

**AVOYELLES PARISH CLERK OF COURT  
(A Component Unit of the Avoyelles Parish Police Jury)  
Marksville, Louisiana**

**ANNUAL FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED  
JUNE 30, 2022**

***DUCOTE & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS  
219 NORTH WASHINGTON STREET  
P. O. BOX 309  
MARKSVILLE, LA 71351***

**AVOUELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Annual Financial Statements  
As of and for the Year Ended June 30, 2022  
With Supplemental Information Schedules**

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**AVOUELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Annual Financial Statements  
As of and for the Year Ended June 30, 2022  
With Supplemental Information Schedules**

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The Honorable Connie F. Desselle  
Avoyelles Parish Clerk of Court  
Marksville, Louisiana

## Report on the Audit of the Financial Statements

### Opinions

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

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

### Basis of 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 the *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 these 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 and currently known information that may raise substantial doubt shortly thereafter.

### Auditors' Responsibility 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 auditors' 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, 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 City of X, State Y'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 City of X, State Y'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 budgetary comparison schedules, schedules of employer's share of net pension liability and employer pension contributions be presented to supplement the basic financial statements. Such information is the responsibility and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the 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 inquiring 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 budgetary comparison schedules, schedule of employer's share of net pension liability, schedule of employer pension contributions, and notes to required supplementary 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 consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by the missing information.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of the Clerk of Court's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The schedules have 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 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 16, 2022, on our consideration of the Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Clerk of Court's internal control over financial reporting and compliance.

This report is intended for the information of the Clerk of Court and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

**DUCOTE & COMPANY**  
**Certified Public Accountants**  
Marksville, Louisiana  
December 16, 2022

## **BASIC FINANCIAL STATEMENTS**

AVOYELLES PARISH CLERK OF COURT  
 MARKSVILLE , LOUISIANA  
 STATEMENT OF NET POSITION  
 June 30, 2022

<b>CURRENT ASSETS</b>	
Cash and cash equivalents	\$440,021
Investments	807,150
Receivables - fees, charges, and commissions	22,475
Accrued interest receivable	1,254
Due from other funds	11,020
Prepaid expenses	5,201
<b>TOTAL CURRENT ASSETS</b>	<u>1,287,121</u>
<b>NON-CURRENT ASSETS</b>	
Capital assets (net of accumulated depreciation)	<u>152,510</u>
<b>TOTAL NON-CURRENT ASSETS</b>	<u>152,510</u>
<b>TOTAL ASSETS</b>	<u>1,439,631</u>
<b>Deferred Outflow of Resources Pension Fund Related</b>	<u>629,238</u>
<b>CURRENT LIABILITIES</b>	
Accounts payable	30,613
Payroll deductions payable	25,133
Lease payable	5,205
<b>TOTAL CURRENT LIABILITIES</b>	<u>60,951</u>
<b>NON-CURRENT LIABILITIES</b>	
Lease Payable	8,384
OPEB obligation	1,310,253
Net pension liability	897,231
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>2,215,868</u>
<b>TOTAL LIABILITIES</b>	<u>2,276,819</u>
<b>Deferred Inflow of Resources Pension Fund Related</b>	<u>1,213,402</u>
<b>NET POSITION</b>	
Investment in capital assets	152,510
Unrestricted	<u>(1,573,862)</u>
<b>TOTAL NET POSITION</b>	<u><u>(\$1,421,352)</u></u>

The accompanying notes are an integral part of this financial statement.



AVOUELLES PARISH CLERK OF COURT  
 MARKSVILLE, LOUISIANA  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED June 30, 2022

General government	
Personal service and related benefit	\$2,090,834
Operating services	549,344
Materials and supplies	93,155
Travel and other charges	32,703
Depreciation expense	<u>30,002</u>
Total Program expenses	<u>2,796,038</u>
Program Revenues	
Licenses and permits	5,229
Fees, charges, and commissions for services:	
Court costs, fees, and charges	617,074
Fees for recording legal documents	785,035
Fees for certified copies of documents	105,378
Subscribed services	62,941
Election fees	9,390
Miscellaneous	<u>75,142</u>
Total program revenues	<u>1,660,189</u>
Net program expenses	(1,135,849)
General revenues:	
Interest earnings	<u>36,583</u>
Changes in net position	(1,099,266)
Net position - beginning of year	<u>(322,086)</u>
Net position - end of year	<u><u>(\$1,421,352)</u></u>

The accompanying notes are an integral part of this financial statement.

**AVOYELLES PARISH CLERK OF COURT**  
**MARKSVILLE , LOUISIANA**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**June 30, 2022**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$440,021
Investments	807,150
Receivables - fees, charges, and commissions	22,475
Accrued interest receivable	1,254
Due from other funds	11,020
Prepaid expenses	<u>5,201</u>
<b>TOTAL ASSETS</b>	<u><u>\$1,287,121</u></u>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Accounts payable	\$30,613
Payroll deductions payable	<u>25,133</u>
<b>TOTAL LIABILITIES</b>	<u>55,746</u>
<b>FUND BALANCE</b>	
Fund Balance	
Unassigned	<u>1,231,375</u>
<b>TOTAL FUND BALANCE</b>	<u>1,231,375</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$1,287,121</u></u>

The accompanying notes are an integral part of this financial statement.

**AVOYELLES PARISH CLERK OF COURT  
MARKSVILLE, LOUISIANA  
RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
June 30, 2022**

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

Fund Balance, Total Governmental Funds (Statement C)		\$1,231,375
Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the governmental funds.		152,510
Deferred inflows and outflows of resources are not recognized in the fund balance of Governmental Fund Statement.		
Pension Related Inflows	(1,213,402)	
Pension Related Outflows	<u>629,238</u>	
		(584,164)
Long-term liabilities including leases payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Lease payable	(13,589)	
Net Pension Liability	(897,231)	
OPEB Obligation	<u>(1,310,253)</u>	
		<u>(2,221,073)</u>
<b>Net position of Governmental Activities (Statement A)</b>		<u><u>(\$1,421,352)</u></u>

The accompanying notes are an integral part of this financial statement.

**AVOUELLES PARISH CLERK OF COURT  
MARKSVILLE, LOUISIANA  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED June 30, 2022**

**REVENUES**

Licenses and permits	\$5,229
Fees, charges, and commissions for services:	
Court costs, fees, and charges	617,074
Fees for recording legal documents	785,035
Fees for certified copies of documents	105,378
Subscribed services	62,941
Election fees	9,390
Miscellaneous	75,142
Use of money and property:	
Interest earnings	36,583
	<hr/>
Total revenues	1,696,772

**EXPENDITURES**

General government	
Personal service and related benefit	1,011,255
Operating Services	548,418
Materials and supplies	93,155
Travel and other charges	32,703
Capital outlay	27,004
Debt service	5,845
	<hr/>
Total Expenditures	1,718,380

**EXCESS (DEFICIENCY) OF REVENUES  
OVER EXPENDITURES** (21,608)

**OTHER FINANCING SOURCES (USES)** 0

**EXCESS (DEFICIENCY) OF REVENUES AND OTHER  
FINANCING SOURCES OVER EXPENDITURES AND  
OTHER USES** (21,608)

**FUND BALANCES AT BEGINNING OF YEAR** 1,252,982

**FUND BALANCES AT END OF YEAR** \$1,231,375

The accompanying notes are an integral part of this financial statement.

**AVOUELLES PARISH CLERK OF COURT  
MARKSVILLE, LOUISIANA  
RECONCILIATION OF GOVERNMENTAL FUNDS  
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES  
IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED June 30, 2022**

Amounts reported for governmental activities in the Statement of Activities are differend because:

Net change in fund balances - total governmental funds (Statement E)	\$	(21,608)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.</p>		
	(2,998)	(2,998)
<p>Governmental funds report pension outlays as expenditures. However, in the Statement of Activities, the cost is based on various assumptions made by the pension fund's actuary. Governmental funds do not recongnize employee contributions to the pension fund as revenue.</p>		
Difference in pension expenditures and		
pension expense	(826,686)	
Pension related revenue	<u>0</u>	(826,686)
<p>The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long term debt and related items.</p>		
		4,918
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures of governmental funds.</p>		
Payroll related benefits (OPEB)		<u>(252,892)</u>
Changes in net position of governmental activities (Statement B)	\$	<u>(1,099,266)</u>

The accompanying notes are an integral part of this financial statement.

**AVOYELLES PARISH CLERK OF COURT  
MARKSVILLE, LOUISIANA  
STATEMENT OF FIDUCIARY NET POSITION  
June 30, 2022**

	Advance Deposit Fund	Registry of Court Fund	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$32,243	\$6,456,541	\$6,488,784
Due from other funds	0	116	116
Investments	1,095,261	0	1,095,261
NSF Receivable	7,831	0	7,831
<b>TOTAL ASSETS</b>	<b><u>\$1,135,335</u></b>	<b><u>\$6,456,657</u></b>	<b><u>\$7,591,992</u></b>
<b>LIABILITIES</b>			
Unclaimed property	4,674	0	4,674
Unsettled deposits	1,130,661	6,456,657	7,587,319
<b>TOTAL LIABILITIES</b>	<b><u>\$1,135,335</u></b>	<b><u>\$6,456,657</u></b>	<b><u>\$7,591,992</u></b>

The accompanying notes are an integral part of this financial statement.

**AVOYELLES PARISH CLERK OF COURT  
MARKSVILLE, LOUISIANA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED June 30, 2022**

	Advance Deposit Fund	Registry of Court Fund	Total
<b>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</b>	\$1,104,955	\$6,856,452	\$7,961,407
<b>Additions:</b>			
Deposits			
Suits and Successions	1,196,633	0	1,196,633
Judgements	0	376,191	376,191
Interest earnings on investments	204	6,759	6,963
<b>Total Additions</b>	<u>1,196,837</u>	<u>382,950</u>	<u>1,579,787</u>
<b>Reductions:</b>			
Clerk's costs (transferred to General Fund)	512,976	0	512,976
Refunds/settlements	445,832	776,487	1,222,319
Attorney, curator, and notary	7,280	0	7,280
Judge's fees	49,303	0	49,303
Sheriff's fees	129,516	0	129,516
Other reductions	26,223	6,258	32,481
<b>Total Reductions</b>	<u>1,171,130</u>	<u>782,745</u>	<u>1,953,876</u>
<b>UNSETTLED DEPOSITS AT END OF YEAR</b>	<u><u>\$1,130,661</u></u>	<u><u>\$6,456,657</u></u>	<u><u>\$7,587,319</u></u>

**NOTES TO FINANCIAL STATEMENTS**



**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended June 30, 2022**

**INTRODUCTION**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court 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.

**1.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Avoyelles Parish Clerk of Court have 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 June 1999.

**B. REPORTING ENTITY**

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

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

**C. FUND ACCOUNTING**

The clerk of court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transaction relating to certain government functions or activities.

**Governmental Funds**

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

**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended June 30, 2022**

**C. FUND ACCOUNTING, (Continued)**

The following are the clerk's governmental funds:

**General Fund**

The General Fund, as provided by Louisiana Revised Statute (R.S.) 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 operating expenditures are paid from this fund.

**Fiduciary Funds**

Fiduciary funds reporting focuses on net position and changes in net position. The only funds accounted for in this category by the clerk are the agency funds. The agency funds account for assets held by the clerk as an agent for litigants held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of result of operations. Consequently, the agency funds have not measurement focus but use the modified accrual basis of accounting. The advance deposit and registry of court agency funds account for assets held as an agent for others.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**FUND FINANCIAL STATEMENTS**

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenue 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 clerk operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on the general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**AVOUELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended June 30, 2022**

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING, (Continued)**

**Revenues**

Fees for certified copies, recordings, cancellations, court attendance, marriage licenses, and other fees, charges and commissions for services are recorded in the year they are earned. Interest income on time deposits is recorded when the time deposits have matured, and income is available. Substantially all other revenues are recorded when received.

**Expenditures**

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

**Other Financing Sources and Expenditures**

Proceeds from and expenditures for the capital leases are recognized when received or due as another financing source and expenditure.

**Agency Fund**

The Agency Fund statements, and schedules have been prepared on the modified accrual basis of accounting, with collections recognized in the year they are earned, and distributions reflected when liability is incurred.

**Deferred Outflows of Resources and Deferred Inflows of Resources**

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

**Government-Wide Financial Statements (GWFS)**

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

**Program Revenues**

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

**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended June 30, 2022**

**E. BUDGET PRACTICES**

The Clerk annually adopts a budget for the general fund. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Any amendments to the budget are published in the Clerk's official journal. Budgetary integration is not employed as a management tool.

The proposed budget for the 2022 fiscal year was made available for public inspection at the clerk's office on May 27, 2021. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 11 days prior to the public hearing. The budget hearing was held at the clerk's office on June 14, 2021. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year-end. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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 or any other state of the United States, or under the laws of the United States.

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the clerk'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. All investments are held in certificates of deposits and are stated at cost.

**G. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The clerk maintains a threshold level of \$1,000 or more for capitalizing capital assets.

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

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 – 10 years
Vehicles	5 – 10 years
Equipment	5 – 10 years

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**H. COMPENSATED ABSENCES**

The clerk of court has the following policy relating to vacation and sick leave: Employees of the clerk's office earn two weeks of vacation leave each year. Vacation leave must be used in the year earned. Employees are allowed seven days of sick leave each year. Sick leave is noncumulative.

There are no accumulated or vested vacation and sick leave benefits which require accrual to conform to generally accepted accounting principles.

**I. EQUITY CLASSIFICATIONS**

In the government-wide statements, equity is classified as net position and displayed in three components as applicable: The components are as follows:

**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** – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

**Unrestricted** - All other net position that does not meet the definition of "restricted" or "invested in capital assets."

Fund balances for the Clerk of Court's governmental fund (the General Fund) is displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used. In the governmental financial statements, fund balances are classified as follows:

**Nonspendable** – amounts that cannot be spent because either they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - amounts that can be spent only for the specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** – amounts that can be used only for specific purposes determined by a formal action of the governing authority of the Clerk of Court's office. The Clerk of Court is the highest level of decision-making authority for the Clerk of Court. Commitments may be established, modified, or rescinded only through formal declarations approved by the Clerk of Court.

**Assigned** – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Clerk of Court's policy, only the Clerk of Court may assign amounts for specified purposes.

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**I. EQUITY CLASSIFICATIONS, (continued)**

**Unassigned** – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Clerk of Court considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Clerk of Court considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Clerk of Court has provided otherwise in his commitment or assignment actions.

**J. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY**

The Avoyelles Parish Clerk of Court's office is in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana R.S 33:4715, is paid by the Avoyelles 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 record and books. During the current year, the Clerk has not requested that the police jury purchase any office furniture, equipment, and records or books for her office. The Police Jury does however pay for utilities for the Clerk's office. The amount of the utilities paid by the Police Jury is indeterminable. Louisiana R.S. 13:785 requires that every four years (at the 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 his/her term of office. The liability to the parish is limited to the amount received by the Clerk of Court from the parish for necessary office furniture, equipment and record books.

**K. USE OF ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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 support and expenses during the reporting period. Actual results could differ from those estimates.

**2. CASH AND CASH EQUIVALENTS**

Under state law, the Clerk of Court may deposit funds with 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 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.

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**2. CASH AND CASH EQUIVALENTS, (Continued)**

At June 30, 2022, the clerk of court has cash and cash equivalents (book balances) totaling \$8,831,216 as follows:

	Governmental Funds	Fiduciary Funds	Total Book Balance
Petty cash	\$ 200	\$ -	\$ 200
Cash on hand	896	-	896
Demand deposits	438,925	6,488,784	6,927,709
Interest bearing demand deposits	807,150	1,095,261	1,902,411
<b>Total</b>	<b>\$ 1,247,171</b>	<b>\$ 7,584,045</b>	<b>\$ 8,831,216</b>

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the Clerk of Court in a holding or custodial bank that is mutually acceptable to both parties.

These deposits (bank balances) are secured as follows:

	Governmental Funds	Fiduciary Funds	Total Bank Balance
Bank Balance	\$ 1,247,410	\$ 7,872,391	\$ 9,119,801
Secured by:			
FDIC Coverage	600,603	70,262	670,865
Pledged securities	646,807	7,802,129	8,448,936
<b>Total</b>	<b>\$ 1,247,410</b>	<b>\$ 7,872,391</b>	<b>\$ 9,119,801</b>

**NOTE 3. LOUISIANA ASSET MANAGEMENT POOL**

The Clerk participates in the Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

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

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**NOTE 3. LOUISIANA ASSET MANAGEMENT POOL (continued)**

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

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares. At June 30, 2022, the Clerk had \$311,546 invested in LAMP. These monies are presented in the financial statements as interest bearing deposits in investments.

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

**4. INVESTMENTS**

At June 30, 2022, the Clerk of Court holds investments totaling \$1,902,411 in interest bearing deposits. These investments are stated at cost, which approximates market value, and are secured from risk by federal deposit insurance (see note 2).

**5. RECEIVABLES**

Receivables in the general fund totaled \$22,475 at June 30, 2022, detailed as follows:

Accounts Receivable	
Current	\$ 21,510
Over 30 days	469
Over 60 days	16
Other	<u>480</u>
 Total Receivables	 <u>\$ 22,475</u>



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**6. CAPITAL ASSETS**

Capital assets and depreciation activity for the year ended June 30, 2022, is as follows:

Governmental Activities

Balance June 30, 2021	\$1,107,342
Fiscal Year 2021-22:	
Additions	27,004
Deletions	-
Balance June 30, 2022	1,134,346
Less accumulated depreciation	(981,836)
Net Capital Assets	\$152,510

**7. LEASES**

The Clerk of Court has various immaterial operating leases for copy machines. In addition, on December 15, 2020, the Clerk entered into the following lease agreement:

2021 Buick Enclave – Lease period 48 months, 5.695% interest  
Monthly payment \$487.07, purchase option \$1 at the end of the lease term

The minimum annual commitments under the operating lease are as follows:

<u>Fiscal Year</u>	<u>Vehicle Lease</u>
2023	\$ 5,845
2024	5,845
2025	2,922
Less: amount representing interest	(1,023)
Present Value of future lease payments	\$13,589

**8. CHANGES IN FIDUCIARY FUND BALANCES**

A summary of changes in agency fund unsettled deposits follows:

	<u>Unsettled Deposits at Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Unsettled Deposits at End of Year</u>
Agency funds:				
Advance Deposit	\$ 1,104,955	\$ 1,196,837	\$ 1,171,130	\$ 1,130,661
Registry of Court	6,856,452	382,950	782,745	6,456,657
Total	\$ 7,961,407	\$ 1,579,787	\$ 1,953,875	\$ 7,587,319

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**9. PENSION PLAN**

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 payment (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value

Substantially all employees of the Clerk of Court, except part-time and temporary employees are members of the Louisiana Clerk's of Court Retirement and Relief Fund (hereinafter referred to as "Fund"), a cost sharing, multiple-employer defined benefit pension plan 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 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 the entrance into the a Fund, the Louisiana Clerks' of Court Association, the Louisiana Clerks' of Court Insurance Fund, and the employees of the Fund. The projection of benefit payments 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 following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

**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% 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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**9. PENSION PLAN, (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  $\frac{1}{2}$  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.** In lieu of terminating employment and accepting a service 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 lump sum payments 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

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**9. PENSION PLAN, (Continued)**

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 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 2% 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.

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

**Non-employer Contributions.** 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. Non-employer contribution revenue for the System or the year ended June 30, 2021, was \$81,150.

**Schedule of Employer Allocations.** The Schedule of employer allocations reports the historical employer contributions in addition to the employer allocation percentages for each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of the Louisiana Clerks' of Court Retirement and Relief Fund. The employer's portion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The resulting allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the Fund during the fiscal year ended June 30, 2021, as compared to the total of all employers' contributions received by the Fund during the fiscal year ended June 30, 2021.

**Schedule of Pension Amounts by Employer.** The schedule of pension amounts by employer displays each employer's allocation of the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense. The schedule of pension amounts by employer was prepared using the allocations included in the schedule of employer allocations.

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**9. PENSION PLAN, (Continued)**

**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.

The components of the net pension liability of the Fund's participating employers as of June 30, 2021, are as follows:

Total Pension Liability	\$911,412,187
Plan Fiduciary Net Position	<u>788,388,373</u>
Total Net Pension Liability	<u>\$133,023,844</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021, are as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Investment rate of return	6.55%, net of investment expense, including inflation
Projected Salary Increases	1-5 years of service 6.25%, 5 years or more 5.0%
Inflation Rate	2.40%
Mortality rates	Pub-2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the Appropriate MP-2019 improvement scale.
Expected remaining service lives	2021 – 5 years 2020 – 5 years 2019 – 5 years 2018 – 5 years 2017 – 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 substantially automatic.

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

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**9. PENSION PLAN, (Continued)**

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 6.02%, for the year ended 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, 2021, is summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income:		
Domestic Bonds	25.000%	2.500%
International Bonds		3.500%
Domestic Equity	38.000%	7.500%
International Equity	22.000%	8.500%
Real Estate	15.000%	4.500%
	<u>100.000%</u>	

The discount rate used to measure the total pension liability was 6.55%, which was a decrease of .2% from the rate used the prior year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Board of Trustees and the Public Retirement System's Actuarial Committee (PRSAC), taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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**9. PENSION PLAN, (Continued)**

	1% Decrease 5.55%	Current Discount Rate- 6.55%	1% Increase 7.55%
Net Pension Liability	\$1,581,564	\$897,231	\$320,794

**Changes in Net Position Liability.** The changes in the net position liability for the year ended June 30, 2021, were recognized in the current reporting period as pension expense except as follows:

*Differences between Expected and Actual Experience-*

Differences between expected and actual with regard to economic or demographic factors in the measurement of the total pension liability were recognized as 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. The difference between expected and actual experience resulted in deferred inflows of resources and a pension benefit as of June 30, 2021, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2021	\$ 2,904,257	\$ -	\$ 580,851	2,323,406	\$ -
2020	-	2,975,960	(743,990)	-	2,231,970
2019	1,666,641	-	555,547	1,111,094	-
2018	547,930	-	273,964	273,966	-
2017	791,464	-	791,464	-	-
			Totals	\$ 3,708,466	\$ 2,231,970

*Differences between Projected and Actual Investment Earning-*

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. The difference between expected and actual investment earnings resulted in a net deferred inflow of resources and pension benefit as of June 30, 2021, as follows:

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**9. PENSION PLAN, (Continued)**

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	30-Jun-21		Net Deferred Outflows Balance
				Deferred Outflows	Deferred Inflows	
2021	\$ -	\$ 126,233,412	\$ (25,246,682)	\$ -	\$ 100,986,730	\$ (100,986,730)
2020	44,225,256	-	11,056,314	\$ 33,168,942	-	33,168,942
2019	13,401,578	-	4,467,192	\$ 8,934,386	-	8,934,386
2018	90,543	-	45,271	\$ 45,272	-	45,272
2017	-	6,153,614	(6,153,614)	\$ -	-	-
			Totals	\$ 42,148,600	\$ 100,986,730	\$ (58,838,130)

*Changes of Assumption-*

The changes of assumptions about future economic or demographic factors 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. The changes of assumptions or other inputs resulted in deferred outflows of resources and pension expense as of June 30, 2021, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	30-Jun-21	
				Deferred Outflows	Deferred Inflows
2021	\$ 18,311,429	\$ -	\$ 3,662,286	\$ 14,649,143	\$ -
2020	13,599,007	-	3,399,752	10,199,255	-
2019	-	-	-	-	-
2018	7,738,951	-	3,869,475	3,869,476	-
2017	-	-	-	-	-
			Totals	\$ 28,717,874	\$ -

*Change in Proportion-*

Changes in the employer's proportionate shares 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 employer's pension expense (benefit) 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 pensions through the pension plan.

**Contributions-Proportionate Share.** Differences between contributions remitted to the system and the employer's proportionate share are recognized in pension expense (benefit) 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 a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the Fund and contributions reported by the participating employer.



**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended June 30, 2022**

**9. PENSION PLAN, (Continued)**

**Retirement Fund Audit Report.** The Louisiana Clerks' of Court Retirement and Relief Fund of Louisiana has issued a stand-alone report on their financial statements for the year ended June 30, 2021. Access to the report can be found on the Louisiana Legislative Auditor's website, [www.lia.la.gov](http://www.lia.la.gov).

**Estimates.** The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of American requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Accordingly, actual results may differ from estimated amounts.

**Funding Policy.** Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Avoyelles Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 22.25 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Avoyelles Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, 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 Avoyelles Parish Clerk of Court's contributions to the System for the years ending June 30, 2022, 2021, 2020, and 2019 were \$203,872, \$199,068, \$176,877, and \$176,073 respectively, equal to the required contributions for each year.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.** At June 30, 2022, the Clerk reported a liability of \$897,231 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the Net Pension Liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Clerk's proportion was .67%, which was an increase of .12% from its proportion measured as of June 30, 2020. At June 30, 2022, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 25,013	\$ 15,054
Changes of Assumptions	193,699	396,857.00
Change in proportion and differences between the employer's contribution and the employer's proportionate share of contributions	64,874	49,190
Net differences between projected and actual earnings on plan investments	-	-
Contributions subsequent to the measurement date	152,139	-
Total	\$ 435,725	\$ 461,101

**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended June 30, 2022**

**9. PENSION PLAN, (Continued)**

The clerk reported \$152,139 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of June 30, 2021, which will be recognized as reduction of the Net Pension Liability in the year ended June 30, 2022.

Deferred outflows of resources of \$283,573 relates to pensions resulting from the Clerk's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 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:

Year Ended June 30	
2022	\$ 26,023
2023	(9,382)
2024	(59,032)
2025	(135,124)
	<u>\$ (177,515)</u>

**10. DEFERRED COMPENSATION PLAN**

Beginning in July 2000, the Clerk elected to participate in the Louisiana Public Employees' Deferred Compensation Plan State of Louisiana, a component unit of the State of Louisiana. The plan offers its participants (eligible public employees) a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributed to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State (without being restricted to the provisions of benefits under the plan), subject only to the claims of the State's general creditors. Participant's rights under the plan are equal to those of general creditors of the State in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the State's legal counsel that the State has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

**11. OTHER POSTEMPLOYMENT BENEFITS**

*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 multi-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

**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended June 30, 2022**

**11. OTHER POSTEMPLOYMENT BENEFITS, (Continued)**

are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The premium rates are established and may be amended by the LCCIT board of trustees, with the Clerk determining the contribution requirements of the retirees.

*Benefits provided.* The Clerk provides medical, dental, vision and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 100% of retiree and 50% of dependent pre-Medicare health, Medicare Advantage, and dental insurance premiums. Vision is voluntary and 100% paid by the retiree. The plan also provides for payment of 100% of retiree life insurance premiums.

*Employees covered by benefit terms.* At January 1, 2022, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	11
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	<u>15</u>
Total	<u>26</u>

**Total OPEB Liability**

The Clerk's total OPEB liability of \$1,310,253 was measured as of June 30, 2022, and was determined by an actuarial valuation as of January 1, 2022.

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

Inflation	2.40%
Salary Increases, including inflation	3.25%
Discount Rate	3.69%
Health Care Cost Trend Rates	
Medical	6.50% for 2022, 6.25% for 2023, decreasing 0.25% per year to an ultimate rate of 5.0% for 2028 and later years
Medicare Advantage	4.5% for 2022, 4.25% for 2023, decreasing 0.25% per year to an ultimate rate of 3.0% for 2028 and later years. Includes 2% per year for aging.
Dental	3.0% annual trend
Vision	2.5% annual trend
Retirees' Share of Benefit-Related Costs	
Medical	0% for retirees and 50% for dependents.
Medicare Supplement	0% for retirees and 50% for dependents.
Dental	0% for retirees and 50% for dependents.
Vision	100% for retirees and 100% for dependents.
Basic Life Insurance	0%

**AVOUELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended June 30, 2022**

**11. OTHER POSTEMPLOYMENT BENEFITS, (Continued)**

The discount rate was based on the 6/30/2022 Fidelity General Obligation AA 20-Year Yield.

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

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

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

**Changes in the OPEB Liability**

	Total OPEB Liability
Balance at 6/30/2021	\$1,670,583
Changes for the year:	
Service Cost	30,936
Interest	32,007
Differences between expected and actual experience	(25,001)
Changes in Assumptions/Inputs	(329,254)
Change in Benefit Terms	-
Benefit payments	(69,018)
Administrative Expense	-
Net Changes	(360,330)
Balance at 6/30/2022	\$ 1,310,253

*Sensitivity of the total OPEB liability to changes in the discount rate.* The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.69 percent) or 1-percentage-point higher (4.69 percent) than the current discount rate:

	1% Decrease -2.69%	Current Discount -3.69%	1% Increase -4.69%
Total OPEB Liability	\$1,495,964	\$1,310,253	\$1,117,888

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

**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended June 30, 2022**

**11. OTHER POSTEMPLOYMENT BENEFITS, (Continued)**

	1% Decrease	Trend Discount	1% Increase
Total OPEB Liability	\$1,195,087	\$1,310,253	\$1,457,137

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

For the year ended June 30, 2022, the Clerk recognized an OPEB expense of \$3,071. At June 30, 2022, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 46,649	\$ 39,269
Changes of assumptions or other inputs	146,864	713,032
Total	\$ 193,513	\$ 752,301

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

Year Ended June 30:	
2021	(\$59,871)
2022	(\$59,871)
2023	(\$59,871)
2024	(\$80,969)
2025	(\$86,969)
Thereafter	(\$205,239)

**12. COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD**

The schedule of compensation, benefits, and other payments to Connie F. Desselle, Clerk of Court, for the year ended June 30, 2022, follows:

Salary	\$	148,229
Benefits - Insurance		20,802
Benefits - Retirement/Deferred Comp		24,709
Jury Commission		300
Vehicle expenses		5,845
Registration Fees		1,850
Conference Travel		6,815
Total	\$	208,550

**13. LITIGATION**

At June 30, 2022, the Avoyelles Parish Clerk of Court was not involved in any litigation other than one claim for employment discrimination which was settled by the date this report was issued. In addition, management is not aware of any unasserted claims as of the date of this report.

**AVOUELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**  
**Notes to Financial Statements**  
**As of and for the Year Ended June 30, 2022**

**14. CURRENT ACCOUNTING STANDARDS SCHEDULED TO BE IMPLEMENTED**

The following is a summary of accounting standards adopted by the by the Governmental Accounting Standards Board (GASB) that are scheduled to be implemented in the future that may affect the Clerk of Court's financial report:

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (PPP). This Statement requires that PPPs that meet the definition of a lease apply the guidance of Statement No. 87, *Leases*, as amended, if existing assets of the transferor that are not required to be improved by the operator as part of the PPP arrangement are the only underlying PPP assets and PPP does not meet the definition of an SCA. This Statement provides accounting and financial reporting requirements for all other PPPs: those that either (1) meet the definition of an SCA or (2) are not within the scope of Statement 87, as amended (as clarified by this Statement). The provisions of GASB Statement No. 94 are effective for fiscal years beginning after June 15, 2022.

GASB Statement No. 94, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right -to-use- subscription asset-and intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires not disclosures regarding a SBITA. The provisions of GASB Statement no. 96 are effective for fiscal years beginning after June 15, 2022.

The effect of implementation of these Standards on the Clerk's financial statements has not yet been determined.

**15. SUBSEQUENT EVENTS**

Subsequent events were evaluated through December 16, 2022, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

**AVOYELLES PARISH CLERK OF COURT  
MARKSVILLE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED June 30, 2022**

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance- favorable (unfavorable)
<b>REVENUES</b>				
Licenses and permits	\$6,000	\$6,000	\$5,229	(\$771)
Fees, charges, and commissions for services:				
Court costs, fees, and charges	650,000	625,000	617,074	(7,926)
Fees for recording legal documents	710,000	775,000	785,035	10,035
Fees for certified copies of documents	110,000	75,000	105,378	30,378
Subscribed Services	60,000	50,000	62,941	12,941
Election fees	0	0	9,390	9,390
Miscellaneous	70,000	70,000	75,142	5,142
Use of money and property:				
Interest earnings	35,000	35,000	36,583	1,583
<b>Total revenues</b>	<u>1,641,000</u>	<u>1,636,000</u>	<u>1,696,772</u>	<u>60,772</u>
<b>EXPENDITURES</b>				
General government				
Personal service and related benefit	1,000,000	1,000,000	1,011,255	(11,255)
Operating Services	500,000	550,000	549,345	655
Materials and supplies	55,000	80,000	93,155	(13,155)
Travel and other charges	5,000	15,000	32,703	(17,703)
Capital outlay	35,000	40,000	27,004	12,996
Debt service	7,000	5,000	4,918	(82)
<b>Total Expenditures</b>	<u>1,602,000</u>	<u>1,690,000</u>	<u>1,718,380</u>	<u>(28,380)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	39,000	(54,000)	(21,608)	32,392
<b>OTHER FINANCING SOURCES (USES)</b>				
Appropriations to other governmental units	(6,000)	(6,000)	0	6,000
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	33,000	(60,000)	(21,608)	38,392
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,252,982</u>	<u>1,252,982</u>	<u>1,252,982</u>	<u>0</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$1,285,982</u>	<u>\$1,192,982</u>	<u>\$1,231,375</u>	<u>\$38,393</u>



**Notes to Budgetary Comparison Schedule  
For the Year Ended June 30, 2022**

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Avoyelles Parish Clerk of Court's office during the month of June for comments from taxpayers. The budget is then legally adopted by the clerk and amended during the year, as necessary. The budget is established and controlled by the clerk at the object level of expenditure. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended.

Formal budgetary integration within the accounting records is not employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

**AVOUELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**

Louisiana Clerks' of Court Retirement and Relief Fund  
Schedule of Employer's Share of Net Pension Liability  
For the Year Ended June 30, 2022\*

Actuarial Valuation Date June 30th	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) As a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position As a Percentage of the Total Pension Liability
2015	.661669%	\$892,500	\$753,020	118.5%	79.37%
2016	.679539%	\$1,019,330	\$607,600	167.76%	78.13%
2017	.665685%	\$1,231,500	\$567,480	217.02%	74.17%
2018	.629038%	\$951,693	\$607,573	156.64%	79.69%
2019	.654221%	\$1,088,166	\$690,425	157.61%	79.07%
2020	.709329%	\$1,288,136	\$648,295	198.70%	77.93%
2021	.790000%	\$120,034	\$680,773	17.63%	96.79%
2022	.670000%	\$897,231	\$683,773	131.22%	86.50%

\*The amounts presented have a measurement date of the previous fiscal year end.

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

**AVOUELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

Louisiana Clerks' of Court Retirement and Relief Fund  
Schedule of Employer Pension Contributions  
For the Year Ended June 30, 2022\*

Actuarial Valuation Date June 30th	Contractually Required Contribution	Contributions in Relation to Contractual Required Contributions	Contributions Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions As a % of Covered Employee Payroll
2015	\$164,910	\$164,910	-	\$753,020	21.89%
2016	\$115,444	\$115,444	-	\$607,600	19.00%
2017	\$107,821	\$107,821	-	\$567,480	19.00%
2018	\$115,439	\$115,439	-	\$607,573	19.00%
2019	\$131,181	\$131,181	-	\$690,425	19.00%
2020	\$123,393	\$123,393	-	\$648,295	19.00%
2021	\$142,920	\$142,920	-	\$680,773	21.00%
2022	\$152,139	\$152,139	-	\$683,773	22.25%

\*The amounts presented have a measurement date of the previous fiscal year end.

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

**OTHER SUPPLEMENTARY INFORMATION**

**PART III**

AVOUELLES PARISH CLERK OF COURT

Marksville, Louisiana

JUSTICE SYSTEM FUNDING REPORTING SCHEDULE

Collecting/Disbursing Entity as Required by ACT 87 of the 2020 Regular Legislative Session

For the year ended June 30, 2022

Cash Basis Presentation	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2022
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 238,782	\$ 174,088
Add: Collections		
Civil Fees (advanced deposits)	590,273	606,130
Criminal Court Costs/Fees - Expungements	3,000	2,200
Subtotal Collections	832,055	782,418
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.)		
Acadia Parish Sheriff's Department	112	354
Allen Parish Sheriff's Department	50	95
Ascension Parish Sheriff's Department	161	211
Avoyelles Parish Sheriff's Department	36,840	35,229
Bossier Parish Sheriff's Department	-	190
Caddo Parish Sheriff's Department	181	784
Calcasieu Parish Sheriff's Department	405	158
DeSoto Parish Sheriff's Department	-	-
East Baton Rouge Parish Sheriff's Department	10,720	12,959
Evangeline Parish Sheriff's Department	480	209
Jefferson Parish Sheriff's Department	320	390
Jefferson Davis Parish Sheriff's Department	35	30
Lafayette Parish Sheriff's Department	2,897	2,174
LaSalle Parish Sheriff's Department	-	-
Lincoln Parish Sheriff's Department	31	160
Livingston Parish Sheriff's Department	57	-
Natchitoches Parish Sheriff's Department	156	85
Orleans Parish Sheriff's Department	390	450
Ouachita Parish Sheriff's Department	103	147
Rapides Parish Sheriff's Department	6,597	5,302
St. Landry Parish Sheriff's Department	817	438
St. Tammany Parish Sheriff's Department	377	83
Tangipahoa Parish Sheriff's Department	187	129
Tunica-Biloxi Tribal Police Department	300	350
Vermillion Parish Sheriff's Department	77	210
Vernon Parish Sheriff's Department	390	-
LA Secretary of State - Service Fee Advance	6,300	7,650
12th Judicial District Court Expense Fund	5,470	5,477
La Supreme Court - LA Judicial College Fund	230	231
La Supreme Court - Judicial Administrator	560	645
Avoyelles Parish Sheriff's Department - Courthouse Security & Jury Costs	10,186	7,269
Avoyelles Parish Police Jury - Jury Costs	447	565
Louisiana State Treasurer	14,361	14,507
Less: Amounts Retained by Collecting Agency		
Avoyelles Parish Clerk of Court's Office Civil Fees per statute	270,596	289,127
Avoyelles Parish Clerk of Court's Office Criminal Fees per statute	23,856	24,028
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds Issued	261,258	191,050
Curator Fees Issued	3,020	4,940
Subtotal Disbursements/Retainage	657,967	605,626
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 174,088	\$ 176,792
Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.	-	-
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)	-	-

**REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS  
PART IV**

**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 Connie F. Desselle  
Avoyelles Parish Clerk of Court  
Marksville, 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 of the United States, the financial statements of the governmental activities and the aggregate remaining fund information of the Avoyelles Parish Clerk of Court (hereinafter "Clerk of Court"), a component unit of the Avoyelles Parish Police Jury, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Avoyelles Parish Clerk of Court's basic financial statements, and have issued our report thereon dated December 16, 2022.

**Internal Control over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Clerk of Court'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 the 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.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 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 financial statements. 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 on internal control 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 or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

**DUCOTE & COMPANY**  
**Certified Public Accountants**  
Marksville, Louisiana  
December 16, 2022



**AVOUELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Schedule of Audit Results, Findings, and Questioned Costs  
For the Year Ended June 30, 2022**

**Section I – Summary of Auditors’ Results**

Type of auditors’ report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	_____yes <u>  x  </u> no
Reportable condition(s) identified not Considered to be material weakness(es)	_____yes <u>  x  </u> no
Noncompliance material to financial statements noted?	_____yes <u>  x  </u> no

**Section II – Summary of Current Year Audit Findings**

None noted.

**Section III – Summary Schedule of Prior Audit Findings**

None reported in prior year.

**Section IV-Management Letter**

None reported in prior year.

**Section V – Corrective Action Plan for Current Year Audit Findings**

Internal Control and Compliance Material to the Financial Statements

None

Management Letter Comments

None

**STATEWIDE AGREED UPON PROCEDURES**

INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Connie F. Desselle  
Avoyelles Parish Clerk of Court  
Louisiana Legislative Auditor

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

The Avoyelles Parish Clerk of Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**Written Policies and Procedures**

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1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations)
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) **Disbursements**, including processing, reviewing, and approving
  - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
  - e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked and (3)

approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

- a) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
- b) **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)
- c) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- d) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- e) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- f) **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.

#### ***Board or Finance Committee***

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2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and 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.*

### ***Bank Reconciliations***

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3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain, and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
  - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
  - b) Bank reconciliations include 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.

### ***Collections (excluding EFTs)***

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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).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
  - a) Employees that are responsible for cash collections do not share cash drawers/registers.
  - 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 verifies the reconciliation.
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.
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.
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- a) 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).
  - b) Trace the actual deposit per the bank statement to the general ledger.

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

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

### *Credit Cards/Debit Cards/Fuel Cards/P-Cards*

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11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
  - a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder
  - b) Observe that finance charges and late fees were not assessed on the selected statements.
8. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner 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.

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

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9. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
  - a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
  - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
  - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

## ***Contracts***

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10. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
  - a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
  - c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment 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.

## ***Payroll and Personnel***

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11. 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.
12. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
  - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (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 that supervisors approved the attendance and leave of the selected employees/officials.
  - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
  - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
13. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments., Agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the



employee/officials' authorized pay rates in the employee/officials' personnel files, and agree the termination payment to entity policy.

14. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and any associated forms have been filed, by required deadlines.

### ***Ethics***

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

### ***Debt Service***

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16. Obtain a listing of bonds/notes 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.
17. 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).

### ***Fraud Notice***

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18. 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.
8. 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.

*Information Technology Disaster Recovery/Business Continuity*

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9. 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.

*Sexual Harassment*

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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.
27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
28. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
- a) Number and percentage of public servants in the agency who have completed the training requirements;
  - b) Number of sexual harassment complaints received by the agency;
  - c) Number of complaints which resulted in a finding that sexual harassment occurred;
  - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - e) Amount of time it took to resolve each complaint.

**Findings:**

In performing the independent accountant's agreed-upon procedures, no exceptions were noted except the following: Written policies for receipts/collections was not available in the policies manual and is currently being added to the written policies. Also, the sexual harassment policy is being added to the website.

**Management response:**

These policies will be updated and added to the policy manual.

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

**DUCOTE & COMPANY**

Marksville, Louisiana

December 16, 2022