

ACADIA PARISH CLERK OF COURT

ANNUAL FINANCIAL REPORT

June 30, 2021

ACADIA PARISH CLERK OF COURT

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J. WALKER & COMPANY_{APC}

— ACCOUNTANTS AND ADVISORS —

INDEPENDENT AUDITORS' REPORT

The Honorable Robert T. "Robby" Barousse
Acadia Parish Clerk of Court
Crowley, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Acadia Parish Clerk of Court, a component unit of the Acadia Parish Police Jury, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Acadia Parish Clerk of Court's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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—
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and the aggregate remaining fund information of the Acadia Parish Clerk of Court, a component unit of the Acadia Parish Police Jury, as of June 30, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison schedule, schedule of the Clerk's proportionate share of the net pension liability, schedule of employer contributions to the pension plan, and schedule of changes in total OPEB liability and related ratios 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.

The Clerk of Court has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 the financial reporting for placing the financial statements in appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Acadia Parish Clerk of Court's basic financial statements. The schedule of compensation, benefits and other payments to agency head, combining schedule of fiduciary assets and liabilities, the schedule of changes in unsettled deposits, and justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the



basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits and other payments to agency head, combining schedule of fiduciary assets and liabilities, the schedule of changes in unsettled deposit, and justice system funding schedules 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 December 30, 2021, on our consideration of the Acadia Parish 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Acadia Parish Clerk of Court's internal control over financial reporting and compliance.

J. Walker & Company, APC

Lake Charles, Louisiana

December 30, 2021



Basic Financial Statements

ACADIA PARISH CLERK OF COURT

STATEMENT OF NET POSITION

June 30, 2021

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 432,595
Receivables, net	76,861
Due from other funds	4,881
Total Current Assets	<u>514,337</u>
Investment	200,402
Capital assets, net of accumulated depreciation	33,682
Total Noncurrent Assets	<u>234,084</u>
Total Assets	<u>748,421</u>
<u>DEFERRED OUTFLOW OF RESOURCES</u>	
Related to pension	1,121,766
Related to OPEB	1,479,687
Total Deferred Outflows of Resources	<u>2,601,453</u>
Total Assets and Deferred Outflows of Resources	<u>3,349,874</u>
<u>LIABILITIES</u>	
Accounts payable	16,248
Total Current Liabilities	16,248
Other post-employment benefits payable	5,240,218
Net pension liability	2,675,885
Total Noncurrent Liabilities	<u>7,916,103</u>
Total Liabilities	7,932,351
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Related to pension	66,561
Related to OPEB	373,937
Total Deferred Inflows of Resources	<u>440,498</u>
<u>NET POSITION</u>	
Net investment in capital assets	33,682
Unrestricted (Deficit)	<u>(5,056,657)</u>
Total Net Position	<u>(5,022,975)</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 3,349,874</u>

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

ACADIA PARISH CLERK OF COURT

**STATEMENT OF ACTIVITIES
Year Ended June 30, 2021**

Activities	Expense	Program Revenue			Net (Expense) Revenue Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contribution	Governmental Activities
Governmental activities:					
General government	\$ 3,016,394	\$ 2,541,300	\$ -	\$ -	\$ (475,094)
Total governmental activities	<u>\$ 3,016,394</u>	<u>\$ 2,541,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(475,094)</u>
General revenues:					
Intergovernmental revenues					25,849
Interest					5,622
Licenses and permits					<u>9,203</u>
Total general revenues					<u>40,674</u>
Change in net position					(434,420)
Net position - July 1, 2020, (deficit)					<u>(4,588,555)</u>
Net position - June 30, 2021, (deficit)					<u>\$ (5,022,975)</u>

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

ACADIA PARISH CLERK OF COURT

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 432,595
Accounts receivable, net	76,861
Due from other funds	<u>4,881</u>
Total Assets	<u>\$ 514,337</u>
<u>LIABILITIES AND FUND BALANCES</u>	
Liabilities:	
Accounts Payable	\$ 16,248
Fund Balance:	
Unassigned	<u>498,089</u>
Total Liabilities and Fund Balances	<u>\$ 514,337</u>

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

ACADIA PARISH CLERK OF COURT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

June 30, 2021

Total Fund Balances – Governmental Funds	\$	498,089
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Investment in governmental activities are not current financial resources and, therefore, are not reported in the governmental Funds Balance Sheets.		
		200,402
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental Funds Balance Sheets. This is the capital assets, net of accumulated depreciation reported on the Statement of Net Position		
		33,682
Long-term liabilities of governmental activities do not require the use of current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet. These are the long-term liabilities of the Clerk's governmental activities:		
Other post-employment benefits		(5,240,218)
Net pension liability		(2,675,885)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources related to pensions		1,121,766
Deferred outflows of resources related to OPEB		1,479,687
Deferred inflows of resources related to pensions		(66,561)
Deferred inflows of resources related to OPEB		<u>(373,937)</u>
Total Net Position – Governmental Activities	\$	<u>(5,022,975)</u>

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

ACADIA PARISH CLERK OF COURT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended June 30, 2021

REVENUES

Intergovernmental revenues	\$ 25,849
Charges for services	
Court cost, fees, changes	1,342,377
Fees for recording documents	1,085,108
Fees for certified copies	113,815
Licenses and permits	9,203
Interest earned	<u>5,622</u>
Total Revenues	<u>2,581,974</u>

EXPENDITURES

General government	
Personal services and related benefits	1,916,982
Materials/supplies	136,210
Capital outlay	9,299
Operating services	<u>425,059</u>
Total Expenditures	<u>2,487,550</u>
Change in Fund Balance	94,424
Fund Balance, beginning	<u>403,665</u>
Fund Balance, ending	<u>\$ 498,089</u>

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

ACADIA PARISH CLERK OF COURT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2021

Changes in Fund Balance – Governmental Funds \$ 94,424

Amounts reported for governmental activities in the
Statement of Net Position are different because:

Governmental funds report capital outlays as expenditures.
However, in the Statement of Activities, the cost of those
assets are allocated over their useful lives as depreciation
expense. This is the amount by which depreciation charged
differed from capital outlay in the current period

Capital Outlay	9,299
Depreciation	(2,429)

Under the modified accrual basis of accounting used in the governmental funds,
expenditures are not recognized for transactions that are not normally paid with
expendable available financial resources. In the statement of activities, however, which is
presented on an accrual basis, expenses and liabilities are reported regardless of when
financial resources are used. The net changes associated with these expenses/expenditures
are as follows:

Pension Expense	(133,041)
OPEB Expense	<u>(402,673)</u>

Changes in Net Position – Governmental Activities \$ (434,420)

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

ACADIA PARISH CLERK OF COURT

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
CUSTODIAL FUND
June 30, 2021

Assets	
Cash	\$ 2,171
Interest-bearing Deposits	<u>1,927,551</u>
Total Assets	<u>1,929,722</u>
Liabilities	
Due to Litigants and Others	<u>1,929,722</u>
Total Liabilities	<u>1,929,722</u>
Net Position	
Restricted for	
Individuals, organizations, and other governments	<u>-</u>
Total Liabilities and Net Position	<u>\$ 1,929,722</u>

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

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT

June 30, 2021

Introduction

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

Note 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

These financial statements only include funds and activities that are controlled by the Clerk of Court as an independently elected parish official. As an independently elected official, the Clerk of Court is solely responsible for the operations of his/her office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

Section 2100 of the Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Acadia Police Jury is the financial reporting entity for Acadia Parish. The Clerk, therefore, is considered a component unit of the Acadia Police Jury. It has been determined that the financial statements of the Police Jury would be misleading if data of the Clerk is not included because of the nature or significance of the relationship. The accompanying financial statements, however, present only the transactions of the Acadia Parish Clerk of Court.

Basis of Presentation

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

Basic Financial Statements – Government-Wide Statements

The Clerk of Court's basic financial statements include both government-wide (reporting the Clerk of Court as a whole) and fund financial statements (reporting the Clerk's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the Clerk are classified as governmental.

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the clerk except the fiduciary funds. Fiduciary Funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position is reported in three parts: net investment in

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

capital assets; restricted net position; and unrestricted net position. The Clerk first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues

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

Allocation of Indirect Expenses

The Clerk reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in direct expenses of each function.

Basic Financial Statements – Fund Financial Statements

The financial transactions of the Clerk are reported in individual funds in the fund financial statements. Fund accounting is designated to demonstrate legal compliance and to aid management by segregating transactions related to certain Clerk functions and activities.

Fund financial statements report detailed information about the Clerk. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate “fund types”. Governmental funds are used to account for a government’s general activities and focus on providing services to the public as opposed to proprietary funds where the focus is on recovering the cost of providing services to the public and other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The Clerk of Court’s current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the Clerk are described as follows:

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

Governmental Fund Type:

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

Fiduciary Fund Type:

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

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the Clerk to be held until judgment has been rendered in court litigation. Withdrawal of these funds can be made only upon order of the Court.

Basis of Accounting/Measurement Focus

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The government-wide statement of net position and the statement of activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

In the fund financial statements, the “current financial resources” measurement focus of the “economic resources” measurement focus is used as appropriate. The government fund utilized a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources at the end of the period.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It is related to timing of the measurement made regardless of the measurement focus applied.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

Accrual

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

The amounts reflected in the funds financial statements are presented on the modified accrual basis of accounting. 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 differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Intergovernmental revenue, recordings, cancellations, court attendance, criminal costs and other fees, charges and commissions for services are recorded in the year they are earned.

Interest income on time deposits are recorded when time deposits have matured, and the income is available. All other revenue is recorded when received.

Based on the above criteria, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs and other fees, charges and commissions for services are treated as susceptible to accrual.

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

Budget Practices

The Clerk of Court annually adopts a budget for the General Fund. The budgetary practices include public notice of the proposed budget at least 10 days prior to public hearing, public inspections of the proposed budget and public hearings of the budget.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

The proposed revised budget was prepared in accordance with generally accepted accounting principles (GAAP). The budget is legally adopted and amended, as necessary, by the Clerk. All appropriations lapse at year-end.

Amounts budgeted for “special projects” are considered to be used from assigned fund balance.

Encumbrances

The Clerk does not employ encumbrance accounting.

Cash and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Investments include amounts in time deposits and those investments with original maturities that do not exceed 90 days. Under state law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana Law and national banks having their principal offices in Louisiana.

Clerk's Fees Transferred from Advance Deposit Agency Fund

These fees represent revenue to the Clerk of Court earned from everyday operations for litigants. These fees are collected by a transfer of litigant's money deposited in the Advance Deposit Fund to the Salary Fund.

Compensated Absences

Vacation leave accrues as follows:

1. Upon completion of six-month introductory period – 5 days per year
2. After 2 years continuous service – 10 days per year
3. After 10 years continuous service – 15 days per year (allotted at 6 months in intervals of 2 weeks and 1 week)

Vacation leave is not cumulative; any unused vacation not used by the calendar year end is forfeited unless the Clerk gives special approval. Personal/Sick leave is granted to all full-time employees. Leave is credited at the rate of one full day for each calendar month of continuous service.

Capital Assets

Capital assets are capitalized at a historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$1,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Capital assets are reported in the government-wide financial statements, but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purpose by

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2021

the Clerk, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives.

Description	Estimated Lives
Computer Equipment	3 Years
Office Equipment	5 Years
Furniture & Fixtures	7 - 10 Years

Use of Estimates

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

Net Position/Fund Balances

Government-wide and net position displayed in three components:

Net Investment in Capital Assets

Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position

Consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or law through constitutional provisions or enabling legislation.

Unrestricted Net Position

All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

In the governmental fund financial statements, fund balances are classified as follows:

Non-spendable

Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

Restricted

Amounts for which constraints have been placed on the use of resources are externally imposed by creditors (such as through debt covenants) grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed

Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action (resolution) of the Clerk. These amounts cannot be used for any other purpose unless the Clerk removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

Amounts that are designated by the Clerk for a particular purpose in accordance with GASB Statement 54. The intent of an assigned fund balance should be expressed by the Clerk of Court that has the authority to assign amounts to be used for such specific purposes.

Unassigned

All amounts not included in other spendable classifications.

When fund balance resources are available for a specific purpose in multiple classifications, the Clerk would use the most restrictive funds first. However, it reserves the right to selectively spend unassigned resources first and to defer the use of other classified funds.

Net Pension Liability

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

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a further period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

Note 2 – Cash, Cash Equivalents and Investments

At June 30, 2021 the Clerk of Court has the following cash and investments (book balances). Under state law, the Clerk of Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Clerk of Court may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2021, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling \$2,562,719 as follows:

	Governmental Activities	Fiduciary Activities	Total
Cash	\$ 432,595	\$ 2,171	\$ 434,766
CDs	200,402	1,927,551	2,127,953
Total	\$ 632,997	\$1,929,722	\$ 2,562,719

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Clerk of Court's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates fair value. 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 fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The government does not have a deposit policy for custodial credit risk. As of June 30, 2021, the Clerk's bank balance of \$2,553,264 was not exposed to custodial credit risk.

Bank Balances	\$ 2,553,264
Federal Insurance	500,000
Pledged Securities	2,053,264
Total	\$ 2,553,264

Note 3 – Accounts Receivable

Receivable as of June 30, 2021, consist of \$76,861 an amounts turnover to the Office of Debt Recovery (ODR) from prior year, where collection is proceeding. ODR is able to collect the amounts from those individuals that receive refunds, when licenses are being renewed; they cannot be renewed unless these fees are settled, etc.

A summary of receivable is as follow:

Beginning balance	\$ 82,117
Deductions	5,256
Total Accounts Receivable	\$ 76,861

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

Note 4 – Capital Assets

Depreciable assets and depreciation activity for the year ended June 30, 2021, as follows:

Capital Assets Being Depreciated	Beginning Balance	Additions	Deductions	Ending Balance
Furniture/Equipment	\$ 152,365	\$ 9,299	\$ -	\$ 161,664
Less: Accumulated Depreciation	<u>125,553</u>	<u>2,429</u>	<u>-</u>	<u>127,982</u>
Net Furniture/Equipment	<u>\$ 26,812</u>	<u>\$ 6,870</u>	<u>\$ -</u>	<u>\$ 33,682</u>

All depreciation expense was charged to government activities.

Note 5 – Accounts and Other Payables

Accounts payables are balances in the general fund that are payable to vendors. As of June 30, 2021, accounts payables were \$16,248.

Note 6 – Changes in Long-Term Liabilities

The following is a summary of long-term liability transactions of the Clerk of Court for the year ended June 30, 2021:

	Balance at July 1, 2020	Additions	Deletions	Balance at June 30, 2021
Net OPEB Obligation	\$ 4,741,609	\$ 498,609	-	\$ 5,240,218
Net Pension Liability	<u>1,969,852</u>	<u>706,033</u>	<u>-</u>	<u>2,675,885</u>
	<u>\$ 6,711,461</u>	<u>\$ 1,204,642</u>	<u>-</u>	<u>\$ 7,916,103</u>

Note 7 – Pension Plan

Plan Description

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

The fund was established for the purpose of providing retirement allowance and other benefits as stated under the provisions of R.S. Title 11:1501 for eligible employees of the clerk of the supreme court, each of the district courts, each of the courts of appeal, each of the city and traffic courts in cities having a population in excess of four hundred thousand at the time of entrance into the Fund, the Louisiana Clerk's of Court Association, the Louisiana Clerks' of Court Insurance Fund and the employees of the Fund. The projection of benefit payments

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The system issues a publicly available financial report that can be obtained at www.lasersonline.org. The report may be obtained by writing to the Louisiana Clerk of Court Retirement and Relief Fund, 10202 Jefferson Hwy, Bldg. A, Baton Rouge, LA 70809, or by calling (225) 293-1162.

The Clerk's office implemented Government Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pensions and Statement 71 on Pension Transition for Contributions Made Subsequent to the Measurement Date- an Amendment of GASB 68. These standards require the Clerk's office to record its proportional share of the pension plan's Net Pension Liability and report the following disclosures:

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 65 if hired on or after January 1, 2011), and terminating employment. Regular retirement benefits, payable monthly for life, is equal to 3% percent 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 3½% 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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ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

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 Fund who is eligible for a service retirement allowance may elect to participate in the Deferred Retirement Option Plan (DROP) for up to 36 months and defer the receipt of benefits. Upon commencement of participation in the plan, active membership in the Fund terminates and the participant's contributions cease; however, employer contributions continue. Compensation and creditable service remain as they existed on the effective date of commencement of participation in the plan. The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account. Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at his option, a lump sum payment from the 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 the Fund. Interest is paid on DROP account balances for members who complete their DROP participation but do not terminate employment. The interest earnings are based on the actual rate of return on funds in such accounts. These interest accruals cease upon termination of employment.

Upon termination, the member receives a lump sum payment from the DROP fund equal to the payments made to that fund on his behalf or a true annuity based in his account (subject to approval by the Board of Trustees). The monthly benefit payments that were being paid into the DROP fund are paid to the retiree and an additional benefit based on his additional service rendered since termination of DROP participation is calculated using the normal method of benefit computation. Prior to January 1, 2011, the average compensation used to calculate the additional benefit is that used to calculate the original benefit unless his period of additional service is at least 36 months. Effective January 1, 2011, the average compensation for members whose additional service is less than 36 months is equal to the lesser amount used to calculate his original benefit or the compensation earned in the period of additional service divided by the number of months of additional service. For former DROP participants who retire after December 30, 2010, the period used to determine final average compensation for post-DROP service is 36 months plus the number of whole months elapsed from January 1, 2011 to the date of DROP entry. In no event can the entire monthly benefit amount paid to the retiree exceed 100% of the average

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

compensation used to compute the additional benefit. If a participant dies during the period of participation in the program, a lump sum payment equal to his account balance is paid to his named beneficiary or, if none, to his estate.

Cost of Living Adjustments

The Board of Trustees is authorized to grant retired members and widows of members who have been retired for at least one full calendar year an annual cost of 2.5% of their benefit (not to exceed \$40 per month), and all retired members and widows who are 65 years of age or older a 2% increase in their original benefit (or their benefit as of October 1, 1977, if they retired prior to that time). In order to grant the 2.5% COLA, the increase in the consumer price index must have exceeded 3% since the last COLA granted. In order for the Board to grant either of these increases, the Fund must meet certain other criteria as detailed in the Louisiana statute relating to funding status. In lieu of granting the above cost of living increases, Louisiana statutes allow the Board to grant a cost-of-living increase where the benefits shall be calculated using the number of years of service at retirement or at death plus the number of years since retirement or death multiplied by the cost of living amount which cannot exceed \$1.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2021, that actual employer contribution rate was 21%.

In accordance with state statute, the Fund receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue during the year and excluded from pension expense.

Plan members are required by state statute to contribute 8.25% percent of their annual covered salary and the Clerk is required to contribute at an actuarially determined rate. The current rate is 21% of annual covered payroll. Contributions to the plan also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Clerk are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:105, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clerk's contributions to the Plan, for the year ending June 30, 2021 and 2020 were \$209,539 and \$200,526, respectively.

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

At June 30, 2021, the Clerk reported a liability of \$2,675,885 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Clerk's proportion at that date was 1.112234% , which was an increase of .027509% from its proportion measured as of June 30, 2020.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

Pension expense of \$ 504,858 was recognized for the year ended June 30, 2021. Deferred outflows and inflows of resources related to pensions were reported from the following sources:

	Deferred Outflows of Resources:	Deferred Inflows of Resources:
Differences between expected and actual experience	\$ 33,434	\$ 33,100
Net difference between projected and actual investment earnings on pension plan investments	573,510	-
Changes of assumptions	237,328	-
Changes in proportion	34,624	33,461
Employer contributions subsequent to the measurement date	242,870	-
Total	\$ 1,121,766	\$ 66,561

The Clerk reported a total of \$242,870 as deferred outflow of resources related to pension contributions made subsequent to the measurement date period of June 30, 2020, which will be recognized as a reduction in net pension liability in the year ending June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred Inflows of resources related to pension will be recognized in pension expense as follows:

Year ending June 30:

2021	\$ 182,675
2022	251,703
2023	217,150
2024	160,807
Total	\$ 812,335

Actuarial Methods and Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020 are as follows:

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.75%, net of investment expense
Projected Salary Increases	1-5 years of service - 6.2% 5 years or more - 5%
Inflation Rate	2.50%
Mortality Rates	Pub - 2010 Public Retirement Plans multiplied by 120% Mortality Table with full generational projection using the appropriate MP-2019 improvement scale.
Expected Remaining Service Lives	2020 - 5 years 2019 - 5 years 2018 - 5 years 2017 - 5 years 2016 - 5 years
Cost-of-Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2020 actuarial funding valuation which (with the exception of mortality) were based on the results of an actuarial experience study for the period July 1, 2009 through June 30, 2014, unless otherwise specified. In cases where benefit structures were changes after the experience study period, assumptions were based on future expectations.

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

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected rate of return was 6.18%, for the year ended June 30, 2020.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

The best estimates of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2020, is summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed Income:		
Domestic Bonds	20.0%	2.50%
International Bonds		3.50%
Domestic Equity	33.0%	7.50%
International Equity	22.0%	8.50%
Real Estate	15.0%	4.50%
Hedge Funds	<u>10.0%</u>	6.59%
	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Clerk's Proportionate Share of Net Pension Liability to Changes in Discount Rate

The following presents the Clerk's proportionate share of the Net Pension Liability using the discount rate of 6.75%, as well as what the Clerk's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage point lower 5.75% or one percentage point higher 7.75% than the current rate as of June 30, 2020:

	<u>Changes in Discount Rate</u>		
	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
	<u>5.75%</u>	<u>6.75%</u>	<u>7.75%</u>
Net Pension Liability	\$ 3,734,159	\$ 2,675,885	\$ 1,783,892

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2021

Payables to the System

At June 30, 2021, the Clerk did not have any amounts owed to the pension plan.

Note 8 – Post Retirement Benefits Other Than Pensions

Plan description

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

Benefits provide

The Clerk provides post-employment medical supplement, medical Part D prescription drug, and life insurance benefits on behalf of its eligible retirees and their dependents. To be eligible to continue coverage under the Clerk's plan, an employee must retire from the Clerk and be eligible to receive retirement funds under the Louisiana Clerks' of Court Retirement and Relief Fund. The benefits are fully paid by the Clerk and no contributions are required from the retiree.

Number of Employees Covered

The following employees were covered by the benefit terms:

Inactive employees currently receiving benefits payments	10
Inactive employees entitled but not yet receiving benefits payments	0
Active Employees	<u>28</u>
Total	<u><u>38</u></u>

Total OPEB Liability

The Clerk's total OPEB liability of \$5,240,218 was measured as of June 30, 2021, and was determined by an actuarial valuation as of July 1, 2020.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

Measurement Date:	June 30, 2021
Actuarial Valuation Date:	July 1, 2019
Inflation:	2.40%
Salary increases, including inflation:	3.00%
Discount Rate:	1.92%
Prior Year Discount Rate:	2.45%
Health Care Cost Trend Rates:	See Appendix E
Retirees' Share of Benefit-Related Costs:	

The discount rate was based on the 6/30/2021 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubG.H-2010 Employee Mortality Table, Generational with Projection Scale MP-2020 for males or females, as appropriate.

Mortality rates for retirees were based on the PubG.H-2010 Healthy Retiree Mortality Table, Generational with Projection Scale MP-2020 for males or females, as appropriate.

Projection Year	Medicare Supplement	Medicare Part D
1	8.79%	-16.11%
2	4.00%	5.00%
3	4.00%	4.75%
4	4.00%	4.50%
5	4.00%	4.25%
6	4.00%	4.00%
7	4.00%	3.75%
8	4.00%	3.50%
9	4.00%	3.25%
10	4.00%	3.00%
11	4.00%	3.00%
12+	4.00%	3.00%

Contribution rates: There is no cost to eligible retirees.

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

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

Changes in the Total OPEB Liability

Service Cost	\$ 171,017
Interest Cost	119,673
Differences between expected and actual experience	(136,767)
Changes in assumptions/inputs	388,736
Change in benefit terms	-
Benefit payments	(44,051)
Administrative expense	-
Net Changes	<u>498,609</u>
Total OPEB Liability - beginning	<u>4,741,609</u>
Total OPEB Liability - end	<u><u>\$ 5,240,218</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate.

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

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 6,383,129	\$ 5,240,218	\$ 4,329,624

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate

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

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 4,165,233	\$ 5,240,218	\$ 4,485,825

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2021

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

For the year ended June 30, 2021, the Clerk recognized an OPEB expense of \$446,724. At June 30, 2021, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources:</u>	<u>Deferred Inflows of Resources:</u>
Differences between expected and actual experience	\$ 270,482	\$ 373,937
Changes of assumptions or other inputs	1,209,204	-
Employer amounts for OPEB subsequent to measurement date	-	-
Total Deferred Outflows & Inflows	<u>\$ 1,479,686</u>	<u>\$ 373,937</u>

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

<u>Year ending June 30:</u>	
2022	\$ 156,034
2023	156,034
2024	156,034
2025	156,034
2026	156,034
Thereafter	<u>325,580</u>
Total	<u>\$ 1,105,750</u>

Payables to the OPEB Plan

At June 30, 2021, the Clerk did not have any amounts owed to the OPEB plan.

Note 9 – Compensated Absences

At June 30, 2021, the Clerk of Court has no sick leave benefits being reported.

Note 10 – Risk Management

The Clerk is subject to various risks of loss due to tort, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; natural disasters, and automobile liability. The Clerk purchases commercial insurance policies to protect against loss related to these risks. Payment of the deductible is the only liability associated with these insurance policies. During the years ended June 30, 2021, 2020, and 2019 there were no significant reduction in the amount of coverage maintained by the Clerk of Court.

ACADIA PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2021

Note 11 – Litigation

The Clerk of Court is not involved in any material matters of pending or threatened litigation as of June 30, 2021.

Note 12 – Expenditures of the Clerk of Court Paid by the Parish Police Jury

Louisiana R.S. 13:784 provides that upon request of the Clerk, the police jury shall provide all necessary office furniture, equipment, and records and books. During the current year the Clerk has not requested that the police jury purchase any office furniture, equipment, and records and books for her office. The Police Jury does, however, provide office space located in the Parish Courthouse and pays for utilities for the Clerk's office. The amount of utilities paid by the Parish Police Jury is indeterminate.

Note 13 – Excess Fund Balance

R.S. 13:785 requires that every four years (at close of the term of office) the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk's last year of her term of office. This payment is limited to no more than that which was received by the Clerk in accordance with R.S. 13:784 (A) during said term of office. The Parish Police Jury has not provided any direct funds to the Clerk under statute R.S. 17:784(A). At June 30, 2021 there was no amount due to the parish treasurer.

Note 14 – Covid-19 Pandemic

On March 11, 2020, the World Health Organization declared the outbreak of a novel coronavirus ("COVID-19") as a global pandemic, which continues to spread throughout the United States. The COVID-19 pandemic has negatively impacted the global economy and created significant volatility and disruption of financial markets. The extent of impact of the COVID-19 pandemic on the Clerk's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and the impact on its investments, customers, employees and vendors, all of which are uncertain and cannot be predicted or reasonably estimated at this time.

REQUIRED SUPPLEMENTAL INFORMATION

ACADIA PARISH CLERK OF COURT

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
Revenues				
Intergovernmental	-	-	25,849	25,849
License and permits	8,400	8,400	9,203	803
Fees, charges and commissions for services	2,240,000	2,240,000	2,541,300	301,300
Interest income	<u>5,000</u>	<u>5,000</u>	<u>5,622</u>	<u>622</u>
		-		
Total Revenue	<u>2,253,400</u>	<u>2,253,400</u>	<u>2,581,974</u>	<u>328,574</u>
		-		
Expenditures:				
Personal services and related benefits	1,780,000	1,780,000	1,916,982	(136,982)
Operating Services	390,000	390,000	425,059	(35,059)
Material supplies	68,000	68,000	136,210	(68,210)
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>9,299</u>	<u>(4,299)</u>
		-		
Total Expenditures	<u>2,243,000</u>	<u>2,243,000</u>	<u>2,487,550</u>	<u>(244,550)</u>
		-		
Excess of revenues over expenditures	<u>\$ 10,400</u>	<u>\$ 10,400</u>	94,424	<u>\$ 84,024</u>
Fund Balance, Beginning			<u>403,665</u>	
Fund Balance, Ending			<u>\$ 498,089</u>	

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

**SCHEDULE OF THE CLERK'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Year Ended June 30, 2021**

Louisiana Clerks of Court Retirement	2021	2020	2019	2018	2017	2016	2015
Employer's Proportion of the Net Pension Liability (Assets)	1.1122%	1.0847%	1.0831%	1.1254%	1.1576%	1.1854%	1.1689%
Employer's Proportionate Share of the Net Pension Liability (Asset)	2,675,885	1,969,852	1,801,451	1,702,706	2,141,473	1,776,112	1,576,707
Employer's Covered-Employee Payroll	1,102,834	1,054,716	1,005,592	1,015,763	1,060,413	1,082,794	1,032,149
Employer's Proportionate Share of the Net Pension Liability (Asset) Liability (Asset) as a Percentage of its Covered Payroll	242.6372%	186.7662%	179.1434%	169.3230%	210.8241%	167.6811%	145.6147%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.0900%	77.9292%	79.0719%	79.6914%	74.1703%	78.1291%	79.3714%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

The amounts represented have a measurement date of the previous fiscal year.

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

**SCHEDULE OF EMPLOYER CONTRIBUTIONS TO THE PENSION PLAN
Year Ended June 30, 2021**

<u>Year Ended June 30,</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to Contractual Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions As a Percentage of Employee Payroll</u>
2021	\$ 209,539	\$ 242,870	(33,331)	\$ 1,156,523	21.0000%
2020	209,538	209,538	-	1,102,834	19.0000%
2019	191,062	200,396	(9,334)	1,054,716	19.0000%
2018	191,062	193,004	(1,942)	1,005,592	19.1931%
2017	193,074	193,074	-	1,015,763	19.0078%
2016	200,537	200,537	-	1,060,413	18.9112%
2015	205,731	205,731	-	1,082,794	19.0000%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
Year Ended June 30, 2021

	2018	2019	2020	2021
Total OPEB Liability				
Service Cost	\$ 90,682	\$ 93,402	\$ 106,951	\$ 171,017
Interest	116,390	105,060	111,820	119,673
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(2,306)	(401,737)	347,763	(136,766)
Changes in assumptions or other inputs	-	461,723	739,394	388,736
Benefit payments	(79,178)	(59,522)	(52,931)	(44,051)
Net Change in Total OPEB Liability	125,588	198,926	1,252,997	498,609
Total OPEB Liability - beginning	3,164,098	3,289,686	3,488,612	4,741,609
Total OPEB Liability - end	\$ 3,289,686	\$ 3,488,612	\$ 4,741,609	\$ 5,240,218
Covered Employee Payroll	\$ 1,018,668	\$ 1,049,228	\$ 1,050,828	\$ 1,082,353
Total OPEB Liability as a percentage of covered employee payroll	322.9%	332.5%	451.2%	484.2%

Notes to Schedule:

Changes of Benefit Terms:

None

Changes of Assumptions:

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2018	3.62%
2019	3.13%
2020	2.45%
2021	1.92%

Mortality Rates

2018	RPH-2014 Employee and Healthy Annuity, Generational with MP-2018
2019	PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2018
2020	PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2019
2021	PubG.H-2010 Employee and Healthy Retiree, Generational with MP-2020

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

ACADIA PARISH CLERK OF COURT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2021

1. Budgetary and Budgetary Accounting

The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. A proposed budget is prepared and submitted to the Clerk of Court for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Clerk of Court. Such amendments, except for capital outlay, were not material in relation to the original appropriations.

2. Net Pension Liability

Changes in Benefit Terms

There were no changes in benefit terms for the fiscal year ended June 30, 2021.

Changes in Assumptions

Changes of assumptions about future economic or 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 plan.

SUPPLEMENTARY INFORMATION

ACADIA PARISH CLERK OF COURT

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE AGENCY HEAD
Year Ended June 30, 2021

Robert T. "Robby" Barousse, Clerk

Salary	\$ 161,998
Benefits - insurance	48,532
Benefits - retirement	30,779
Car allowance	24,299
Cell phone	2,586
Registration fees	250
Conference travel	300
Election expense	<u>2,400</u>
Total	<u>\$ 271,144</u>

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

COMBINING SCHEDULE OF FIDUCIARY ASSETS AND LIABILITIES - CUSTODIAL FUNDS

June 30, 2021

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Criminal non-support Fund</u>	<u>Civil non- support Fund</u>	<u>Election Fund</u>	<u>Total</u>
<u>Assets</u>						
Cash	\$ -	\$ -	\$ 191	\$ -	\$ 1,980	\$ 2,171
Interest - bearing deposits	<u>1,113,137</u>	<u>812,409</u>	<u>-</u>	<u>2,005</u>	<u>-</u>	<u>1,927,551</u>
Total Assets	<u>1,113,137</u>	<u>812,409</u>	<u>191</u>	<u>2,005</u>	<u>1,980</u>	<u>1,929,722</u>
<u>Liabilities</u>						
Due to general fund	-	-	-	-	-	-
Due to litigants and others	<u>1,113,137</u>	<u>812,409</u>	<u>191</u>	<u>2,005</u>	<u>1,980</u>	<u>1,929,722</u>
Total Liabilities	<u>\$ 1,113,137</u>	<u>\$ 812,409</u>	<u>\$ 191</u>	<u>\$ 2,005</u>	<u>\$ 1,980</u>	<u>\$ 1,929,722</u>

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

COMBINING SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS - CUSTODIAL FUNDS
Year Ended June 30, 2021

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Criminal non-support Fund</u>	<u>Civil non- support Fund</u>	<u>Election Fund</u>	<u>Total</u>
Additions:						
Suits and successions	\$ 1,214,914	\$ 2,116,046	\$ 23,162	\$ 21,817	\$ 6,250	\$ 3,382,189
Election qualifying Fees	-	-	-	-	-	-
Interest	871	2,686	-	-	-	3,557
Court ordered	-	-	-	-	-	-
Total additions	<u>1,215,785</u>	<u>2,118,732</u>	<u>23,162</u>	<u>21,817</u>	<u>6,250</u>	<u>3,385,746</u>
Deductions:						
Clerk cost (transferred to General Fund)	811,189	-	-	-	-	811,189
Settlements to litigants	142,943	2,054,064	23,212	22,105	6,250	2,248,574
Sheriff fees	108,900	-	-	-	-	108,900
Other fees	80,351	-	-	-	-	80,351
Total reductions	<u>1,143,383</u>	<u>2,054,064</u>	<u>23,212</u>	<u>22,105</u>	<u>6,250</u>	<u>3,249,014</u>
Changes in amounts du to litigants and others	72,402	64,668	(50)	(288)	-	136,732
Beginning of the year	<u>1,040,735</u>	<u>747,741</u>	<u>241</u>	<u>2,293</u>	<u>1,980</u>	<u>1,792,990</u>
Amounts due to litigants and others, end of year	<u>\$ 1,113,137</u>	<u>\$ 812,409</u>	<u>\$ 191</u>	<u>\$ 2,005</u>	<u>\$ 1,980</u>	<u>\$ 1,929,722</u>

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY

Year Ended June 30, 2021

Cash Basis Presentation	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 06/30/2021
Acadia Parish Sheriff - Criminal Fines - Other	\$ 17,073	\$ 24,922
Total Receipts	\$ 17,073	\$ 24,922

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
Year Ended June 30, 2021

Cash Basis Presentation	First Six Month Period Ended 12/31/20	Second Six Month Period Ended 06/30/21
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 1,090,734	\$ 1,100,582
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	566,892	648,156
Subtotal Collections	<u>566,892</u>	<u>648,156</u>
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
15TH JDC COURT ADMINISTRATOR	7,680	8,430
ACADIA PARISH CLERK OF COURT	395,134	413,645
ACADIA PARISH SHERIFF	29,154	32,714
ALLEN PARISH SHERIFF	49	437
AVOYELLES PARISH SHERIFF	52	-
BAROUSSE ROBERT T	127	111
BEAUREGARD PARISH SHERIFF	34	-
BOSSIER PARISH SHERIFF	47	-
CADDO PARISH SHERIFF	135	384
CALCASIEU PARISH SHERIFF	620	482
CAMERON PARISH SHERIFF	199	-
CONCORDIA PARISH SHERIFF	56	26
EAST B . R . PARISH SHERIFF	7,104	4,939
EVANGELINE PARISH SHERIFF	510	358
HON R KYLE ARDOIN	5,000	2,800
IBERIA PARISH SHERIFF	295	350
JEFF DAVIS PARISH SHERIFF	892	1,294
JEFFERSON PARISH SHERIFF	210	580
LAFAYETTE PARISH SHERIFF	7,402	9,169
LIVINGSTON PARISH SHERIFF	86	132
LOUISIANA STATE TREASURER	13,015	14,534
LOUISIANA STATE UNIVERSITY	15	-
LOUISIANA SUPREME COURT	480	345
ORLEANS PARISH SHERIFF	780	780
POINTE COUPEE PARISH SHERIFF	36	-
RAPIDES PARISH SHERIFF	236	76
RED RIVER PARISH SHERIFF	5	-
ST CHARLES PARISH SHERIFF	32	35
ST JOHN THE BAPTIST PARISH SHE	35	112
ST LANDRY PARISH SHERIFF	2,546	2,266
ST MARTIN PARISH SHERIFF	462	95
ST MARY PARISH SHERIFF	59	31
ST TAMMANY PARISH SHERIFFS OFF	489	247
SUPREME COURT OF LA LJCC	247	271
TANGIPAHOA PARISH SHERIFF	193	-
TERREBONNE PARISH SHERIFF	38	65
THIRD CIRCUIT COURT OF APPEAL	673	2,019
VERMILION PARISH SHERIFF	695	850
VERNON PARISH SHERIFF	193	-
WASHINGTON PARISH SHERIFF	47	-
WEST CARROLL PARISH SHERIFF	73	-
EAST CARROLL PARISH SHERIFF - CIVIL	-	69
FRANKLIN PARISH SHERIFF -CIVIL	-	70
IBERVILLE PARISH SHERIFF - CIVIL	-	4

See independent auditors' report.

ACADIA PARISH CLERK OF COURT

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY

Year Ended June 30, 2021

Continued

LAFOURCHE PARISH SHERIFF - CIVIL	-	92
PLAQUEMINE PARISH SHERIFF - CIVIL	-	60
RICHLAND PARISH SHERIFF - CIVIL	-	94
ST BERNARD PARISH SHERIFF - CIVIL	-	33
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	72,365	76,578
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	9,543	10,717
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	<u>557,044</u>	<u>585,294</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	<u>\$ 1,100,582</u>	<u>\$ 1,163,444</u>

See independent auditors' report.

INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS



J. WALKER & COMPANY_{APC}

— ACCOUNTANTS AND ADVISORS —

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

The Honorable Robert T. "Robby" Barousse
Acadia Parish Clerk of Court
Crowley, Louisiana

We have audited, 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, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Acadia Parish Clerk of Court, a component unit of the State of Louisiana, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Acadia Parish Clerk of Court's basic financial statements and have issued our report thereon dated December 30, 2021.

Internal Control over Financial Reporting

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

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

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

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CERTIFIED PUBLIC ACCOUNTANTS
—
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

J. Walker & Company, APC

Lake Charles, Louisiana
December 30, 2021



ACADIA PARISH CLERK OF COURT

SCHEDULE OF FINDINGS AND RESPONSES

Year Ended June 30, 2021

I. Summary of Auditors' Results

a. Financial Statements

1. The independent auditors' report expresses an unmodified opinion on the financial statements of the Acadia Parish Clerk of Court, Louisiana.
2. There were no material weaknesses or significant deficiencies disclosed during the audit of the financial statements and reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. There are no instances of noncompliance that are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.

b. Federal Awards

N/A

c. Management Letter

1. No management letter was issued in connection with the audit for the year ended June 30, 2021.

ACADIA PARISH CLERK OF COURT

SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2021

II. Findings – Financial Statement Audit

There were no current year findings.

ACADIA PARISH CLERK OF COURT

SUMMARY OF THE PRIOR YEAR FINDINGS
Year Ended June 30, 2021

III. Summary of Prior Year Findings

There were no prior year findings.