary Disability Amount:	75% of the benefit the member would have earned had they worked until age 65
Accidental Disability Eligibility:	Disability occurs as a result of an accident sustained while in the actual performance of duty, without willful negligence on the member's part
Accidental Disability Amount:	65% of the member's compensation for the 12 months preceding the accident, offset by any payments received from Workers Compensation
Post-retirement death benefit:	Based on form of payment chosen by member upon retirement
Optional Forms of Benefit:	Life only annuity, 50% or 100% joint and survivor pension with pop-up

Spouse's Pre-retirement death benefit

Death while an Active Member:	
Member had less than 3 years of service at date of death:	Refund of member contributions plus interest
Member had at least 3 years of service at date of death:	Refund of member contribution plus interest plus 25% of the base pensionable earning in the year preceding death plus 5% of the member's base pensionable earning for each full year in excess of three years
Death after Separation from Service:	
Not retirement eligible:	Refund of member contributions plus interest
Retirement eligible:	Survivor's portion of 100% joint and survivor benefit with pop-up, payable as if member retired immediately prior to death

Withdrawal from Service

Upon withdrawal from service, members are entitled to:

1. Effective January 1, 2002, a member who separates with five years of creditable service may allow accumulated contributions to remain on deposit and service retirement allowance to begin as early as age sixty-five.
2. Prior to January 1, 2002, a member who separated with ten years of creditable service may allow accumulated contributions to remain on deposit and service retirement allowance to begin as early as age sixty (subject to reduction if retirement is elected before age sixty-two). If death occurs before retirement, accumulated contributions are returned with interest.
3. Upon withdrawal without five years of creditable service, the member is entitled to return of accumulated contributions with interest or may allow contributions to remain on deposit for maximum of five years. In the case of an employee's death, then accumulated contributions plus interest are paid to the member's beneficiary.

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6. PENSION PLANS (continued)

4. If a member re-enters after receipt of refund and continues service thereafter for at least six months, the member may repay the amount of refund plus the amount of employer contributions, with compound interest, to receive prior creditable service again.

Deferred Retirement Option Plan (DROP)

Members eligible for Normal Retirement or Unreduced Early Retirement may elect to defer receipt of their retirement benefits while continuing employment. Upon the effective date of participating in the DROP, a member's years of service and Average Monthly Compensation become frozen for purposes of determining pension benefits. Additional service beyond the date of DROP participation no longer accrues any additional benefits under the Retirement System. Benefits that would have been payable are accumulated at interest to date of termination and paid in a single lump sum or in substantially equal payments over a period designated by the member but not to exceed 119 months. The interest rate shall be determined annually by the Trustees and credited as of each December 31st. Members with at least 10 years of creditable service as of January 1, 2018 have a maximum DROP period of five (5) years; all other members have a maximum DROP period of three (3) years.

Cost of Living Adjustments

Cost of living provisions for the Retirement System allows the board of trustees to provide an annual cost of living increase. The board of trustees retains trust earnings or gains in excess of an average 3.5% to provide cost of living increases in benefits to retirees (past or future) not to exceed 3% of the initial benefit per each year of retirement, provided that the Retirement System's funded ratio is at least 95%. Such benefit shall be awarded and paid only when funds are available from this source as determined by the board of trustees.

Changes in Plan Provisions

Effective January 1, 2021, the board of trustees adopted the following provisions for participants hired on or after January 1, 2018:

1. Benefit multiplier was raised from 1.9% for all years of service to 2.5% for all years of service.
2. "Rule of 80" eligibility for unreduced retirement was added.
3. Early retirement eligibility of age 60 and 10 years of service was added.
4. Cap on pensionable compensation was raised from \$100,000 to \$150,000.

At the end of 2020, an early retirement window was offered to certain participants based on eligibility criteria.

Contributions (Employer)

Contribution requirements for all employers are determined on the basis of regular interest and mortality tables adopted by the board of trustees, and additional percentage of earnable compensation, known as "Accrued Liability Contributions," determined by an actuary on basis of the amortization period adopted by the board of trustees. The Clerk of Court was required to contribute 15.31% from January 1, 2021 through December 31, 2021 of annual covered payroll. Employees are required to contribute 6% of their

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6. PENSION PLANS (continued)

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

annual pay. The Retirement System does not receive non-employer contributions.

The Clerk of Court's proportionate share of employer contributions for the measurement period (January 1, 2020 through December 31, 2020) was \$163,585.

The Clerk of Court's contributions to the Retirement System for the year ended December 31, 2021 was \$130,971.

At December 31, 2021, the Clerk of Court's net pension liability is comprised of its proportional share of the net pension liabilities of the Louisiana Clerks of Court Retirement and Relief Fund and the Employees' Retirement System of the City of New Orleans as follows:

	<u>LACRF</u>	<u>Retirement System CNO</u>	<u>Total</u>
Proportionate Share of the Net Pension Liability	2,799,402	1,473,493	4,272,895
Measurement Date	6/30/2021	12/31/2020	
Proportion (%) of Net Pension Liability	2.10%	.52%	
Prior Year Proportionate Share of Net Pension Liability	4,848,376	1,560,368	6,408,744
Increase (Decrease) From Prior Measurement Date	(2,048,974)	(86,875)	(2,135,849)
Prior Year Proportion (%) of Net Pension Liability	2.02%	.51%	
Increase (Decrease in Proportion (%) of the Net Pension Liability	0.08 %	0.01 %	
Pension Expense	633,396	178,921	812,317

The total pension liability for each pension plan used to calculate the net pension liability was determined by an actuarial valuation as of the reported measurement date. In addition, the Clerk of Court's allocation of the net pension liability was based on the Clerk of Court's projected contribution effort to the plan for the next fiscal year as compared to the total of projected contributions of all participants, actuarially determined.

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

6. PENSION PLANS (continued)

At December 31, 2021, the Clerk of Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Louisiana Clerks' of Court Retirement and Relief Fund:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 78,042	\$ 46,970
Changes of Assumptions	604,349	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	1,238,211
Changes in Proportion and Differences Between Clerk of Court's Contributions and Proportionate Share of Contributions	367,746	83,029
Contributions Made Subsequent to the Measurement Date	<u>284,983</u>	<u>-</u>
	<u>\$ 1,335,120</u>	<u>\$ 1,368,210</u>

Employees' Retirement System of the City of New Orleans:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 224,436	\$ 51,776
Changes of Assumptions	182,756	16,348
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	132,626
Changes in Proportion and Differences Between Clerk of Court's Contributions and Proportionate Share of Contributions	-	152,494
Contributions Made Subsequent to the Measurement Date	<u>130,971</u>	<u>-</u>
	<u>\$ 538,163</u>	<u>\$ 353,244</u>

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

6. PENSION PLANS (continued)

Total All Pension Plans:

	Deferred Outflows <u>of Resources</u>	Deferred Inflows <u>of Resources</u>
Differences Between Expected and Actual Experience	\$ 302,478	\$ 98,746
Changes of Assumptions	787,105	16,348
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	1,370,837
Changes in Proportion and Differences Between Clerk of Court's Contributions and Proportionate Share of Contributions	367,746	235,523
Contributions Made Subsequent to the Measurement Date	<u>415,954</u>	<u>-</u>
	<u>\$ 1,873,283</u>	<u>\$ 1,721,454</u>

The Clerk of Court's office recognized in pension expense its proportionate share of the Plans' change in net pension liability as follows:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through each pension plan.

Changes in assumptions about future economic demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans.

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period.

Changes in the Clerk of Court's proportionate share of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in Clerk of Court's pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans.

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

6. PENSION PLANS (continued)

Differences between contributions remitted to the Plan during the measurement period and the employer’s proportionate share of contributions are recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans.

Deferred outflows of resources related to pensions resulting from the Clerk of Court’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31st</u>	<u>Amount</u>
2022	122,906
2023	101,497
2024	(59,211)
2025	(429,317)
	<u>\$ (264,125)</u>

Actuarial Assumptions:

Louisiana Clerks of Court Retirement and Relief Fund

The total net pension liability in the June 30, 2021 actuarial valuation of LACRF was determined using the following actuarial assumptions:

Actuarial Cost Method	Frozen Attained Age Normal
Investment Rate of Return	6.55% Net of Investment Expense
Salary Increases	1-5 years of service - 6.2%
	5 years or more - 5.0%
Mortality Rates	<u>Active Member Mortality:</u> Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 120% for males and females, each with generational projection using the MP2019 scale.
	<u>Disabled Lives Mortality:</u> Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 120% for males and females, each with full generational projection using the MP2019 scale.
	<u>Annuitant Mortality:</u> Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 120% for males and females, each with full generational projection using the MP2019 scale.
Expected Remaining Service Lives	5 years

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

6. PENSION PLANS (continued)

Cost of Living Adjustment The present value of future retirement benefits is based on benefits currently being paid by the LACFR 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.

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

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

The best estimates of geometric real rates of return for each major asset class based on LACRF's target asset allocation as of June 30, 2021 were as follows:

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

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

6. PENSION PLANS (continued)

Sensitivity of the Clerk of Court's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Clerk of Court's proportionate share of the net pension liability calculated using the discount rate of 6.55%, as well as what the Clerk of Court's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.55 percent) or 1 percentage point higher (7.55 percent) than the current rate:

1% Decrease 5.55%	Current Discount Rate 6.55%	1% Increase 7.55%
\$ 4,934,551	\$ 2,799,402	\$ 1,000,892

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Louisiana Clerks' of Court Retirement and Relief Fund's financial report.

Actuarial Assumptions:

Employees' Retirement System of the City of New Orleans

The total net pension liability in the January 1, 2021 for (measurement period January 1, 2020 - December 31, 2020) actuarial valuation of the Retirement System was determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Actuarial Cost Method
Asset Valuation Method	Adjusted Market Value using 7 year smoothing
Investment Rate of Return	7.25% net of Investment Expense
Salary Increases	Age-based annual rates ranging from 10% to 3.2%
Mortality Rates	<i>Healthy Pre-Retirement:</i> PubG-2010 Employee Mortality Tables, amount-weighted, projected generationally with Scale MP-2020
	<i>Healthy Post-Retirement:</i> PubG-2010 General Healthy Retiree Tables, amount-weighted, projected generationally with Scale MP-2020
	<i>Disabled:</i> PubNS-2010 Non-Safety Disabled Retiree Tables, amount-weighted, projected generationally with Scale MP-2020
Retirement Age Assumptions	Based on Results of 2011-2016 Actuarial Experience Study
Expected Remaining Service Lives	4 years (8 years for periods prior to 2019)

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

6. PENSION PLANS (continued)

Cost of Living Adjustment The present value of future retirement benefits is based on benefits currently being paid by the Retirement 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 deemed not to be substantively automatic.

The long-term expected rate of return on the Retirement System’s investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation, and subtracting expected investment expenses and a risk margin..

The best estimates of arithmetic real rates of return for each major asset class based on the Retirement System’s target asset allocation as of December 31, 2020 were as follows:

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return	Weighted Rates of Return
Cash & Cash Equivalents	2.00 %	(0.20)%	- %
Domestic Equity	42.50 %	6.55 %	2.78 %
International Equity	14.00 %	7.30 %	1.02 %
Fixed Income	22.00 %	0.65 %	0.14 %
Real Estate	5.00 %	3.65 %	0.18 %
Hedge funds and GTAA	9.50 %	2.45 %	0.23 %
Private Investments	5.00 %	10.55 %	0.53 %
Total	<u>100.00 %</u>	-	4.88

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the actuarially determined rates. Based on these assumptions the plan’s fiduciary net position was projected to be available to make all projected future benefit payments for 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.

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

6. PENSION PLANS (continued)

Sensitivity of the Clerk of Court's proportionate share of the net pension liability to changes in the discount rate

The following presents the Clerk of Court's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Clerk of Court's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25 percent) or 1 percentage point higher (8.25 percent) than the current rate:

1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
\$ 1,902,577	\$ 1,473,493	\$ 1,114,910

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of the City of New Orleans' financial report.

7. SUBSEQUENT EVENTS

FASB Accounting Standards Codification Topic 855, "Subsequent Events" addresses events which occur after the balance sheet date but before the issuance of financial statements. An entity must record the effects of subsequent events that provide evidence about conditions that existed at the balance sheet date and must disclose but not record the effects of subsequent events which provide evidence about conditions that existed after the balance sheet date. Additionally, Topic 855 requires disclosure relative to the date through which subsequent events have been evaluated and whether that is the date on which the financial statements were issued or were available to be issued. Management evaluated the activity of the Clerk of Court through June 20, 2023, the date the financial statements were issued, and concluded that there were no subsequent events that required disclosure in the Notes to the Financial Statements.

REQUIRED SUPPLEMENTARY INFORMATION

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT-ORLEANS PARISH
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2021

Schedule 1

	Original Budget	Actual	Variance With Final Budget Positive (Negative)
On-behalf Payments	4,350,605	4,638,774	288,169
State reimbursement-election expenses	226,078	206,855	(19,223)
Bond fees	96,337	106,202	9,865
Service fees	52,616	18,755	(33,861)
Expungement fees	109,958	39,600	(70,358)
Reimbursed expenses	43,145	(3,035)	(46,180)
Grants	11,637	429,976	418,339
Miscellaneous	12,340	107,810	95,470
Interest Income	13,470	730	(12,740)
Total revenues	<u>4,916,186</u>	<u>5,545,667</u>	<u>629,481</u>
Salaries and fringe benefits	\$ 4,451,298	\$ 4,533,153	\$ (81,855)
Election salaries and fringe benefits	245,337	218,121	27,216
Professional services	16,963	52,937	(35,974)
Repairs and maintenance	572	838	(266)
Election expenses	17,285	10,307	6,978
Office supplies	13,288	23,601	(10,313)
Office expense	87,309	127,739	(40,430)
Rent - land & building	-	-	-
Equipment rental	4,176	6,466	(2,290)
Printing	4,730	8,051	(3,321)
Postage	7,243	5,396	1,847
Telephone	18,177	21,322	(3,145)
Utilities	3,079	-	3,079
Clerk's Supplemental Compensation	-	25,625	(25,625)
Conventions, meetings, and travel	33,679	8,672	25,007
Federal & State Grant Expenditures	-	151,247	(151,247)
Miscellaneous	10,714	4,092	6,622
Interest and bank charges	2,046	3,120	(1,074)
Capital outlay	-	273,456	(273,456)
Total Expenditures	<u>\$ 4,915,896</u>	<u>\$ 5,474,143</u>	<u>\$ (558,247)</u>
Net Change in Fund Balance	<u>\$ 290</u>	<u>\$ 71,524</u>	<u>\$ 71,234</u>
Fund Balance, Beginning of Year	<u>\$ 393,994</u>	<u>\$ 393,994</u>	<u>\$ -</u>
Fund Balance, End of Year	<u>\$ 394,284</u>	<u>\$ 465,518</u>	<u>\$ 71,234</u>

See independent auditor's report

THE OFFICE OF THE CLERK OF COURT
 CRIMINAL DISTRICT COURT - ORLEANS PARISH
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 FOR THE YEAR ENDED DECEMBER 31, 2021

Schedule 2

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability(Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a % of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Louisiana Clerks' of Court Retirement and Relief Fund					
2021	2.104436%	2,799,402	2,112,729	132.50%	85.40%
2020	2.015233%	4,848,376	2,028,700	238.99%	72.09%
2019	1.741068%	3,161,765	1,654,563	191.09%	77.93%
2018	1.828017%	3,040,542	1,641,863	185.19%	79.07%
2017	1.930527%	2,920,760	1,600,821	182.45%	76.69%
2016	1.897761%	3,510,809	1,539,889	227.99%	74.17%
2015	1.761811%	2,642,772	1,364,737	193.65%	78.13%
Employees' Retirement System of the City of New Orleans					
2021	0.515751%	1,473,493	732,908	201.05%	61.72%
2020	0.512985%	1,560,368	770,617	202.48%	57.94%
2019	0.613039%	1,793,842	851,785	210.60%	55.55%
2018	0.699186%	1,663,637	858,678	193.74%	62.22%
2017	0.699186%	1,786,211	873,250	204.55%	58.06%
2016	0.741081%	1,656,966	857,804	193.16%	60.26%
2015	0.741081%	1,255,580	908,701	138.17%	68.64%

Notes:

The measurement period for the Louisiana Clerks' of Court Retirement and Relief Fund begins on July 1st of the prior year and ends on June 30th of the current year. The measurement period for the Employees' Retirement System of the City of New Orleans is the prior calendar year.

The effective measurement period ended June 30, 2020; the actuarial valuation of the Louisiana Clerks' of Court Retirement and Relief Fund assumed five years as the expected remaining service lives and five years for all periods presented.

The effective measurement period ended December 31, 2018 through December 31, 2020; the actuarial valuation of the Employees' Retirement System of the City of New Orleans assumed four years as the expected remaining service lives. Previously, eight years was assumed.

The reports for the Louisiana Clerks' of Court Retirement and Relief Fund and the Employees' Retirement System of the City of New Orleans are available on the Louisiana Legislative Auditor's website at www.lia.la.gov.

Information related to 2014 through 2012 is not available.

See independent auditor's report

THE OFFICE OF THE CLERK OF COURT
 CRIMINAL DISTRICT COURT - ORLEANS PARISH
 SCHEDULE OF PENSION CONTRIBUTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2021

Schedule 3

Year	Statutorily Required Contributions)	Contributions in Relation to Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
Louisiana Clerks' of Court Retirement and Relief Fund					
2021	509,442	(509,442)	-	2,349,675	21.68%
2020	424,430	(424,430)	-	2,123,960	20.00%
2019	340,902	(340,902)	-	1,794,221	19.00%
2018	310,631	(310,631)	-	1,634,900	19.00%
2017	311,282	(311,282)	-	1,638,325	19.00%
2016	300,442	(300,442)	-	1,581,274	19.00%
2015	280,946	(280,946)	-	1,478,663	19.00%
2014	256,528	(256,528)	-	1,368,951	18.74%
Employees' Retirement System of the City of New Orleans					
2021	130,971	(130,971)	-	855,460	15.31%
2020	163,585	(163,585)	-	732,908	22.32%
2019	178,706	(178,706)	-	770,617	23.19%
2018	198,057	(198,057)	-	851,785	23.25%
2017	184,530	(184,530)	-	858,678	21.49%
2016	196,586	(196,586)	-	873,250	22.51%
2015	193,765	(193,765)	-	857,804	22.58%
2014	197,897	(197,897)	-	908,701	21.78%

Notes:

According to state statute, contribution requirements for all employees are actuarially determined each year.

Information related to 2013 and 2012 is not available.

See independent auditor's report

OTHER SUPPLEMENTARY INFORMATION

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT - ORLEANS PARISH
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD
OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2021

Schedule 4

AGENCY HEAD NAME: **Arthur Morrell**

<u>PURPOSE</u>	AMOUNT
Base Salary & Certification - CNO	135,189
Supplemental Pay	24,600
10% of Annual Salary	15,979
Retirement - Pension Plan	39,685
Travel Expenses	262
Registration Fees	225
Dues	-
Per diem reimbursements	972
Meals	196
Gas & Miscellaneous	356

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THE OFFICE OF THE CLERK OF THE
 CRIMINAL DISTRICT COURT - ORLEANS PARISH
 JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING / DISBURSING ENTITY
 AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
 FOR THE YEAR ENDED DECEMBER 31, 2021

Schedule 5

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	Orleans Parish Criminal District Clerk of Court	
LLA Entity ID #	9180	
Date that reporting period ended (mm/dd/yyyy)	12/31/21	
	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	53,650	70,750
Add: Collections		
Other - Expungement fees	64,350	44,550
Subtotal Collections	64,350	44,550
Less: Disbursements To Governments & Nonprofits:		
District Attorney of the Orleans Judicial District - Expungement Fees	3,850	5,350
Louisiana State Police - Expungement Fees	28,000	23,750
Orleans Parish Sheriff - Expungement Fees	-	45,200
Less: Amounts Retained by Collecting Agency		
Orleans Parish Criminal District Clerk of Court - Expungement Fees	15,400	22,310
	-	-
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
	-	-
Subtotal Disbursements/Retainage	47,250	96,610
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	70,750	18,690
	-	-

Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	-	-
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	-	-

See independent auditor's report

THE OFFICE OF THE CLERK OF THE
 CRIMINAL DISTRICT COURT - ORLEANS PARISH
 JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
 AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
 FOR THE YEAR ENDED DECEMBER 31, 2021

Schedule 6

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	Orleans Parish Criminal District Clerk of Court	
LLA Entity ID #	9180	
Date that reporting period ended	12/31/2021	
	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
Cash Basis Presentation		
Receipts From:		
Orleans Parish Criminal District Court - Probation Assessment Fees (62000)	859	1,225
Orleans Parish Sheriff's Office - Bond Fees (62070)	12,808	7,924
Subtotal Receipts	13,667	9,149
Ending Balance of Amounts Assessed but Not Received <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	-	-

See independent auditor's report



CERTIFIED PUBLIC ACCOUNTANTS, LLC

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

The Office of the Clerk of the
Criminal District Court - Orleans Parish
2700 Tulane Avenue
New Orleans, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the fiduciary fund information of The Office of the Clerk of the Criminal District Court - Orleans Parish (Clerk of Court) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Clerk of Court's basic financial statements, and have issued our report thereon dated June 20, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed four (4) instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses. [2021-001, 2021-002, 2021-003 and 2021-004].

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. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 25:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

LeBlanc & Associates CPAs, L.L.C.

Metairie, LA
June 20, 2023

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION I –SUMMARY OF AUDITOR’S RESULTS

Financial Statements

- A. The auditor’s report expresses an unmodified opinion on the financial statements of the The Office of the Clerk of the Criminal District Court - Orleans Parish.
- B. There were no instances of material weaknesses or significant deficiencies disclosed during the audit of the financial statements of the The Office of the Clerk of the Criminal District Court - Orleans Parish.
- C. There were four (4) instances of noncompliance material to the financial statements of the The Office of the Clerk of the Criminal District Court - Orleans Parish which would be required to be reported in accordance with Government Auditing Standards and were disclosed during the audit.

Federal Awards

- D. The type of report issued on compliance for major programs: N/A.
- E. Any audit findings which are required to be reported under section 510(a) of OMB Circular A-13: N/ A
- F. Major programs: N/A.
- G. Dollar threshold used to distinguish between Type A and Type B programs: N/A.
- H. Auditee qualified as a low-risk auditee under section 530 of OMB Circular A-133: N/A.
- I. A management letter was issued: Yes

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

The following noncompliance issues were found during the audit:

2021-001. Capital Assets Inventory Not Maintained in Accordance with Policy:

Statement of Condition: A capital asset inventory is maintained, however not all capital assets have been tagged for identification purposes, nor does the capital asset inventory include the cost of all asset for the purpose of reconciliation to the financial records. An annual physical asset inventory is not conducted.

Criteria: Revised Statute 24:515.B.1 requires the municipality to maintain records of its capital assets. The clerk is responsible for recording, tagging (for identification purposes), and coordinating the annual inventory of all capital assets. The listing of capital assets is to be updated each year for assets acquired and disposed.

Cause: The capital asset inventory has been a work in process for a number of years; however, a complete listing is still not available. The listing does not include older purchased assets that the purchase date and cost have not yet been identified, and some current year additions did not include tag numbers or location of assets, and therefore the capital asset spreadsheet maintained for financial reporting purposes is incomplete.

Effect or Potential Effect: Failure to identify and periodically account for municipality assets/property exposes the municipality to possible loss, theft, and misuse of its assets.

Recommendations: All purchases above the capitalization policy of \$1,000 should be given an identification number and tagged with a sticker containing the identification number and the municipality in accordance with the Clerk's policy. The capital asset inventory should include the asset identification number, the location, the date purchased and cost of the asset. This should be a cumulative document where new additions are added and assets disposed of are removed. By starting with the current year and including the cost of new assets purchased would improve the ability to verify the asset inventory with the financial records.

The entity should review best practices for capital assets as indicated on the LLA website. A physical inventory should be taken annually in accordance with best practices, and the documentation of the inventory process maintained in the Clerk's records to provide to the auditors upon request.

Management's Corrective Action Plan:

See page 62 of this report

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

2021-002. Deposit accounts under collateralized:

Statement of Condition: The Clerk did not have adequate collateral for deposit accounts as of December 31, 2021.

Criteria: Revised Statute 39:1242 requires municipalities where the population is over 150K to collateralize deposits up to 100% of the deposits that exceeds FDIC insurance.

Cause: The Clerk received additional grant funding in the current year and did not review/increase their collateral to cover deposits as of December 31, 2021. The portion of bank deposits that exceeded FDIC insurance and pledges collateral as of December 31, 2021 was \$657,346.

Effect or Potential Effect: The Clerk's deposit accounts were exposed to potential loss due to insufficient collateral.

Recommendations: Deposit accounts should be reviewed regularly to determine whether there is adequate FDIC insurance and/or collateral (pledged securities) for the deposits at each bank.

Management's Corrective Action Plan:

See page 62 of this report

2021-003. General fund budget not amended:

Statement of Condition: The Clerk did not amend the general fund budget in accordance with the Local Budget Act. Actual expenditures exceeded budgeted expenditures by more than 5%.

Criteria: Revised Statute 39:1311 requires municipalities to amend their annual budget when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures exceed budgeted expenditures by five percent or more.

Cause: The Clerk received unanticipated grant funding in the current year and did not review and amend the budget to adjust for the increase in revenue and associated expenditures.

Effect or Potential Effect: The Clerk's actual general fund expenditures exceeded budgeted expenditures by 11.28%, and therefore did not comply with the Local Budget Act which requires municipalities to amend their budget if actual expenditures exceed budgeted by 5% or more.

Recommendations: Management should review actual revenue and expenditures throughout the year to the budget. The budget should be amended if revenues are projected to be below budget by 5%, and/or expenditures are projected to be above budget by 5% or more.

Management's Corrective Action Plan:

See page 64 of this report

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

2021-004. Audit reporting package not submitted by the due date of June 30, 2022:

Statement of Condition: The audit reporting package was not timely filed by June 30, 2022.

Criteria: The Louisiana Legislative Auditor requires all audited financial statements of governmental agencies be submitted by no later than June 30 of the year preceding the audit.

Cause: There was a change in administration of the Clerk's office during the time leading up to the due date, and key employees left the Agency which caused major delays in getting the audit completed.

Effect or Potential Effect: The Clerk may be reprimanded by the Louisiana Legislative Auditor in fines, penalties, or withholding of state funds for not filing the audit in a timely manner.

Recommendations: Management should acquaint themselves with the Clerk's accounting system and have all requested audit information furnished to the auditors well before the June 30th deadline.

Management's Corrective Action Plan:

See page 62 of this report

THE OFFICE OF THE CLERK OF THE
CRIMINAL DISTRICT COURT – ORLEANS PARISH
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION III - FINANCIAL STATEMENT FINDINGS

The following noncompliance issues were found in the prior year audit:

2020-001. Capital Assets Inventory Not Maintained in Accordance with Policy:

Statement of Condition: A capital asset inventory is maintained, however not all capital assets have been tagged for identification purposes, nor does the capital asset inventory include the cost of the asset for the purpose of reconciliation to the financial records.

STATUS: Finding not resolved, see current year finding # 2021-001.

2020-002. Deposit accounts under collateralized:

Statement of Condition: The Clerk did not have adequate collateral for deposit accounts as of December 31, 2021.

STATUS: Finding not resolved, see current year finding # 2021-002.

2020-003. General fund budget not amended:

Statement of Condition: The Clerk did not amend the general fund budget in accordance with the Local Budget Act. Actual expenditures exceeded budgeted expenditures by more than 5%.

STATUS: Finding not resolved, see current year finding # 2021-003.

June 20, 2023

MANAGEMENT LETTER

The Office of the Clerk of the
Criminal District Court - Orleans Parish
2700 Tulane Avenue
New Orleans, Louisiana

We have audited the basic financial statements of The Office of the Clerk of the Criminal District Court - Orleans Parish (Clerk of Court) as and for the year ended December 31, 2021 and have issued our report thereon dated June 20, 2023. 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.

As part of our examination, we have issued our report on the financial statements, dated June 20, 2023 and our report on internal control and compliance with laws, regulation, contracts, and grants, dated June 20, 2023.

During the course of our examination, we became aware of the following matters which represent immaterial deviations of compliance or suggestions for improved internal controls.

Suggestion 2021-1 Recording Entries

Statement of Condition: Client records certain income and expense items and balance sheet accounts incorrectly and inconsistently; thereby requiring reclassification entries.

Criteria: Controls should be in place to ensure that income and expense transactions and balance sheet accounts are accurately recorded and properly classified in the books and records.

Cause: Lack of review of the general ledger for misclassifications. Also, there is no formal handbook or guide on how transactions are to be recorded.

Effect or Potential Effect: Incorrect classifications can result in incorrect financial statements and budget to actual analysis to show large discrepancies.

Recommendations: The general ledger should be reviewed monthly by the accounting supervisor for misclassifications and inconsistencies. The client should develop a document of their chart of accounts with a description of transactions to be recorded in each account classification.

Suggestion 2021-2 Name on Bank Account

Statement of Condition: The evidence room cash account was closed in the prior year and the funds deposited into an inactive open account called the BJA Grant account. We had advised that the name on the bank account be changed from BJA Grant account to Evidence Room account. This has not been done as the bank statements still show this cash account as BJA Grant. This was cash salvaged from the evidence room after hurricane Katrina, and there is no documentation to indicate ownership of these funds. The Clerk's intent is to hold these funds in the event that anyone comes forward with a claim of ownership.

Criteria: The bank accounts should properly reflect the purpose for funds held within the account.

Cause: A natural disaster resulted in the Clerk taking possession of these funds with no documentation of ownership.

Effect or Potential Effect: Bank account name does not reflect the purpose and use of funds contained therein.

Recommendations: The Clerk should change the name on this bank account to Evidence Room, and should research whether these funds can be used by the Clerk's office for operations. If these funds are not available for use by the Clerk's office they should be shown as restricted fund balance / net position.

Conclusion:

We recommend management address the foregoing issues as an improvement to operations and the administration of public programs. We are available to further explain the suggestions or help implement the recommendations.

LeBlanc & Associates CPAs, L.L.C.

Metairie, LA
June 20, 2023



DARREN P. LOMBARD
CLERK OF CRIMINAL DISTRICT COURT
CHIEF OF ELECTIONS OFFICER



2700 Tulane Avenue #114
New Orleans, LA 70119

CLERK'S OFFICE
CRIMINAL DISTRICT COURT

OFFICE (504) 658-9000
FAX (504) 658-9183

June 12, 2023

Mr. Darren Lombard
Clerk of Criminal District Court
2700 Tulane Ave
New Orleans, LA 70119

Please find below the Clerk of Criminal Court's Corrective Action Plan for the findings noted in the December 31, 2021 audit report.

2021-001. Capital Assets Inventory Not Maintained in Accordance with Policy:

Condition

A capital asset inventory is maintained, however not all capital assets have been tagged for identification purposes, nor does the capital asset inventory include the cost of all assets for the purpose of reconciliation to the financial records. An annual physical asset inventory is not conducted.

Response

Management will make every effort to ensure that a complete inventory is taken during the current fiscal year. We will make every effort to include the cost of the asset as well as the asset location and asset tag number.

2021-002. Deposit accounts under collateralized:

Condition

The Clerk did not have adequate collateral for deposit accounts as of December 31, 2021.

Response

Management will take immediate steps to ensure that all bank accounts are properly collateralized for accounts with funds in excess of FDIC limits.

2021-003. General fund budget not amended:

Condition

The Clerk did not amend the general fund budget in accordance with the Local Budget Act. Actual expenditures exceeded budgeted expenditures by more than 5%.

Response

Management will compare actual revenues and expenditures to the approved budget and take steps to amend the budget when revenues are projected to be below budget by 5%, and/or expenditures are projected to be above budget by 5% or more.

2021-004. Audit reporting package not submitted by the due date of June 30, 2022:

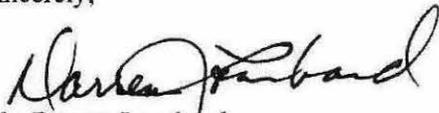
Condition

The audit reporting package was not timely filed by June 30, 2022.

Response

Management is in the process of cleaning up the financial processes and will put steps in place to ensure that the December 31, 2023 audit is issued timely in accordance with Louisiana State guidelines.

Sincerely,



Mr. Darren Lombard
Clerk of Criminal Court

The Office of the Clerk of the Criminal District Court
Statewide Agreed-Upon Procedures Report
For the period January 1, 2021 through December 31, 2021

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

For the Period of January 1, 2021 – December 31, 2021

**To the Honorable Darren P. Lombard
Orleans Parish Clerk of the Criminal District Court
New Orleans, Louisiana**

and to the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. The Orleans Parish Clerk of Criminal District Court (CCOC's) management is responsible for those C/C areas identified in the SAUPs.

The CCOC 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 January 1, 2021 through December 31, 2021. 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.

The procedures and associated findings are as follows:

WRITTEN POLICIES AND PROCEDURES

- 1) Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - (a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - (b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - (c) **Disbursements**, including processing, reviewing, and approving.

WRITTEN POLICIES AND PROCEDURES (continued)

- (d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- (e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- (f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- (g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- (h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- (i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- (j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements (**not applicable to CCOC**).
- (k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- (l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: We obtained the CCOC's written policies and procedures and found that written policies and procedures comply with the above categories and subcategories applicable to the CCOC's operations.

BOARD OR FINANCE COMMITTEE

- 2) Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - (a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

BOARD OR FINANCE COMMITTEE (continued)

- (b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *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.*
- (c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned 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 unassigned fund balance in the general fund.

Results: *This section is not applicable.*

BANK RECONCILIATIONS

- 3) Obtain a listing of entity 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 each selected account, and observe that:
 - (a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - (b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - (c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: *No exceptions were noted as a result of applying the procedures above.*

COLLECTIONS (excluding electronic funds transfers)

- 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).

Results: *Management has represented that there is the only one deposit site for the agency.*

COLLECTIONS (continued)

- 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 responsible for cash collections do not share cash drawers/registers.
 - (b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - (c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - (d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

Results: No exceptions were noted as a result of applying the procedures above.

- 6) Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Results: No exceptions were noted as a result of applying the procedures above.

- 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 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 and the cash is stored securely in a locked safe or drawer).
 - (e) Trace the actual deposit per the bank statement to the general ledger.

Results: No exceptions were noted as a result of applying the procedures above.

NON-PAYROLL DISBURSEMENTS (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

- 8) Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Results: Obtained a listing of locations that process payments and management's representation that the listing is complete.

- 9) For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- (a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - (b) At least two employees are involved in processing and approving payments to vendors.
 - (c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - (d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Results: No exceptions were noted as a result of applying the procedures above.

- 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:
- (a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - (b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Results: No exceptions were noted as a result of applying the procedures above.

CREDIT CARDS / DEBIT CARDS / FUEL CARDS / P-CARDS

- 11) Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Results: Obtained a listing of active credit, debit, fuel and P-cards and management's representation that the listing is complete.

CREDIT CARDS / DEBIT CARDS / FUEL CARDS / P-CARDS (continued)

- 12) 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 whether 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) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]
 - (b) Observe that finance charges and late fees were not assessed on the selected statements.

Results: No exceptions were noted as a result of applying the procedures above.

- 13) 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).
- (a) 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.
 - (3) Documentation of the individuals participating in meals (for meal charges only).

For missing receipts, the practioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "Missing receipt statement" that is subject to increased scrutiny.

Results: No exceptions were noted as a result of applying the procedures above.

TRAVEL AND TRAVEL-RELATED EXPENSE REIMBURSEMENTS (excluding card transactions)

- 14) Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 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, observe the approved reimbursement rate is no more than 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.

**TRAVEL AND TRAVEL-RELATED EXPENSE REIMBURSEMENTS (excluding card transactions)
(continued)**

- (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.

Results: Obtained a listing of all travel reimbursements during the fiscal period and management's representation that the listing is complete. No exceptions were noted as a result of applying the procedures above.

CONTRACTS

- 15) Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *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 listing, excluding the practitioner's contract, and:
- (a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - (b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter.)
 - (c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
 - (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.

Results: No exceptions were noted as a result of applying the procedures above.

PAYROLL AND PERSONNEL

- 16) Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Results: Obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. No exceptions were noted as a result of the procedures above.

PAYROLL AND PERSONNEL (continued)

- 17) Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
- (a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - (b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - (c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - (d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Results: Exception noted for procedure 17(b). One out of the five employees tested did not have supervisor approval on their timesheet when leave was taken.

- 18) Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulate leave records, agree the pay rates to the employee or officials' personnel files, and agree the termination payment to the entity policy.

Results: No exceptions were noted as a result of applying the procedures above.

- 19) Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: No exceptions were noted as a result of applying the procedures above.

Management's response:

See the last page of this report for Management's Response to the exception noted for procedure 17(b).

ETHICS

- 20) Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- (a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - (b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Results: No exceptions were noted as a result of applying the procedures above.

DEBT SERVICE

- 21) Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued.
- 22) Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: This section is not applicable.

FRAUD NOTICE

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: After applying the procedures noted above, it was found that the Agency has a website, but did not post the fraud notice on its website.

Management's response:

See the last page of this report for Management's Response to the exception noted for procedure 24.

INFORMATION TECHNOLOGY DISASTER RECOVERY / BUSINESS CONTINUITY

25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
- (a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
 - (b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - (c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 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.

Results: We performed the above procedures and discussed the results with management

SEXUAL HARASSMENT

26. 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.

Results: No exceptions were noted as a result of applying the procedures above.

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Results: After applying the procedures noted above, it was found that the Agency has a website, but did not post its sexual harassment policy and complaint procedure on its website.

SEXUAL HARASSMENT (continued)

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

Results: No exceptions were noted as a result of applying the procedures above.

Management's response:

See the last page of this report for Management's Response to the exception noted for procedure 27.

We were engaged by the CCOC 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 CCOC 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.

LeBlanc & Associates CPAs, L.L.C.

Metairie, Louisiana
June 15, 2023



DARREN P. LOMBARD
CLERK OF CRIMINAL DISTRICT COURT
CHIEF OF ELECTIONS OFFICER



2700 Tulane Avenue #114
New Orleans, LA 70119

CLERK'S OFFICE
CRIMINAL DISTRICT COURT

OFFICE (504) 658-9000
FAX (504) 658-9183

June 12, 2023

Mr. Darren Lombard
Clerk of Criminal District Court
2700 Tulane Ave
New Orleans, LA 70119

Please find below the Clerk of Criminal Court's Corrective Action Plan for the findings noted in the State Wide Agreed Upon Procedures.

Payroll and Personnel

- 17b) During the AUP testing of payroll and personnel costs, it was noted that one out of five employees tested did not have supervisor approval on their timesheet when leave was taken.

Response

We concur with the finding. We have made personnel changes in the Human Resources department and have stressed the importance of making sure that all timesheets are received timely with sign offs by both employees and their immediate supervisors.

Fraud Notice

- 24) During the AUP testing, it was noted that the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds, was not posted on the website.

Response

We concur with the AUP Finding and have taken steps to include the required information related to misappropriation, fraud, waste, and abuse posted on our website as required by State Statute R.S. 24:523.1.

Sexual Harassment Notice

- 27) During the AUP testing, it was noted that the Clerk of Criminal Court's Office did not post its sexual harassment policy and complaint filing procedures on its website.



DARREN P. LOMBARD
CLERK OF CRIMINAL DISTRICT COURT
CHIEF OF ELECTIONS OFFICER



2700 Tulane Avenue #114
New Orleans, LA 70119

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CRIMINAL DISTRICT COURT

OFFICE (504) 658-9000
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Response

We concur with the AUP Finding and have taken steps to include our sexual harassment policy and complaint procedures on our website.

Sincerely,

Mr. Darren Lombard
Clerk of Criminal Court