

Jefferson Davis Parish Clerk of Court  
Jennings, Louisiana  
Financial Report  
For the Year Ended June 30, 2023

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Langley, Williams  
& Company, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.  
DANNY L. WILLIAMS  
PHILLIP D. ABSHIRE, JR.  
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS H. O'NEAL  
JESSICA LOTT-HANSEN

## INDEPENDENT AUDITORS' REPORT

Honorable Richard M. Arceneaux  
Jefferson Davis Parish Clerk of Court  
Jennings, Louisiana

### Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Davis Parish Clerk of Court (the Clerk), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Clerk's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Clerk, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditors' Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for a reasonable period of time.

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

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 41, Schedule of Changes in the Clerk's Total OPEB Liability and related Ratios on page 42, the Schedule of Employer's Proportionate Share of Net Pension Liability on page 43 and the Schedule of Employer's Contribution on page 44 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Jefferson Davis Parish Clerk of Court has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate, operational, economical, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Jefferson Davis Parish Clerk of Court's basic financial statements. The other supplementary information on pages 46 through 50 is presented for purposes of additional analysis and is not required part of the basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule – Collecting/Disbursing Entity, and the Justice System Funding Schedule – Receiving Entity are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule – Collecting/Disbursing Entity, and the Justice System Funding Schedule – Receiving Entity are fairly stated in all material respects in relation to the basic financial statements as a whole.

### *Other Reporting Required by Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2023, on our consideration of the Jefferson Davis Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of law, regulations, contract, grants, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Jefferson Davis Parish Clerk of Court's internal control over financial reporting and compliance.

Handwritten signature in blue ink: Joseph A. Williams, CPA

Lake Charles, LA  
December 26, 2023

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

Jefferson Davis Clerk of Court  
Jennings, Louisiana

STATEMENT OF NET POSITION (DEFICIT)  
June 30, 2023

	Governmental Activities
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 1,795,503
Receivables	27,592
Investments	200,000
Capital assets net of accumulated depreciation	14,087
Total assets	2,037,182
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related	783,470
OPEB related	294,741
Total deferred outflows of resources	1,078,211
Total assets and deferred outflows of resources	\$ 3,115,393
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 3,198
Accrued payroll liabilities	17,522
Long-term liabilities:	
Due after one year	
Compensated absences	21,039
Net pension liability	1,831,081
Net OPEB obligation	1,455,277
Total liabilities	3,328,117
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related	24,278
OPEB related	778,567
Total deferred inflow of resources	802,845
<b>NET POSITION (DEFICIT)</b>	
Invested in capital assets, net related debt	14,087
Unrestricted deficit	(1,029,656)
Total net deficit	(1,015,569)
Total liabilities, deferred inflows of resources and net position (deficit)	\$ 3,115,393

See accompanying notes and independent auditors' report.

Jefferson Davis Clerk of Court  
Jennings, Louisiana

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2023

Activities:	Expenses	Program Revenue Fee and Charges for Service	Net Revenues and Changes in Net Position Governmental Activities
Governmental activities:			
Judicial	\$ 1,682,609	\$ 1,505,068	\$ (177,541)
Total Governmental Activities	\$ 1,682,609	\$ 1,505,068	(177,541)
		General revenues:	
		Miscellaneous income	35,041
		Interest	67,435
		Total general revenues	102,476
		Change in net position	(75,065)
		Net deficit - beginning of year	(940,504)
		Net deficit - end of year	\$ (1,015,569)

See accompanying notes and independent auditors' report.

**FUND FINANCIAL STATEMENTS (FFS)**

Jefferson Davis Clerk of Court  
Jennings, Louisiana

BALANCE SHEET - GOVERNMENTAL FUND

June 30, 2023

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 1,795,503
Receivables	27,592
Investments	<u>200,000</u>
Total assets	<u><u>\$ 2,023,095</u></u>
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 3,198
Due to agency funds	<u>17,522</u>
Total liabilities	20,720
<b>FUND BALANCE</b>	
Unassigned	<u>2,002,375</u>
Total liabilities and fund balance	<u><u>\$ 2,023,095</u></u>

See accompanying notes and independent auditors' report.

Jefferson Davis Clerk of Court  
Jennings, Louisiana

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND -  
TO THE STATEMENT OF NET POSITION

June 30, 2023

Total fund balance for governmental funds at June 30, 2023 \$ 2,002,375

Total net position reported for governmental activities in the Statement of Net Position is different due to the following:

Certain long-term assets are not reported in the fund financial statements because they are not available to pay current-period expenditures, but they are reported as assets in the statement of net position. Those assets consist of:

Deferred outflows - pension related	783,470	
Deferred outflows - OPEB related	<u>294,741</u>	
		1,078,211

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Capital assets, net of accumulated depreciation reported on Statement of Net Position	14,087
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Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. Those liabilities consists of:

Compensated absences payable	(21,039)	
Net OPEB Obligation payable	(1,455,277)	
Net pension liability	(1,831,081)	
Deferred inflows- pension related	(24,278)	
Deferred inflows- OPEB related	<u>(778,567)</u>	
		<u>(4,110,242)</u>

Total net deficit of governmental activities at June 30, 2023 \$ (1,015,569)

See accompanying notes and independent auditors' report.

Jefferson Davis Clerk of Court  
Jennings, Louisiana

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND

For the Year Ended June 30, 2023

	<u>General Fund</u>
REVENUES	
Intergovernmental revenues:	\$ 25,700
Fees and charges for services:	
Fees for recording legal documents	431,107
Fees for certified copies of documents	70,187
Court costs, fees, and charges	973,564
Licenses and permits	4,510
Miscellaneous income	35,041
Interest	67,435
Total revenues	<u>1,607,544</u>
EXPENDITURES	
Current:	
Judicial:	
Personnel services	834,286
Employee benefits	556,172
Operating services	163,628
Travel and professional development	14,121
Supplies	50,624
Capital outlay	4,081
Total expenditures	<u>1,622,912</u>
EXCESS OF EXPENDITURES OVER REVENUES	(15,368)
FUND BALANCE AT BEGINNING OF YEAR	<u>2,017,743</u>
FUND BALANCE AT END OF YEAR	<u>\$ 2,002,375</u>

See accompanying notes and independent auditors' report.

Jefferson Davis Clerk of Court  
Jennings, Louisiana

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND -  
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2023

Total net changes in fund balances at June 30, 2023 per Statement of Revenues,  
Expenditures and Changes in Fund Balance \$ (15,368)

The change in net position reported for governmental activities in the  
Statement of Activities is different due to the following:

Revenues that are not available to pay current obligations are not reported  
in the fund financial statements, but they are presented as revenues in the  
statement of activities.

Non-employer contributions to cost-sharing pension plan 89,353

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.

Capital outlay which is considered expenditures on the Statement  
of Revenues, Expenditures and Changes in Fund Balance 4,081  
Depreciation expense for the year ended June 30, 2023 (7,808)  
(3,727)

Government funds do not report changes in long term liabilities as  
expenditures. However, the following changes in long-term liabilities do  
appear in the Statement of Activities since the liabilities are reported on the  
Statement of Net Position.

Compensated absences 10,147  
Other post-retirement benefit expense 20,162  
Pension contribution subsequent to the measurement date 176,209  
Pension expense (351,841)  
(145,323)

Total changes in net position at June 30, 2023 per Statement of Activities \$ (75,065)

See accompanying notes and independent auditors' report.

Jefferson Davis Clerk of Court  
Jennings, Louisiana

STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS

June 30, 2023

	Advance Deposit Fund	Registry of Court Fund	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 808,290	\$ 1,412,427	\$ 2,220,717
Investments	200,000	-	200,000
	<u>\$ 1,008,290</u>	<u>\$ 1,412,427</u>	<u>\$ 2,420,717</u>
Total assets	<u>\$ 1,008,290</u>	<u>\$ 1,412,427</u>	<u>\$ 2,420,717</u>
<b>NET POSITION</b>			
Restricted for:			
Individuals, organizations, and other governments	<u>\$ 1,008,290</u>	<u>\$ 1,412,427</u>	<u>\$ 2,420,717</u>
Total net position	<u>\$ 1,008,290</u>	<u>\$ 1,412,427</u>	<u>\$ 2,420,717</u>

See accompanying notes and independent auditors' report.

Jefferson Davis Clerk of Court  
Jennings, Louisiana

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL  
FUNDS

For the Year Ended June 30, 2023

	Advance Deposit Fund	Registry of Court Fund	Total
<b>ADDITIONS</b>			
Deposits:			
Suits and successions	\$ 1,017,989	\$ 101,358	\$ 1,119,347
Interest	-	4,365	4,365
<b>Total additions</b>	<b>1,017,989</b>	<b>105,723</b>	<b>1,123,712</b>
<b>DEDUCTIONS</b>			
Distributed to litigants	202,781	54,358	257,139
Clerk's costs	537,142	-	537,142
Sheriff's fees	74,852	-	74,852
Other deductions	63,534	-	63,534
<b>Total deductions</b>	<b>878,309</b>	<b>54,358</b>	<b>932,667</b>
<b>NET CHANGE</b>	<b>139,680</b>	<b>51,365</b>	<b>191,045</b>
Net position, beginning of year	868,610	1,361,062	2,229,672
Net position, end of year	<u>\$ 1,008,290</u>	<u>\$ 1,412,427</u>	<u>\$ 2,420,717</u>

See accompanying notes and independent auditors' report.

## **NOTES TO THE FINANCIAL STATEMENTS**

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

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.

These financial statements present the Jefferson Davis Clerk of Court (“Clerk of Court”) as the primary government. As defined by the governmental accounting standards board (“GASB”), GASB No. 14, component units are legally separate entities that are included in the reporting entity because of the significance of their operating or financial relationships. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Since the Clerk of Court is legally separate and fiscally independent, the Clerk of Court is a separate governmental reporting entity. The Jefferson Davis Parish Police Jury (“Police Jury”) maintains and operates the parish courthouse in which the Clerk of Court’s office is located. These transactions between the Clerk of Court and the Police Jury are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability.

As an independent elected official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

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

**B. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Clerk of Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government - Wide Financial Statements (“GWFS”)

The Statement of Net Position and the Statement of Activities display information about the Clerk of Court as a whole. They include all funds of the Clerk of Court, which are considered to be governmental activities. Fiduciary funds are reported only in the Statement of Fiduciary Net Position – Custodial Funds at the fund financial statement level.

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

**B. BASIS OF PRESENTATION - (continued)**

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all the Clerk of Court’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in the net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Clerk of Court are reported in three categories: 1) charges for service, 2) operating grants and contributions, and 3) capital grants and contributions.

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

Fund Financial Statements (“FFS”)

The accounts of the Clerk of Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The various funds of the Clerk of Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the entity or total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund is at least ten percent of the corresponding total for all funds of that category or type.

The Clerk of Court’s current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the Clerk of Court are described as follows:

Governmental Fund Types

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

Fiduciary Fund Type - Custodial Funds

These fund types are used to account for assets held in trusts for third-party individuals, private organizations and/or other governmental units/funds. Fiduciary funds include:

Custodial Funds - The Advance Deposit and Registry of Court agency funds account for assets held by the Clerk of Court as an agent for others, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants.

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING – (continued)**

**Fund Financial Statements (“FFS”) – (continued)**

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

The amounts reflected in the governmental fund financial statements 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., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Clerk of Court’s operations.

The amounts reflected in the governmental fund financial statements, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Clerk of Court considers all 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 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:

**Revenues**

Revenues are recorded in the period in which they are measurable and available.

**Expenditures**

Expenditures are recorded in the period in which the goods and services are received.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses).

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

**D. BUDGET PRACTICES**

The Clerk of Court uses the following mandated requirements for budget practices:

1. A proposed budget is prepared and submitted to the Clerk of Court for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection for the fiscal year no later than fifteen days prior to the beginning of each fiscal year. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Clerk of Court.

**E. CASH AND INTEREST-BEARING DEPOSITS**

Cash and interest-bearing deposits includes amounts in cash on hand, demand deposits, interest-bearing demand deposits, time deposits, those investments with original maturities of 90 days or less and participation in the Louisiana Asset Management Pool (“LAMP”). LAMP is a nonprofit corporation formed by the State Treasury and organized under the laws of the State of Louisiana, which operates a local governmental investment pool equivalent to a money market fund. LAMP invests in short-term instruments as permitted by statute.. Under state law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**F. INVESTMENTS**

The Clerk of Court’s investment program is authorized and limited by state statute to purchases of securities issued or guaranteed by the U.S. government and its agencies or instrumentalities.

**G. BAD DEBTS**

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with GAAP, the departure was not considered to be material at June 30, 2023.

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

**H. CAPITAL ASSETS**

Capital assets are capitalized at historical cost. The Clerk of Court maintains a threshold level of \$500 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 as follows:

Furniture and equipment for 5 years

**I. COMPENSATED ABSENCES**

The Clerk of Court has the following policy relating to deferred compensation (“comp”) time, vacation and sick leave:

Vacation leave - All full time employees of the Clerk of Court’s office earn vacation leave at a rate of 2 to 4 weeks each year, depending upon their length of service. Vacation must be used prior to June 30 in the calendar year after it is earned.

Sick leave – Sick leave, referred to as personal leave, is earned at a rate of one day per one month employed. Personal leave is typically used in the month in which it is earned unless an illness requires additional time off. Accumulated personal leave is not paid upon termination from employment.

The cost of leave privileges is recognized as current year expenditure in the general fund when the leave is actually taken. The cost of leave privileges not requiring current resources is reflected in the government-wide financial statements. At June 30, 2023, employees of the Clerk of Court’s office have accumulated \$21,039 in leave privileges.

**J. LONG-TERM LIABILITIES**

All long-term liabilities to be repaid from governmental resources is reported as liabilities in the governmental-wide statements. The long-term liabilities consist of compensated absences payable, pension liability and other post-retirement benefits.

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

**K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In some instances, the GASB 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 increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delay recognition of expenditures or revenues, respectively. At June 30, 2023, the Clerk of Court deferred inflows and outflows of resources are attributable to its pension plan and Other Post-Employment Benefits plan (“OPEB”), which is reported in the government-wide statement.

**L. EQUITY CLASSIFICATIONS**

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

1. Investment in capital assets, net of related debt - 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.
2. Restricted net position - This amount has 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.
3. Unrestricted net position - All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Clerk of Court considers restricted funds to have been spent first.

**M. FUND EQUITY**

Accounting standards required governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable – amounts that cannot be spent either because 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 specific purposes because of constitutional provisions or enabling legislation or because constraints that 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 Clerk of Court. The Clerk of Court is the highest level of decision-making authority for the Clerk of Court’s Office. Commitments may be established, modified, or rescinded only through resolutions approved by the Clerk of Court.

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

**M. FUND EQUITY – (continued)**

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 adopted policy, only he may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

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.

**N. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

**O. ESTIMATES**

The preparation of financial statements in conformity with GAAP 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 revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**P. RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENT**

In May 2020, the Governmental Accounting Standards Board (GASB) approved Statement No. 96, “*Subscription-Based Information Technology Arrangements*.” The objective of this statement is to provide 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—an 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 note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The provisions of GASB No. 96 must be implemented by the Clerk of Court for periods beginning after June 15, 2022, with the earlier adoption encouraged. The effect of implementation of the statement of the Clerk of Court’s financial statements did not have a material impact.

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**2. CASH AND INTEREST-BEARING DEPOSITS**

At June 30, 2023, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling \$4,416,220 as follows:

	<u>Governmental</u>	<u>Fiduciary</u>	<u>Total</u>
Cash and Cash Equivalents	\$ 1,795,503	\$ 2,220,717	\$ 4,016,220
Certificate of deposits	200,000	200,000	400,000
	<u>\$ 1,995,503</u>	<u>\$ 2,420,717</u>	<u>\$ 4,416,220</u>

These deposits are stated at cost, which approximates fair value. Custodial credit risk is the risk that the event of a bank failure, the Clerk of Court's deposits may not be returned. The Clerk of Court does not have a policy for custodial credit risk, however, under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must, at all times, equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Included in cash and cash equivalents for governmental activities is \$1,433,344 invested with Louisiana Asset Management Pool (LAMP). Certificates of deposit are classified as investments in the financial statements as their original maturities exceed 90 days.

At June 30, 2023, the Clerk of Court had \$4,527,832 in deposits (collected bank balances) in local financial institutions, including certificates of deposit. Of the bank balance, \$1,425,519 was covered by federal depository insurance, \$5,022,354 was covered by pledge securities (Category 3).

Even though the pledge securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39.1229 impose a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

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 LSA - 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.

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**2. CASH AND INTEREST-BEARING DEPOSITS - (continued)**

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

- Credit Risk: LAMP is rated AAAM by Standard and 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.
- 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 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments is 90 days as of June 30, 2023.
- Foreign Currency Risk: Not applicable to 2a7-like pools.

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. The Clerk of Court places no limit on the amount invested in any one financial institution.

As a means of limiting the Clerk of Court's exposure to fair value losses arising from rising interest rates, the certificates of deposits have maturities of one year or less.

**3. RECEIVABLES**

The receivables balance as of June 30, 2023 was \$27,592, which consists of charges for services.

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**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**4. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2023, is as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Governmental Activities:				
Capital assets being depreciated:				
Furniture and equipment	\$ 107,232	\$ 4,081	\$ -	\$ 111,313
Total capital assets being depreciated	107,232	4,081	-	111,313
Less accumulated depreciation				
Furniture and equipment	89,418	7,808	-	97,226
	89,418	7,808	-	97,226
Total capital assets being depreciated, net	\$ 17,814	\$ (3,727)	\$ -	\$ 14,087

Depreciation expense of \$7,808 was charged to the general government function.

**5. PENSION PLAN**

Substantially all employees of the Clerk of Court are members of the Louisiana Clerks’ of Court Retirement and Relief Fund, a cost sharing, multiple-employer defined benefit pension plan established in accordance with Louisiana Revised Statute 11:1501 to provide regular, disability, and survivor benefits for clerks of court, their deputies, and other employees and the beneficiaries of such clerks of court, their deputies, and other employees.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be accessed on their website: LACRF – [www.laclerksofcourt.org](http://www.laclerksofcourt.org).

Summary of significant accounting policies:

The Louisiana Clerks’ of Court Retirement and Relief Fund (Fund) prepared its employer schedules in accordance with Governmental Accounting Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. It also provides methods to calculate participating employers’ proportionate share of net pension liability, deferred

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**5. PENSION PLAN – (continued)**

inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

*Basis of accounting:*

The Fund's employer pension schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The members' earnable compensation is attributed to the employer for which the member is employed as of June 30, 2022.

*Plan fiduciary net position:*

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

*Pension Amount Netting:*

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

Plan description:

The Fund was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:1501 for eligible employees of the Clerk of the Supreme Court, each of the district courts, each of the courts of appeal, each of the city and traffic courts in cities having a population in excess of four hundred thousand at the time of entrance into the Fund, the Louisiana 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

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**5. PENSION PLAN – (continued)**

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 3 $\frac{1}{3}$ % for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011). For members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

Disability benefits:

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

Survivor benefits:

Upon the death of any active contributing member with less than five years of credited service, his/her accumulated contributions are paid to his/her designated beneficiary. Upon the death of any active contributing member with five or more years of credited service, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. Benefit payments are to commence on the date a member would have first become eligible for normal retirement assuming continued service until that time. In lieu of a deferred survivor benefit, the surviving spouse may elect benefits payable immediately with benefits reduced  $\frac{1}{4}$  of 1% for each month by which payments commence in advance of member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children shall be paid  $\frac{1}{2}$  of the member's accrued retirement benefit in equal shares. Upon the death of any former member with less than 12 years of service, the designated beneficiary may receive his/her accumulated contributions. Upon the death of any former member with 12 or more years of service, automatic option 2 benefits are payable to the surviving spouse with payments to commence on the member's retirement eligibility date. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

Deferred retirement option plan (“DROP”):

In lieu of terminating employment and accepting a service retirement allowance, any member of the Fund who is eligible for a service retirement allowance may elect to participate in the Deferred

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**5. PENSION PLAN – (continued)**

Retirement Option Plan (DROP) for up to 36 months and defer the receipt of benefits. Upon commencement of participation in the plan, active membership in the Fund terminates and the participant's contributions cease; however, employer contributions continue. Compensation and creditable service remain as they existed on the effective date of commencement of participation in the plan. The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account. Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at his option, a lump sum payment from the DROP account equal to the payments to the account or a true annuity based upon his account (subject to approval by the Board of Trustees). In addition, the member receives the monthly benefits that were paid into the DROP fund during his period of participation.

If employment is not terminated at the end of the participation period, payments into the account cease and the member resumes active contributing membership in the Fund. Interest is paid on DROP account balances for members who complete their DROP participation but do not terminate employment. The interest earnings are based on the actual rate of return on funds in such accounts. These interest accruals cease upon termination of employment.

Upon termination, the member receives a lump sum 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 the original benefit or the compensation earned in the period of additional service divided by the number of months of additional service. For former DROP participants who retire after December 30, 2010, the period used to determine final average compensation for post-DROP service is 36 months plus the number of whole months elapsed from January 1, 2011 to the date of DROP entry. In no event can the entire monthly benefit amount paid to the retiree exceed 100% of the average 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 (COLA):

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

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**5. PENSION PLAN – (continued)**

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, 2022, the actual employer contribution rate was 22.25%. Employer proportionate share of contribution for the year ended June 30, 2022 was \$172,088.

In accordance with state statute, the Fund also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue during the year and excluded from pension expense. Non-employer contribution revenue for the year ended June 30, 2022, was \$91,451.

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions:

At June 30, 2023, the Clerk of Court reported a liability of \$1,831,081 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk of Court's proportion of the net pension liability was based on a projection of the Clerk of Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Clerk of Court's proportion was 0.755470%, which was an increase of 0.030791% from its proportion measured as of June 30, 2021.

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions: - (continued)

For the year ended June 30, 2023, the Clerk of Court recognized pension expense of \$357,288, less employer's amortization of changes in the proportionate share and differences between the employer contributions and the proportionate share of contributions in the amount of \$5,447. The Clerk of Court recognized revenue of \$89,353 as its proportionate share of non-employer.

At June 30, 2023, the Clerk of Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**5. PENSION PLAN – (continued)**

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ 20,657	\$ (16,644)
Change of assumptions	134,371	-
Net difference between projected and actual earnings on pension plan investment	391,751	-
Change in proportion and differences between employer contributions and proportionate share of contribution	60,482	(7,634)
Employer contributions subsequent to the measurement date	176,209	-
<b>Total</b>	<u><u>\$ 783,470</u></u>	<u><u>\$ (24,278)</u></u>

The Clerk of Court reported a total of \$176,209 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2022, which will be recognized as a reduction in net pension liability in the year ended June 30, 2023.

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

For the year ending June 30,

2024	\$	186,615
2025		153,009
2026		43,970
2027		199,389
	<u><u>\$</u></u>	<u><u>582,983</u></u>

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**5. PENSION PLAN – (continued)**

Actuarial assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022 is as follows:

<b>Valuation Date</b>	June 30, 2022
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Investment Rate of Return</b>	6.55%, net of investment expense,
<b>Projected salary increases</b>	1-5 years of service – 6.2% 5 years or more – 5.0%
<b>Inflation Rate</b>	2.40%
<b>Mortality</b>	Pub- 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale
<b>Expected Remaining Service Lives</b>	2022 – 5 years 2021 - 5 years 2020 – 5 years 2019 – 5 years 2018 – 5 years
<b>Cost of Living Adjustments</b>	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2022 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study for the period July 1, 2014 through June 30, 2019, unless otherwise specified. In cases where benefit structures were changes after the experience study period, assumptions were based on future experiences.

The mortality rate assumption used was verified by combining data from this plan with two other statewide plans which have similar workforce composition in order to produce a credible experience. The aggregated data was collected over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality.

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**5. PENSION PLAN – (continued)**

Actuarial assumptions: - (continued)

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, 2022. 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, 2022, is summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income:		
Domestic Bonds	25.0%	2.50%
International Bonds		3.50%
Domestic Equity	38.0%	7.50%
International Equity	22.0%	8.50%
Real Estate	15.0%	4.50%
	100.00%	

The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by 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.

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**5. PENSION PLAN – (continued)**

Sensitivity to changes in discount rate:

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.55%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.55% or one percentage point higher 7.55% than the current rate as of June 30, 2022:

	Changes in Discount Rate:		
	1%	Current	1%
	Decrease	Discount	Increase
	5.55%	6.55%	7.55%
Employer's proportionate share of net pension liability	\$ 2,613,619	\$ 1,831,081	\$ 1,171,784

**6. OTHER POST-EMPLOYMENT BENEFITS**

**General Information about the OPEB Plan**

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

*Benefits 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 pre-Medicare health, Medicare Advantage, vision, and dental insurance premiums. 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
Active employees	15
Total	26

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**6. OTHER POST-EMPLOYMENT BENEFITS – (continued)**

**Total OPEB Liability**

The Clerk's total OPEB liability of \$1,455,277 was measured as of June 30, 2023 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, 2023 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:	3.86%
Health Care Cost Trend Rates	
Medical:	-0.03% 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:	-11.63% 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:	0.0% for 2022, 3.0% per year thereafter
Vision:	-5.46% for 2022, 2.5% per year thereafter
Retirees' Share of Benefit-Related Costs	0%
Expected remaining service lives	2022 - 6 years 2021 - 6 years 2020 - 7 years 2019 - 5 years 2018 - 5 years

The discount rate was based on the June 30, 2023 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 Annuitant mortality table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

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

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**6. OTHER POST-EMPLOYMENT BENEFITS – (continued)**

**Changes in Total OPEB**

	<u>Total OPEB Liability</u>
Balance at June 30, 2022	\$ 1,580,795
Changes for the year:	
Service cost	38,451
Interest	58,859
Differences between expected and actual experience	(2,669)
Changes in assumptions/inputs	(171,851)
Change in benefit terms	-
Benefit payments	(48,308)
Net changes	(125,518)
Balance at June 30, 2023	\$ 1,455,277

*Sensitivity of the total OPEB liability to changes in the discount rate:* The following presents the total OPEB liability of the Clerk of Court, as well as what the Clerk of Court’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92 percent) or 1-percentage-point higher (2.92 percent) than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	2.86%	3.86%	4.86%
Total OPEB Liability	\$ 1,627,928	\$ 1,455,277	\$ 1,260,062

*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:

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,332,872	\$ 1,455,277	\$ 1,604,782

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**6. OTHER POST-EMPLOYMENT BENEFITS – (continued)**

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

For the year ended June 30, 2023, the Clerk recognized an OPEB expense of \$28,146. On June 30, 2023, 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	\$ 264,343	\$ 166,422
Changes of assumptions or other inputs	30,398	612,145
Total	\$ 294,741	\$ 778,567

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:	
2024	\$ (117,216)
2025	\$ (117,216)
2026	\$ (117,216)
2027	\$ (103,094)
2028	\$ (29,087)

**7. DEFERRED COMPENSATION PLAN**

The Clerk of Court offers its employees participation in the Louisiana Public Employees Deferred Compensation Plan (the Plan) adopted under the provisions of the Internal Revenue Code Section 457. The plan, available to all Clerk of Court's employees, permits the employees to defer a portion of their salary until future years. The Clerk of Court matches 50% of employee contributions. The Clerk of Court's contribution to the plan amounted to \$217,153 for the year ended June 30, 2023.

In accordance, with GASB Statement No. 32, plan balances and activities are not reflected in the Clerk of Court's financial statements. 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.

**Jefferson Davis Clerk of Court  
Jennings, Louisiana**

**Notes to the Financial Statements  
For the Year Ended June 30, 2023**

**8. RISK MANAGEMENT**

The Clerk of Court is exposed to risks of loss in the areas of auto liability, professional liability and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

**9. EXPENDITURES PAID BY OR TO THE JEFFERSON DAVIS PARISH POLICE JURY**

The Clerk of Court's office is located in the Jefferson Davis Parish Courthouse. The Police Jury pays the upkeep and maintenance of the courthouse. These expenditures are not reflected in the accompanying financial statements.

**10. CONTINGENCIES AND COMMITMENTS**

As of June 30, 2023, the Clerk of Court had no commitments outstanding.

**11. LITIGATION AND CLAIMS**

The Clerk of Court's office is not involved in any material matters of pending or threatened litigation as of the date of the independent auditors' report.

**REQUIRED SUPPLEMENTAL INFORMATION**

Jefferson Davis Clerk of Court  
Jennings, Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended June 30, 2023

	GENERAL FUND			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 27,221	\$ 25,680	\$ 25,700	\$ 20
Fees and charges for services:				
Fees for recording legal documents	617,094	582,164	431,107	(151,057)
Fees for certified copies of documents	76,105	71,797	70,187	(1,610)
Court costs, fees, and charges	863,623	887,039	973,564	86,525
Licenses and permits	4,793	4,522	4,510	(12)
Miscellaneous income	32,637	30,790	35,041	4,251
Interest	60,610	57,179	67,435	10,256
Total revenues	<u>1,682,083</u>	<u>1,659,171</u>	<u>1,607,544</u>	<u>(51,627)</u>
<b>EXPENDITURES</b>				
General Government-Judicial				
Personnel services	1,394,244	1,451,706	834,286	617,420
Employee benefits	-	-	556,172	(556,172)
Operating services	207,979	198,075	163,628	34,447
Travel and professional development	-	-	14,121	(14,121)
Supplies	-	-	50,624	(50,624)
Capital outlay	3,434	3,270	4,081	(811)
Total expenditures	<u>1,605,657</u>	<u>1,653,051</u>	<u>1,622,912</u>	<u>30,139</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>76,426</u>	<u>6,120</u>	<u>(15,368)</u>	<u>(21,488)</u>
NET CHANGE IN FUND BALANCE	76,426	6,120	(15,368)	(21,488)
FUND BALANCE AT BEGINNING OF YEAR OF YEAR	<u>2,017,743</u>	<u>2,017,743</u>	<u>2,017,743</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 2,094,169</u>	<u>\$ 2,023,863</u>	<u>\$ 2,002,375</u>	<u>\$ (21,488)</u>

See accompanying notes and independent auditors' report.

Jefferson Davis Clerk of Court  
Jennings, Louisiana

SCHEDULE OF CHANGES IN THE CLERK'S TOTAL OPEB LIABILITY AND RELATED RATIOS

For the Year Ended June 30, 2023

	2023	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>						
Service cost	\$ 38,451	\$ 41,523	\$ 56,200	\$ 46,510	\$ 38,037	\$ 414,720
Interest	58,859	38,610	47,286	62,809	62,648	41,078
Change in benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	(2,669)	(231,229)	(20,090)	616,800	78,816	393,954
Change in assumptions or other inputs	(171,851)	(212,812)	60,796	(763,145)	161,445	(506,166)
Benefit payments	(48,308)	(49,397)	(47,922)	(50,615)	(95,219)	(95,219)
Net Change in Total OPEB Liability	<u>(125,518)</u>	<u>(413,305)</u>	<u>96,270</u>	<u>(87,641)</u>	<u>245,727</u>	<u>248,367</u>
Total OPEB Liability - beginning	<u>1,580,795</u>	<u>1,994,100</u>	<u>1,897,830</u>	<u>1,985,471</u>	<u>1,739,744</u>	<u>1,491,377</u>
Total OPEB Liability - end	<u>\$ 1,455,277</u>	<u>\$ 1,580,795</u>	<u>\$ 1,994,100</u>	<u>\$ 1,897,830</u>	<u>\$ 1,985,471</u>	<u>\$ 1,739,744</u>
Covered employee payroll	\$ 963,996	\$ 731,429	\$ 708,932	\$ 673,829	\$ 671,832	\$ 671,832
Total OPEB Liability as a percentage of covered employee payroll	151.0%	216.1%	281.3%	281.6%	295.5%	259.0%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.  
See accompanying notes and independent auditors' report.

Jefferson Davis Clerk of Court  
Jennings, Louisiana

SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
For the Year Ended June 30, 2023

Year Ended	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered employee payroll	Share of the net pension liability as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability
June 30, 2015	0.78247%	\$ 1,055,448	\$ 725,805	145.42%	79.40%
June 30, 2016	0.80226%	\$ 1,203,417	\$ 692,042	173.89%	79.37%
June 30, 2017	0.75820%	\$ 1,402,650	\$ 653,463	187.99%	78.13%
June 30, 2018	0.72440%	\$ 1,095,894	\$ 671,832	163.12%	74.17%
June 30, 2019	0.72359%	\$ 1,203,544	\$ 673,829	178.61%	79.07%
June 30, 2020	0.69691%	\$ 1,265,587	\$ 708,932	178.52%	77.93%
June 30, 2021	0.72468%	\$ 963,996	\$ 731,429	131.80%	72.09%
June 30, 2022	0.75547%	\$ 1,831,081	\$ 773,429	236.75%	74.09%

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

See accompanying notes and independent auditors' report.

Jefferson Davis Clerk of Court  
Jennings, Louisiana

SCHEDULE OF THE EMPLOYER'S CONTRIBUTION  
For the Year Ended June 30, 2023

Year Ended	Contractually required contribution	Contributions in relation to contractual required contribution	Contribution deficiency (excess)	Employer's covered employee payroll	Contributions as a % of covered employee payroll
June 30, 2015	\$ 137,903	\$ 137,903	\$ -	\$ 725,805	19.00000%
June 30, 2016	131,488	131,488	-	692,042	19.00000%
June 30, 2017	124,158	124,158	-	653,463	19.00000%
June 30, 2018	127,648	127,648	-	671,832	19.00000%
June 30, 2019	128,028	128,028	-	673,829	19.00000%
June 30, 2020	134,697	134,697	-	708,932	19.00000%
June 30, 2021	153,600	153,600	-	731,429	21.00000%
June 30, 2022	172,088	172,088	-	773,429	22.25000%

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

See accompanying notes and independent auditors' report.

**OTHER SUPPLEMENTAL INFORMATION**

Jefferson Davis Clerk of Court  
Jennings, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

For the Year Ended June 30, 2023

Agency Head Name: Richard M. Arceneaux

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 149,549
Benefits-insurance	21,014
Benefits-retirement	32,275
Benefits- deferred compensation	8,973
Benefits- election custodian	2,100
Car allowance	21,000
Per diem	700
Registration fees/membership fees	1,700
Meals and lodging	5,878
	<u>\$ 243,189</u>

See accompanying notes and independent auditors' report.

# Justice System Funding Schedule - Collecting/Disbursing Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
<b>Entity Name</b>	JEFF DAVIS PARISH CLERK OF COURT	
<b>LLA Entity ID #</b> (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1171	
<b>Date that reporting period ended</b> (mm/dd/yyyy)	6/30/2023	
	<b>First Six Month Period Ended 12/31/22</b>	<b>Second Six Month Period Ended 6/30/23</b>
<b>Cash Basis Presentation</b>		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	868,610	892,798
<b>Add: Collections</b>		
Civil Fees ( <i>including refundable amounts such as garnishments or advance deposits</i> )	453,326	568,241
Bond Fees	-	-
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	-	-
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	1,010	1,102
Other ( <i>do not include collections that fit into more specific categories above</i> )	-	-
<b>Subtotal Collections</b>	<b>1,322,946</b>	<b>1,462,141</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b> ( <i>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. </i> )		
<i>31st Judicial Expense Fund</i>		
<i>Appeal Court Clerk, Third Circuit</i>		
<i>Jeff Davis Parish Sheriff, Civil Fees</i>	18,276	24,310
<i>Acadia Parish Sheriff, Civil Fees</i>	1,352	1,994
<i>Allen Parish Sheriff, Civil Fees</i>	597	1,454
<i>Ascension Parish Sheriff, Civil Fees</i>	-	106
<i>Assumption Parish Sheriff, Civil Fees</i>	117	-
<i>Avoyelles Parish Sheriff, Civil Fees</i>	-	60
<i>Beauregard Parish Sheriff, Civil Fees</i>	94	70

<i>Bossier Parish Sheriff, Civil Fees</i>	32	129
<i>Caddo Parish Sheriff, Civil Fees</i>	-	35
<i>Cameron Parish Sheriff, Civil Fees</i>	750	371
<i>Claiborne Parish Sheriff, Civil Fees</i>	40	118
<i>Concordia Parish Sheriff, Civil Fees</i>	-	43
<i>DeSoto Parish Sheriff, Civil Fees</i>	54	-
<i>East Baton Rouge Parish Sheriff, Civil Fees</i>	1,870	1,458
<i>Evangeline Parish Sheriff, Civil Fees</i>	33	124
<i>Iberia Parish Sheriff, Civil Fees</i>	105	85
<i>Iberville Parish Sheriff, Civil Fees</i>	32	65
<i>Jefferson Parish Sheriff, Civil Fees</i>	60	270
<i>Lafayette Parish Sheriff, Civil Fees</i>	7,576	7,790
<i>Lafourche Parish Sheriff, Civil Fees</i>	47	90
<i>Livingston Parish Sheriff, Civil Fees</i>	43	64
<i>Morehouse Parish Sheriff, Civil Fees</i>	53	38
<i>Natchitoches Parish Sheriff, Civil Fees</i>	-	33
<i>Orleans Parish Sheriff, Civil Fees</i>	983	690
<i>Ouachita Parish Sheriff, Civil Fees</i>	39	-
<i>Rapides Parish Sheriff, Civil Fees</i>	211	164
<i>Red River Parish Sheriff, Civil Fees</i>	-	53
<i>Sabine Parish Sheriff, Civil Fees</i>	-	28
<i>St. Bernard Parish Sheriff, Civil Fees</i>	-	34
<i>St. Landry Parish Sheriff, Civil Fees</i>	670	646
<i>St. Martin Parish Sheriff, Civil Fees</i>	32	67
<i>St. Tammany Parish Sheriff, Civil Fees</i>	-	77
<i>Tangipahoa Parish Sheriff, Civil Fees</i>	168	32
<i>Terrebonne Parish Sheriff, Civil Fees</i>	39	81
<i>Vermilion Parish Sheriff, Civil Fees</i>	610	178
<i>Vernon Parish Sheriff, Civil Fees</i>	23	23
<i>Washington Parish Sheriff, Civil Fees</i>	-	50
<i>West Baton Rouge Parish Sheriff, Civil Fees</i>	12	12
<i>West Feliciana Parish Sheriff, Civil Fees</i>	-	48
<i>La. State Treasurer, Civil Fees</i>	12,274	11,688
<i>32nd Judicial Expense Fund, Civil Fees</i>	6,195	5,865
<i>Appeals Court Clerk-3rd Circuit, Civil Fees</i>	676	1,693
<i>Jurors Account, Civil Fees</i>	-	7,788
<i>Louisiana Office of Debt Recovery, Civil Fees</i>	-	594
<i>Louisiana Secretary of State, Civil Fees</i>	1,200	800
<i>Louisiana Supreme Court, Civil Fees</i>	480	225

Supreme Court Act 406, Civil Fees

207

195

**Less: Amounts Retained by Collecting Agency**

Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection

-

-

Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount

-

-

Richard M. Arceneaux, Clerk of Court, Civil Fees

248,231

298,229

**Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies**

Civil Fee Refunds

126,967

85,884

Bond Fee Refunds

-

-

Restitution Payments to Individuals (additional detail is not required)

-

-

Other Disbursements to Individuals (additional detail is not required)

-

-

Payments to 3rd Party Collection/Processing Agencies

-

-

**Subtotal Disbursements/Retainage**

430,148

453,851

**Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)**

892,798

1,008,290

**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*)

-

-

# Justice System Funding Schedule - Receiving Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

### Identifying Information

**Entity Name**

JEFF DAVIS PARISH CLERK OF COURT

**LLA Entity ID #** (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)

1171

**Date that reporting period ended** (mm/dd/yyyy)

Friday, June 30, 2023

**If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples include Judicial Expense Fund, Drug Court Fund, Veterans Treatment Court Fund, etc.**

First Six Month Period Ended	Second Six Month Period Ended
12/31/22	06/30/23

### Cash Basis Presentation

**Receipts From:** (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)

*Jefferson Davis Parish Sheriff, Criminal Fines-Other*

24,282

26,306

*Agency name/collection type*

-

-

*Agency name/collection type*

-

-

**Subtotal Receipts**

24,282

26,306

**Ending Balance of Amounts Assessed but Not Received** (only applies to those agencies that assess on behalf of themselves, such as courts)

-

-

### Collection Types to be used in the "Receipts From:" section above

Civil Fees

Bond Fees

Asset Forfeiture/Sale

Pre-Trial Diversion Program Fees

Criminal Court Costs/Fees

Criminal Fines - Contempt

Criminal Fines - Other

Restitution

Probation/Parole/Supervision Fees

Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)

Interest Earnings on Collected Balances

Other (do not include collections that fit into more specific categories above)



LESTER LANGLEY, JR.  
DANNY L. WILLIAMS  
PHILLIP D. ABSHIRE, JR.  
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS H. O'NEAL  
JESSICA LOTT-HANSEN

**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***

To the Jefferson Davis Parish Clerk of Court  
Jennings, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Jefferson Davis Parish Clerk of Court, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Jefferson Davis Parish Clerk of Court's basic financial statements, and have issued our report thereon dated December 26, 2023.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



Lake Charles, Louisiana  
December 26, 2023

**JEFFERSON DAVIS PARISH CLERK OF COURT  
Jennings, Louisiana**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2023**

**1. Summary of Audit Results**

Financial Statements

Type of auditors' report issued Unqualified

Internal control over financial reporting:

- Material weaknesses identified? No
- Significant deficiency identified not considered to be material weaknesses? None noted

Noncompliance material to financial statements noted? No

**2. Current Year Findings and Management Corrective Action Plan**

Internal Control Over Financial Reporting:

There were no findings with regards to internal control.

Compliance:

There were no findings with regards to compliance.

**3. Prior Year Findings and Management Corrective Action Plan**

Internal Control Over Financial Reporting:

There were no findings with regards to internal control.

Compliance:

There were no findings with regard to compliance.

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

Jefferson Davis Parish Clerk of Court  
Jennings, Louisiana

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, 2022 through June 30, 2023. The Jefferson Davis Parish Clerk of Court ("JDPCC") management is responsible for those C/C areas identified in the SAUPs.

JDPCC 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, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

---

1. Obtain and inspect the entity's written policies and procedures and observe whether 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, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/Electronic Municipal Market Access ("EMMA") reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**There were no exceptions as a result of applying the above procedures.**

#### ***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.

**The entity does not have a board or finance committee. The Clerk is an elected official responsible for all oversight of the entity; therefore, this procedure is not applicable.**
    - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue fund. *Alternately, for those entities reporting on the nonprofit 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.*
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**The entity does not have a board or finance committee. The Clerk is an elected official responsible for all oversight of the entity; therefore, this procedure is not applicable.**

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

**The unassigned fund balance in the general fund per the prior year audit report was not negative.**

- d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

**There were no exceptions as a result of applying the above procedures.**

### ***Bank Reconciliations***

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3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

**We obtained a list of bank accounts from management and management's representation that the list was complete.**

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

**There were no exceptions noted as a result of applying this procedure.**

- b) Bank reconciliations include written evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

**There were no exceptions noted as a result of applying this procedure.**

- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

**There were no exceptions noted as a result of applying this procedure.**

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**4. Collections (excluding electronic funds transfers)**

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- A. 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).

**Obtained a listing of all deposit sites for the fiscal period and management's representation that the listing is complete.**

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees responsible for cash collections do not share cash drawers/registers.

**There were no exceptions noted as a result of applying this procedure.**

- 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.

**There were no exceptions noted as a result of applying this procedure.**

- 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.

**There were no exceptions noted as a result of applying this procedure.**

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

**There were no exceptions noted as a result of applying this procedure.**

- C. 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.

**There were no exceptions noted as a result of applying this procedure.**

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D. 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.

**There were no exceptions noted as a result of applying this procedure.**

b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

**There were no exceptions noted as a result of applying this procedure.**

c) Trace the deposit slip total to the actual deposit per the bank statement.

**There were no exceptions noted as a result of applying this procedure.**

d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

**There were no exceptions noted as a result of applying this procedure.**

e) Trace the actual deposit per the bank statement to the general ledger.

**There were no exceptions noted as a result of applying this procedure.**

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

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A. 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).

**Per discussion with management, there are two locations that process payments; all of which were selected for testing.**

B. For each location selected under #5A 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.

**There were no exceptions noted as a result of applying this procedure.**

b) At least two employees are involved in processing and approving payments to vendors.

**There were no exceptions noted as a result of applying this procedure.**

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- 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.

**Exception: Employees processing payments can add/modify vendors in the system**

**Management response: Management is aware of the exception and will consider segregating duties if possible.**

- 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.

**Exception: Employees processing the payments are also mailing the checks.**

**Management response: Management reviews the check's payee with the invoice when the check is signed.**

- e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

**There were no exceptions noted as a result of applying this procedure.**

- C. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

**There were no exceptions noted as a result of applying this procedure.**

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

**There were no exceptions noted as a result of applying this procedure.**

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g. sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

**There were no exceptions noted as a result of applying this procedure.**

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

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- A. 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
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maintained possession of the cards. Obtain management's representation that the listing is complete.

**Obtained a listing of all active credit cards and management's representation that the listing is complete.**

B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

**There were no exceptions noted as a result of applying this procedure.**

b) Observe that finance charges and late fees were not assessed on the selected statements.

**There were no exceptions noted as a result of applying this procedure.**

C. Using the monthly statements or combined statements selected under #7B 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 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.

**There were no exceptions noted as a result of applying this procedure.**

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

A. 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:

**Obtained a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing is complete.**

a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

**There were no exceptions noted as a result of applying this procedure.**

b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

**There were no exceptions noted as a result of applying this procedure.**

- 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).

**There were no exceptions noted as a result of applying this procedure.**

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**There were no exceptions noted as a result of applying this procedure.**

## **8. Contracts**

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- A. 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:

**We obtained a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities from management and management's representation that the listing is complete.**

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

**None of the selected contracts were subject to bid law; therefore, this procedure is not applicable.**

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

**There were no exceptions noted as a result of applying this procedure.**

- c) If the contract was amended (e.g., change order), observe 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).

**There were no amendments during the fiscal period; therefore, this procedure is not applicable.**

- 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 the invoice and related payment agreed to the terms and conditions of the contract.

**There were no exceptions noted as a result of applying this procedure.**

## **9. Payroll and Personnel**

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

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

**There were no exceptions noted as a result of applying this procedure.**

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

**There were no exceptions noted as a result of applying this procedure.**

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

**There were no exceptions noted as a result of applying this procedure.**

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of applying the above procedure.**

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

**There were no exceptions noted as a result of applying the above procedure.**

## **10. Ethics**

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- A. Using the 5 randomly selected employees/officials from procedure #9 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

**Exception: There was one exception noted as a result of applying this procedure.**

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**Management Response: Management will ensure that all employees complete the training for the next year.**

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

**There were no exceptions noted as a result of applying this procedure.**

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

**There were no exceptions noted as a result of applying this procedure.**

### ***11. Debt Service***

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- i. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

**No debt was issued during the fiscal period. Therefore, this procedure is not applicable.**

- ii. 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).

**No debt was issued during the fiscal period. Therefore, this procedure is not applicable.**

### ***12. Fraud Notice***

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- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

**Management has asserted that the entity did not have any misappropriations of public funds or assets.**

- B. 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.

**The JDCOC has posted on its premises and website the notice required by R.S. 24:523.1.**

### ***13. Information Technology Disaster Recovery/Business Continuity***

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- A. 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.

**We performed the procedure and discussed the results with management. There were no exceptions noted as a result of applying this procedure.**

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

**We performed the procedure and discussed the results with management. There were no exceptions noted as a result of applying this procedure.**

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

**We performed the procedure and discussed the results with management. There were no exceptions noted as a result of applying this procedure.**

- B. Randomly select 5 terminated employees (or all terminated employees is less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

**There were no exceptions noted as a result of applying this procedure.**

#### ***14. Prevention of Sexual Harassment***

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- A. Using the 5 randomly selected employees/officials from procedure #9A 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.

**There were no exceptions noted as a result of applying this procedure.**

- B. 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).

**There were no exceptions noted as a result of applying this procedure.**

- C. 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:

1. Number and percentage of public servants in the agency who have completed the training requirements;

**There were no exceptions noted as a result of applying this procedure.**

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2. Number of sexual harassment complaints received by the agency;  
**There were no exceptions noted as a result of applying this procedure.**
3. Number of complaints which resulted in a finding that sexual harassment occurred;  
**There were no exceptions noted as a result of applying this procedure.**
4. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and  
**There were no exceptions noted as a result of applying this procedure.**
5. Amount of time it took to resolve each complaint.  
**There were no exceptions noted as a result of applying this procedure.**

We were engaged by the Jefferson Davis Parish Clerk of Court's Office 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 Jefferson Davis Parish Clerk of Court's Office to and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

*Joseph A. Williams, Co., CPA*

Lake Charles, LA  
December 26, 2023

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