

**JEFFERSON PARISH CLERK OF COURT**

**Gretna, Louisiana**

**ANNUAL FINANCIAL REPORT**

**For the Year Ended June 30, 2023**

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana  
Annual Financial Report  
For the Year Ended June 30, 2023

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JEFFERSON PARISH CLERK OF COURT  
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## INDEPENDENT AUDITOR'S REPORT

December 27, 2023

Honorable Jon A. Gegenheimer  
Jefferson Parish Clerk of Court  
Gretna, Louisiana

### Report on the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson 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 index to the report.

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 Auditor's 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.

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## ***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.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk'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 Management's Discussion and Analysis, the Budgetary Comparison Schedule – General Fund, Schedule of Changes in Other Postemployment Benefits Liability and Related Ratios, Schedule of Proportionate Share of Net Pension Liability, Schedule of Contributions to the Clerks' of Court Retirement System, and the notes to required supplementary information 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 and Government Auditing Standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to the Clerk of Court and the Justice System Funding Schedule – Collecting /Disbursing Entity are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Compensation, Benefits, and Other Payments to the Clerk of Court, the Justice System Funding Schedule – Receiving Entity and the Justice System Funding Schedule – Collecting /Disbursing 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. The 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 and Government Auditing Standards. In our opinion, the Schedule of Compensation, Benefits, and Other Payments to the Clerk of Court, the Justice System Funding Schedule – Receiving Entity and the Justice System Funding Schedule – Collecting /Disbursing Entity are fairly stated in all material respects in relation to the basic financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2023, on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Duplantier, Hopmann, Hogan & Ruter LLP". The signature is written in a cursive, flowing style.

New Orleans, Louisiana

JEFFERSON PARISH CLERK OF COURT  
*MANAGEMENT'S DISCUSSION AND ANALYSIS*  
*FOR THE YEAR ENDED JUNE 30, 2023*

Our discussion and analysis of the Jefferson Parish Clerk of Court's financial performance provides an overview of the financial activities as of and for the fiscal year ended June 30, 2023. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

***USING THE ANNUAL REPORT***

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the activities as a whole and present a longer-term view of the Clerk of Court's finances. Fund financial statements start on page 16. For governmental activities, these statements show how these services were financed in short term as well as what remains for future spending. Fund financial statements also report the operation in more detail than the government-wide statements by providing information about the most significant funds.

***Government-Wide Financial Statements***

One of the most important questions asked about finances is, "Is the Jefferson Parish Clerk of Court as a whole better off or worse as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information on the Clerk of Court as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net position and changes in it. Net position-the difference between assets and deferred outflows and liabilities and deferred inflows is one way to measure the financial health or financial position of an entity. Over time, increases or decreases in net position are indicators of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, to assess the overall health of the Jefferson Parish Clerk of Court.

***Fund Financial Statements***

The fund financial statements provide detailed information about the most significant funds-not the Clerk of Court as a whole. Some funds are required to be established by State laws.

JEFFERSON PARISH CLERK OF COURT  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023

***Fund Financial Statements – continued***

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

Governmental Funds – Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Clerk of Court's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations immediately following the fund financial statements.

Fiduciary Funds – The Clerk maintains two fiduciary funds, the Advance Deposit Fund and the Registry of Court Fund. The fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the operations of the Clerk's office.

***FINANCIAL HIGHLIGHTS***

Our financial statements provide these insights into the results of this year's operations:

- As of June 30, 2023, assets exceeded liabilities by \$11,724,176 (net position) for the fiscal year reported.
- Total net position is comprised of the following:
  - (1) Invested in capital assets of \$614,512 including the cost of office equipment, furniture and fixtures, and automobiles, net of accumulated depreciation.
  - (2) Unrestricted net position of \$11,109,664 representing the portion available to maintain the continuing obligations to citizens and creditors.
- The governmental fund reported total ending fund balance of \$31,685,333, of which \$31,655,128 was classified as unassigned and \$30,205 was classified as nonspendable.
- Total expenses for all judicial activities was \$21,101,751 for the year, which was \$(458,367) less than the program revenues for these activities of \$20,643,384.

JEFFERSON PARISH CLERK OF COURT  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023

***FINANCIAL HIGHLIGHTS*** - continued

The Statement of Net Position and the Statement of Activities report only one type of activity - governmental activities. All of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these services.

***FINANCIAL ANALYSIS OF THE JEFFERSON PARISH CLERK OF COURT AS A WHOLE.***

The Clerk of Court's net position increased by \$394,575 from June 30, 2022 to June 30, 2023 as a result of this year's operations.

The Clerk of Court's total revenues for the year in governmental activities were \$21,496,326 (\$20,643,384 in program revenues and \$852,942 in general revenues). The total cost of all judicial programs and services was \$21,101,751.

***FINANCIAL ANALYSIS OF THE CLERK OF COURT'S FUNDS***

As we noted earlier, the Clerk of Court uses funds to help it control and manage money for particular purposes. Fund Analysis helps you consider whether the Clerk of Court is being accountable for the resources provided to it, but may also give you more insight into its overall financial health.

As the Clerk of Court completed the year, its governmental fund reported a fund balance of \$31,685,333. This reflects an increase of \$1,518,230 from last year.

JEFFERSON PARISH CLERK OF COURT  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023

**FINANCIAL ANALYSIS OF THE CLERK OF COURT'S FUNDS** - continued

The following is the Clerk's financial information for the current and the prior year in condensed form.

JEFFERSON PARISH CLERK OF COURT  
CONDENSED STATEMENTS OF NET POSITION  
JUNE 30, 2023 AND 2022

	2023	2022	Variance Favorable (Unfavorable)
Assets:			
Current	\$ 33,394,105	\$ 31,788,351	\$ 1,605,754
Capital assets, net	<u>614,512</u>	<u>655,080</u>	<u>(40,568)</u>
Total assets	34,008,617	32,443,431	1,565,186
Deferred outflows of Resources	<u>10,775,401</u>	<u>6,556,553</u>	<u>4,218,848</u>
Total Assets and Deferred Outflows of Resources	<u>44,784,018</u>	<u>38,999,984</u>	<u>5,784,034</u>
Liabilities:			
Current liabilities	1,708,772	1,621,248	(87,524)
Noncurrent liabilities	<u>29,975,642</u>	<u>18,969,879</u>	<u>(11,005,763)</u>
Total liabilities	31,684,414	20,591,127	(11,093,287)
Deferred Inflows of Resources	<u>1,375,428</u>	<u>7,079,256</u>	<u>5,703,828</u>
Total Liabilities and Deferred Inflows of Resources	<u>33,059,842</u>	<u>27,670,383</u>	<u>(5,389,459)</u>
Net Position:			
Net Investment in capital assets	614,512	655,080	(40,568)
Unrestricted	<u>11,109,664</u>	<u>10,674,521</u>	<u>435,143</u>
Total net position	<u>\$ 11,724,176</u>	<u>\$ 11,329,601</u>	<u>\$ 394,575</u>

JEFFERSON PARISH CLERK OF COURT  
CONDENSED STATEMENTS OF ACTIVITIES  
JUNE 30, 2023 AND 2022

	2023	2022	Variance Favorable (Unfavorable)
Total revenues	\$ 21,496,326	\$ 21,298,337	\$ 197,989
Total expenditures/expenses	<u>21,101,751</u>	<u>18,255,574</u>	<u>(2,846,177)</u>
Changes in net position	394,575	3,042,763	(2,648,188)
Net position, beginning of year	<u>11,329,601</u>	<u>8,286,838</u>	<u>3,042,763</u>
Net position, end of year	<u>\$ 11,724,176</u>	<u>\$ 11,329,601</u>	<u>\$ 394,575</u>



**JEFFERSON PARISH CLERK OF COURT  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023**

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The original budget for the General Fund's June 30, 2023 fund balance was revised by \$1,067,068. Major budget amendments were approved as follows:

Budgeted revenue increased by \$91,164. The largest revisions were from an increase in fees transferred from advance deposit, and interest earnings, and a decrease in court costs and fees. All of the adjustments were required to reflect actual trends.

Budgeted expenditures decreased by \$975,904 mainly due to decreased personnel services and related benefits.

**CAPITAL ASSETS**

Capital assets, net of accumulated depreciation, for governmental activities as of June 30, 2023 was \$614,512.

This year there were \$216,909 of additions and \$219,135 of disposals of capital assets. More detailed information about the capital assets is presented in Note (4) to the financial statements.

**LONG-TERM OBLIGATIONS**

At year-end, the Jefferson Parish Clerk of Court had \$1,189,020 of compensated absences, \$4,346,819 of net other postemployment benefits, and \$24,439,803 of net pension liability.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The Clerk of Court considered many factors when budgeting the fiscal year rates and fees that would be charged. One of those factors is new laws and regulations.

The June 30, 2024 budget assumes there will be no significant changes in the Clerk's operations and is based on the assumption that expenditures will approximate the same level as the fiscal year ended June 30, 2023.

Salaries are budgeted as \$709,203 higher for fiscal year ending June 30, 2024 and pension expense is budgeted as \$121,567 higher for fiscal year ending June 30, 2024 based on anticipated wage increases. Health and related insurance expense are budgeted as \$146,890 higher for fiscal year ending June 30, 2024. Capital expenditures are budgeted as \$269,703 higher for fiscal year ending June 30, 2024.

**JEFFERSON PARISH CLERK OF COURT  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023**

***CONTACTING FINANCIAL MANAGEMENT***

This financial report is designed to provide a general overview of the Jefferson Parish Clerk of Court's finances and to show the Clerk of Court's accountability for the money it receives. If you have questions about this report or need additional information, contact the Honorable Jon Gegenheimer, Jefferson Parish Clerk of Court, Gretna, LA at phone number 504-364-2914.

*FINANCIAL SECTION*

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Statement of Net Position  
June 30, 2023

<u>ASSETS</u>		Governmental Activities
Assets:		
Cash and cash equivalents	\$	30,461,848
Receivables		1,573,994
Prepaid insurance		30,205
Due from Fiduciary Funds		1,328,058
Capital assets, net of accumulated depreciation		<u>614,512</u>
Total assets		<u>34,008,617</u>
Deferred Outflows of Resources – Pension and OPEB		<u>10,775,401</u>
<u>LIABILITIES</u>		
Liabilities:		
Accounts payable	\$	1,041,804
Accrued payroll and related benefits		666,968
Non-current liabilities:		
Due within one year		379,302
Due in more than one year		<u>29,596,340</u>
Total liabilities		<u>31,684,414</u>
Deferred Inflows of Resources - Pension and OPEB		<u>1,375,428</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets		614,512
Unrestricted		<u>11,109,664</u>
Total net position	\$	<u>11,724,176</u>

See accompanying notes to the financial statements.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Statement of Activities  
For the Year Ended June 30, 2023

	<u>Program Revenues</u>			Net (Expense)
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grant and Contributions</u>	<u>Revenue and Changes in Net Position</u>
Governmental Activities				
General government	\$ <u>21,101,751</u>	\$ <u>18,906,217</u>	\$ <u>1,737,167</u>	\$ <u>(458,367)</u>
	General Revenues:			
	Miscellaneous			97,733
	Interest income			<u>755,209</u>
	Total general revenues			<u>852,942</u>
	Change in net position			394,575
	Net position - beginning of year			<u>11,329,601</u>
	Net position - end of year			\$ <u>11,724,176</u>

See accompanying notes to the financial statements.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Balance Sheet - Governmental Fund  
June 30, 2023

ASSETS

	<u>General Fund</u>
Cash and cash equivalents	\$ 30,461,848
Accounts receivable	1,573,994
Prepaid insurance	30,205
Due from Fiduciary Funds	<u>1,328,058</u>
Total assets	\$ <u>33,394,105</u>

LIABILITIES

Accounts payable	1,041,804
Accrued payroll and related benefits	<u>666,968</u>
Total liabilities	<u>1,708,772</u>

FUND BALANCE

Nonspendable (prepaid insurance)	30,205
Unassigned	<u>31,655,128</u>
Total fund balance	<u>31,685,333</u>
Total liabilities and fund balance	\$ <u>33,394,105</u>

See accompanying notes to the financial statements.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Reconciliation of the Balance Sheet - Governmental Fund  
to the Statement of Net Position  
June 30, 2023

Total fund balance - governmental fund  
(fund financial statement) \$ 31,685,333

Amounts reported for *governmental activities* in the statement of net position (government-wide financial statements) are different because:

The deferred outflows of contributions for the Louisiana Clerks' of Court Retirement and Relief Fund and changes to the OPEB are not available resources and, therefore, are not reported in the governmental funds. 10,775,401

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. The cost of the assets are \$4,795,850 and the accumulated depreciation is \$4,181,338. 614,512

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term liabilities at year-end consist of:

Net pension liability	\$ (24,439,803)	
Compensated absences	(1,189,020)	
Other postemployment benefits liability	<u>(4,346,819)</u>	
		(29,975,642)

The deferred inflows of contributions for the Louisiana Clerks' of Court Retirement and Relief Fund and changes to the OPEB are not payable from current expendable resources and, therefore, are not reported in the governmental funds (1,375,428)

Total net position of governmental activities (government-wide financial statements) \$ 11,724,176

See accompanying notes to the financial statements.



JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Governmental Fund  
For the Year Ended June 30, 2023

REVENUES

Charges for services	\$ 18,822,341
Licenses and permits	83,876
Intergovernmental	516,550
Interest earnings	755,209
Other	<u>97,733</u>
Total revenues	<u>20,275,709</u>

EXPENDITURES

Personnel services and related benefits	16,556,005
Operating services	675,618
Materials and supplies	707,808
Travel and other	43,232
Capital outlay	216,909
Intergovernmental	<u>557,907</u>
Total expenditures	<u>18,757,479</u>
Excess of revenues over expenditures	1,518,230
Fund balance - beginning of year	<u>30,167,103</u>
Fund balance - end of year	\$ <u><u>31,685,333</u></u>

See accompanying notes to the financial statements.

JEFFERSON PARISH CLERK OF COURT  
Gretna, 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

Net change in fund balance - governmental fund (fund financial statements)		\$ 1,518,230
Amounts reported for <i>governmental activities</i> in the statement of activities (government-wide financial statements) are different because:		
Governmental funds report capital outlays as expenditures in the individual fund. Governmental activities report depreciation expense to allocate the cost of those capital assets over the estimated useful lives of the asset.		
Capital outlay	\$ 216,909	
Depreciation expense	<u>(257,477)</u>	(40,568)
Expenses related to compensated absences do not require the use of current financial resources; therefore, are not reported as expenditures in the governmental fund.		(10,158)
Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the statement of activities.		(2,126,300)
OPEB benefit, which is the change in the OPEB liability adjusted for changes in deferred outflows and inflows of resources related to OPEB, is reported in the statement of activities.		(167,246)
Nonemployer's contributions to the Louisiana Clerks' of Court Retirement and Relief Fund		<u>1,220,617</u>
Change in net position of governmental activities (government-wide financial statements)		\$ <u>394,575</u>

See accompanying notes to the financial statements.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Statement of Fiduciary Net Position  
June 30, 2023

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 27,658,893	\$ 28,651,185	\$ 56,310,078
Securities deposited with the Clerk of Court	-0-	1,798,369	1,798,369
Other receivables	<u>38,871</u>	<u>-0-</u>	<u>38,871</u>
Total Assets	\$ <u>27,697,764</u>	\$ <u>30,449,554</u>	\$ <u>58,147,318</u>
<u>LIABILITIES</u>			
Due to Fee Fund	\$ 119,112	\$ 1,208,946	\$ 1,328,058
Other liabilities	<u>950,834</u>	<u>298,491</u>	<u>1,249,325</u>
Total Liabilities	\$ <u>1,069,946</u>	\$ <u>1,507,437</u>	\$ <u>2,577,383</u>
<u>NET POSITION</u>			
Restricted for litigants and others	\$ <u>26,627,818</u>	\$ <u>28,942,117</u>	\$ <u>55,569,935</u>

See accompanying notes to the financial statements.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Combining Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2023

	Advance Deposit Fund	Registry of Court Fund	Total
Additions:			
Suits and successions	\$ 15,495,183	\$ -0-	\$ 15,495,183
Deposits per court order	-0-	5,266,305	5,266,305
Jury costs	-0-	825,317	825,317
Interest earned	<u>512,658</u>	<u>167,842</u>	<u>680,500</u>
 TOTAL ADDITIONS	 <u>16,007,841</u>	 <u>6,259,464</u>	 <u>22,267,305</u>
Reductions:			
Clerk's costs (transferred to Fee Fund)	8,269,296	18,215	8,287,511
24th JDC fund	487,281	-0-	487,281
JP building fund	662,128	-0-	662,128
Sheriff's fees	1,095,095	98	1,095,193
Judges' Supplemental Comp fund	473,007	-0-	473,007
Stenographers' fees	575,582	-0-	575,582
Settlement to litigants	3,509,848	-0-	3,509,848
Judicial expense fund	310,630	-0-	310,630
Appeals, witness, appraisers, etc.	64,432	-0-	64,432
Commissioner of insurance	30,142	-0-	30,142
Interest transferred to Fee Fund	512,658	137,263	649,921
Disbursements by court order	-0-	6,849,624	6,849,624
Jury cost expenses	<u>-0-</u>	<u>1,438,070</u>	<u>1,438,070</u>
 TOTAL REDUCTIONS	 <u>15,990,099</u>	 <u>8,443,270</u>	 <u>24,433,369</u>
 Net increase (decrease) in fiduciary net position	 17,742	 (2,183,806)	 (2,166,064)
 Net position – beginning of year	 <u>26,610,076</u>	 <u>31,125,923</u>	 <u>57,735,999</u>
 Net position - ending of year	 <u>\$ 26,627,818</u>	 <u>\$ 28,942,117</u>	 <u>\$ 55,569,935</u>

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2023

INTRODUCTION

As provided by Articles V, Section 28 of the Louisiana Constitution of 1974, the Jefferson Parish Clerk of Court (Clerk) serves as ex-officio notary public, the recorder of conveyances, mortgages, and other acts; and has other duties and powers provided by law. The Clerk is elected for a four-year term. The Clerk is solely responsible for operations of his office, which include the hiring and retention of employees, budgeting and the receipt and disbursement of funds. Accordingly, the Clerk is fiscally independent and a separate entity.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of the Clerk have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principals are found in the Codification of Governmental Accounting and Financial Reporting Standards published by GASB.

B. Reporting Entity

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 is an independently elected official, and is legally separate and fiscally independent, the Clerk is a separate governmental entity. There are unrecorded financial transactions between the Jefferson Parish Council (the Council) and the Clerk where the Council provides office space and utilities for the Clerk.

Financial accountability is determined by applying criteria established by the GASB as listed below:

- Financial benefit or burden
- Appointment of a voting majority
- Imposition of will
- Fiscally dependent

The above identified transactions between the Clerk and the Parish Council are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability.

The Clerk includes all funds, account groups, and activities, that are within the oversight responsibility of the Clerk.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

C. Fund Accounting

The Clerk uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Clerk functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

*Governmental Fund*

Governmental funds account for all or most of the Clerk's general activities. These funds focus on the sources, uses, and balances of current financial resources. The Clerk of Court utilizes only one Governmental Fund - The General Fund.

*General Fund*

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

*Fiduciary Funds*

The fiduciary fund accounts for two funds, the Advance Deposit Fund and the Registry of Court Fund. These funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits in suits filed by litigants. The advances are refunded to the litigants after all costs are paid. The Registry of Court Fund, as provided by Louisiana Statute 13:475, is used to account for funds held by order of the court until judgment is rendered by the judiciary. Withdrawal of funds can be made only upon order of the court.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

D. Measurement Focus/Basis of Accounting

Fund Financial Statements

The amounts reflected in the General Fund Statements on pages 16 and 18 are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources are generally included on the balance sheet. The statements of revenues, expenditures, and changes in fund balance report 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 operations.

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

Revenues

Fees for certified copies, recording legal documents, marriage licenses, and commissions for services are recorded in the year they are earned. Interest income on time deposits are recorded when the income is available.

Expenditures

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

Other Financing Sources (Uses)

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



JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

D. Measurement Focus/Basis of Accounting – (continued)

Deferred Inflows of Resources

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

Deferred Outflows of Resources

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

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities (pages 14 and 15) display information about the Jefferson Parish Clerk of Court as a whole. These statements include all the financial activities of the Jefferson Parish Clerk of Court, except for the fiduciary funds. The government-wide financial statements are reported on the full accrual basis of accounting and the economic resources measurement focus. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

Program Revenues

Program revenues included in the Statement of Activities are (1) derived directly from users as a fee for services, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

General Revenues

Interest earnings and other revenues not properly included among program revenues are reported instead as general revenues.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

E. Budget Practices

The proposed budget for the 2023 fiscal year was made available for public inspection at the Clerk's office on May 23, 2022. The proposed budget, prepared on the modified-accrual basis of accounting, was published in the official journal ten days prior to the public hearing. The budget hearing was held at the Clerk's office on June 29, 2022. The budget is legally adopted and amended, as necessary, by the Clerk.

Formal budget integration (within the accounting records) is not employed as a management control device. The adopted operating budget of expenditures operates as an appropriation and amounts are available for expenditure only to the extent included within the budget. All appropriations lapse at year end. Budget amounts included in the required supplemental information were as adopted on June 29, 2022 and as amended on May 22, 2023. Outstanding encumbrances which are not canceled are included as part of the next year's budget.

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits, and cash on hand. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Clerk may deposit funds in demand deposits, 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.

G. Compensated Absences

Employees of the Clerk of Court's office earn vacation leave at the rate of 10 to 20 working days per year depending upon the length of service. Vacation leave must be taken in the year following the year earned and cannot be carried over to successive years. Exceptions are made to allow a carry over of vacation subject to approval.

In lieu of sick leave, employees of the Clerk of Court's office earn 7 hours per month of service as personal leave. An employee may accumulate up to thirty-six days personal leave and may carry over personal leave into succeeding service years.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

G. Compensated Absences – (continued)

Upon termination or retirement, employees are paid for all unused vacation leave, skeleton leave, and comp time. No unused personal leave is paid at termination or retirement.

The entire compensated absences liability is reported on the government-wide financial statements.

H. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The capitalization policy includes all items with a unit cost of \$500 or more.

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

<u>Description</u>	<u>Estimated Lives</u>
Office Equipment	5-7 years
Furniture and fixtures	7-10 years
Automobiles	5 years

I. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

J. Fund Balance

In the Balance Sheet of Governmental Funds, fund balances are segregated as follows:

- a. 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.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Clerk of Court, which is the highest level of decision-making authority for the Clerk of Court.
- d. 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.
- e. Unassigned – all other spendable amounts.

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

K. Net Position

Net position comprises the various net earnings from revenues and expenses. Net position is classified in the following components:

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

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

K. Net Position – (continued)

- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

When both restricted and unrestricted resources are available for use, it is the policy of the Clerk to use restricted resources first, then unrestricted as needed.

L. Net Pension Liability

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

M. Prepaid Expenses

Prepaid expenses are recorded in the year that the expenditure is accrued using the consumption method.

N. Interfund Receivable and Payable Balances

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds.” Short-term interfund loans are reported as “interfund receivables and payables.” Long-term interfund loans (noncurrent) portion are reported as “advances from and to other funds.”

2. SECURITIES DEPOSITED WITH CLERK OF COURT

Securities deposited with the clerk of court, stated at \$1,798,369, represent securities (principally stocks and bonds) which the courts have ordered to be held by the Clerk of Court until judgment has been rendered in court litigation. The carrying value of these securities is the amount assigned by the court. These securities are held in the Clerk of Court’s vault and may only be released to litigants upon order of the court.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

3. CASH AND CASH EQUIVALENTS

At June 30, 2023, the Clerk of Court had cash and cash equivalents (book balances) totaling \$86,771,926 as follows:

	General Fund	Fiduciary Funds	Total
Petty cash and on hand	\$ 1,810	\$ -0-	\$ 1,810
Demand deposits	<u>30,460,038</u>	<u>56,310,078</u>	<u>86,770,116</u>
Total	<u>\$30,461,848</u>	<u>\$56,310,078</u>	<u>\$86,771,926</u>

These deposits are stated at cost, which approximates market. 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. At June 30, 2023, the Clerk had \$87,564,665 in deposits (collected bank balances). These deposits were fully covered by federal depository insurance, or pledged securities. The pledged securities are held by the custodial bank in the name of the fiscal agent bank.

Custodial credit risk is defined as the risk that, in the event of the failure of the counterparty, the Clerk of Court will not be able to recover the value of its deposit or collateral securities that are in the possession of an outside party. As of June 30, 2023, the Clerk of Court's total bank balances were fully insured and collateralized with securities held in joint custody. The Clerk has no formal policy regarding custodial credit risk.

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

4. CAPITAL ASSETS

Capital assets and depreciation activity for the year was as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Furniture and fixtures	\$ 756,049	\$ 918	\$ -0-	\$ 756,967
Office equipment	3,911,425	215,991	219,135	3,908,281
Automobiles	<u>130,602</u>	<u>-0-</u>	<u>-0-</u>	<u>130,602</u>
Total	4,798,076	216,909	219,135	4,795,850
Less accumulated depreciation	<u>4,142,996</u>	<u>257,477</u>	<u>219,135</u>	<u>4,181,338</u>
Net capital assets	<u>\$ 655,080</u>	<u>\$ (40,568)</u>	<u>\$ -0-</u>	<u>\$ 614,512</u>

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

5. RECEIVABLES

The receivables of \$1,612,865 at June 30, 2023 are composed of the following:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Customer accounts receivable	\$ 804,558	\$ 38,871	\$ 843,429
Criminal fees	67,143	-0-	67,143
Court attendance	62,000	-0-	62,000
Others	<u>640,293</u>	<u>-0-</u>	<u>640,293</u>
Total	\$ <u>1,573,994</u>	\$ <u>38,871</u>	\$ <u>1,612,865</u>

An allowance for doubtful receivables is not required because all receivables are considered collectible.

6. PENSION PLAN

Plan Description - Substantially all employees of the Jefferson Parish Clerk of Court, except part-time and temporary employees, are members of the Louisiana Clerks' of Court Retirement and Relief Fund ("System"), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

The System 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 System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks' of Court Retirement and Relief Fund, 10202 Jefferson Highway, Building A, Baton Rouge, Louisiana 70809, or by calling (225) 293-1162.



JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

6. PENSION PLAN – Continued

Retirement Benefits – A member or former member shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 60 if hired on or after January 1, 2011), and terminating employment. Regular retirement benefits, payable monthly for life, is equal to 3% percent of the member's monthly average final compensation multiplied by the number of years of credited service, not to exceed 100% of the monthly average final compensation. The retirement benefit accrual rate is increased to 3 1/3% for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011). For members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

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

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 ¼ 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 ½ 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.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

6. PENSION PLAN – Continued

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

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

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

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

6. PENSION PLAN – Continued

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

Employer Contributions – According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2023, the actual employer contribution rate was 22.25%.

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

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

The allocation method used in determining each employer's proportion was based on each employer's contributions to the Fund during the fiscal year ended June 30, 2022, as compared to the total of all employers' contributions received by the Fund during the fiscal year ended June 30, 2022.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

6. PENSION PLAN – Continued

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the Jefferson Parish Clerk of Court reported a liability of \$24,439,803 for its proportionate share of the net pension liability. 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's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the June 30, 2022 measurement date, the Clerk's proportion was 10.083411%, which was an increase of .009784% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Clerk recognized pension expense of \$4,521,868. At June 30, 2023, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 231,730	\$ 222,157
Changes of assumptions	1,793,470	-0-
Changes in proportion and differences between the employer's contribution and the employer's proportionate share of contributions	39,019	179,580
Net differences between projected and actual earnings on pension plan investments	5,228,786	-0-
Employer contributions subsequent to the measurement date	<u>2,394,289</u>	<u>-0-</u>
Total	\$ <u>9,687,294</u>	\$ <u>401,737</u>

Deferred outflows of resources of \$2,394,289 related to pensions resulting from the Clerk's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30</u>	
2024	2,250,807
2025	1,715,318
2026	393,674
2027	<u>2,531,469</u>
Total	\$ <u>6,891,268</u>

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

6. PENSION PLAN – Continued

Actuarial Methods and Assumptions – The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2022
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Investment rate of return	6.55%, net of investment expense
Projected salary increases	1-5 years of service – 6.2%
	5 years or more – 5%
Inflation rate	2.4%
Mortality rates	Pub – 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale.
Expected remaining service lives	2022 – 5 years 2021 – 5 years 2020 – 5 years 2019 – 5 years 2018 – 5 years
Cost of living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 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 – June 30, 2019 unless otherwise specified. In cases where benefit structures were changed 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. 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.



JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

6. PENSION PLAN – Continued

Actuarial Methods and Assumptions – (continued) - 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, are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected 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%
	<u>100.00%</u>	

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

Sensitivity to Changes in Discount Rate – The following presents the net pension liability of the Jefferson Parish Clerk of Court 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.

	<u>Changes in Discount Rate</u>		
	1% Decrease 5.55%	Current Discount Rate 6.55%	1% Increase 7.55%
Net Pension Liability	<u>\$ 33,884,504</u>	<u>\$ 24,439,803</u>	<u>\$ 15,640,043</u>

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

6. PENSION PLAN – Continued

Support of Non-employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Jefferson Parish Clerk of Court recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended June 30, 2023, the Jefferson Parish Clerk of Court recognized revenue as a result of support received from non-employer contributing entities of \$1,220,618 for its participation in the Louisiana Clerk of Court Retirement and Relief Fund.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial reports for the Louisiana Clerks' of Court Retirement and Relief Fund of Louisiana and can be obtained on the plan's website or on the Louisiana Legislative Auditor's website: [www.la.la.gov](http://www.la.la.gov).

Payables to the Pension Plan – As of June 30, 2023, the Clerk reported a payable of \$239,281 for the outstanding contributions required as of this date.

7. LEASES

The Jefferson Parish Clerk of Court paid lease expense for office equipment during the year ended June 30, 2023 in the amount of \$56,287. These leases do not meet the criteria of GASB No. 87.

8. LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended June 30, 2023.

	Balance 7/1/2022	Additions	Reductions	Balance 6/30/2023	Due Within One Year
Compensated absences	\$ 1,178,862	\$ 10,158	\$ -0-	\$ 1,189,020	\$ 379,302
Other postemployment benefits	4,390,689	-0-	43,870	4,346,819	-0-
Net pension liability	<u>13,400,328</u>	<u>11,039,475</u>	<u>-0-</u>	<u>24,439,803</u>	<u>-0-</u>
	<u>\$ 18,969,879</u>	<u>\$11,049,633</u>	<u>\$ 43,870</u>	<u>\$29,975,642</u>	<u>\$ 379,302</u>

The additions and reductions to compensated for absences during 2023 represent the net change during the year because the additions and reductions could not be readily determined.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

9. LITIGATION AND CLAIMS

The Clerk of Court is a defendant in several lawsuits claiming damages of various amounts. In the estimation of legal advisors of the Clerk of Court, the ultimate resolution of these suits would not materially affect the financial statements.

Claims and litigation costs of \$14,473 were incurred in the current year, which has been recorded as a current-year expenditure in the General Fund.

10. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH COUNCIL

A portion of the Clerk of Court's office space is located in the parish courthouse which is owned by the parish council. The parish council provided a portion of utilities and maintenance for the operation of the Clerk of Court's office. In addition to these items, the parish council paid \$437,322 for office supplies, equipment, and fees. These expenditures are not reflected in the accompanying financial statements.

11. OTHER POSTEMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description – The Jefferson Parish Clerk of Court provides certain continuing dental, health care and life insurance benefits for its eligible retired employees. The Jefferson Parish Clerk of Court's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Clerk. The plan is funded on a pay-as-you go basis and there are no plan financial statements. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Clerk. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

The employer effectively pays 50% of the premium for medical coverage until age 65. Coverage ceases at age 65, unless the retiree is not medicare eligible. The employer also pays 50% of the premium for life insurance. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are 55 and 12 years of service, but most employees have historically waited until 25 years of service. Employees hired on and after January 1, 2011 may not retire (or enter D.R.O.P.) until age 60 and 12 years of service.

Life insurance coverage is continued in the amount of \$10,000 to retirees, with certain existing retirees having higher amounts. The employer pays for life insurance after retirement, but it is based on a blended rate.

*Employees covered by benefit terms* – At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	17
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	180
Total	<u>197</u>



JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

11. OTHER POSTEMPLOYMENT BENEFITS –continued

Total OPEB Liability

The Clerk's total OPEB liability is \$4,346,819 as of the measurement date of June 30, 2023, the end of the fiscal year.

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	3.0%
Salary increases	3.0%, including inflation
Discount rate	3.54% annually (Beginning of Year to Determine ADC)
	3.65% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter
Mortality	SOA RP-2000 Table

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2023, the end of the applicable measurement period.

Contributions – The Clerk pays the cost of the retiree coverage, less the portion paid by the retiree, as those premiums come due each year. During the fiscal year ended June 30, 2023, the Clerk paid \$179,390 for retiree insurance premiums.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2023.

Changes in the Total OPEB Liability

Balance at June 30, 2022	\$ <u>4,390,689</u>
Changes for the year:	
Service cost	57,375
Interest	152,952
Differences between expected and actual	
Experience	447,537
Changes in assumptions	(561,730)
Benefit payments and net transfers	<u>(140,004)</u>
Net changes	<u>(43,870)</u>
Balance at June 30, 2023	\$ <u>4,346,819</u>

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

11. OTHER POSTEMPLOYMENT BENEFITS –continued

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	1% Decrease 2.65%	Current Discount Rate 3.65%	1% Increase 4.65%
Total OPEB Liability	\$ <u>5,273,285</u>	\$ <u>4,346,819</u>	\$ <u>3,630,161</u>

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 (4.5%) or 1-percentage-higher (6.5%) than the current healthcare trend rate:

	1% Decrease 4.5%	Current Trend 5.5%	1% Increase 6.5%
Total OPEB Liability	\$ <u>3,711,677</u>	\$ <u>4,346,819</u>	\$ <u>5,173,783</u>

For the year ended June 30, 2023, the Clerk recognized OPEB expense of \$307,250. At June 30, 2023, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 808,586	\$ (88,550)
Change in assumptions	<u>279,521</u>	<u>(885,141)</u>
Total	\$ <u>1,088,107</u>	\$ <u>(973,691)</u>

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

<u>Year Ending June 30</u>	
2024	96,923
2025	96,923
2026	96,923
2027	(111,035)
2028	(26,162)
Thereafter	(39,156)
Total	\$ <u>114,416</u>

Payables to the OPEB Plan – As of June 30, 2023 the Clerk had no outstanding payables to the OPEB Plan.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes to the Financial Statements - continued  
As of and for the Year Ended June 30, 2023

12. DEFERRED COMPENSATION PLAN

The Clerk offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Clerk employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Clerk did not make any contributions to the plan during the year ended June 30, 2023.

In 1996, the U.S. Congress passed the Small Business Job Protection Act of 1996, which requires that employer governments place all amounts deferred under IC Section 457 into a trust for the exclusive benefit of participants and their beneficiaries. Thus, the Clerk does not have ownership of the Plan assets, and they are no longer reported in the financial statements.

13. FUND BALANCE

As of June 30, 2023, the Clerk has an unassigned fund balance of \$31,655,128. Prepaid insurance of \$30,205 is considered nonspendable fund balance.

14. INTERFUND RECEIVABLE AND PAYABLE BALANCES

The individual fund interfund receivable and payable balances as of June 30, 2023 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Fee Fund	\$ 1,328,058	\$ -0-
Fiduciary Funds:		
Advance Deposit Fund	-0-	119,112
Registry of Court Fund	<u>-0-</u>	<u>1,208,946</u>
	<u>\$ 1,328,058</u>	<u>\$ 1,328,058</u>

15. NEW ACCOUNTING PRONONUCEMENT

*Statement No. 96. "Subscription-based Information Technology Arrangements"* provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA) 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. The requirements of this Statement are effective for the years beginning after June 15, 2022. This Statement did not affect the financial statements for the year ended June 30, 2023.

*Required Supplementary Information*

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Required Supplementary Information  
Budgetary Comparison Schedule - General Fund  
For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Marriage licenses and permits	\$ 84,536	\$ 86,287	\$ 83,876	\$ (2,411)
Charges for services:				
Court costs, fees, and charges	1,081,079	1,024,736	1,094,344	69,608
Fees for:				
Recording legal documents	8,448,405	6,300,638	6,346,579	45,941
Certified copies of documents	1,848,415	1,656,967	1,599,336	(57,631)
Fees transferred from advanced deposit funds	6,644,795	8,255,288	8,287,511	32,223
Miscellaneous	1,351,928	1,512,111	1,494,571	(17,540)
Interest	21,310	572,619	755,209	182,590
Miscellaneous	82,040	96,241	97,733	1,492
Intergovernmental	380,498	529,283	516,550	(12,733)
Total revenues	<u>19,943,006</u>	<u>20,034,170</u>	<u>20,275,709</u>	<u>241,539</u>
<u>EXPENDITURES</u>				
Current:				
General government:				
Personnel services & related benefits	16,546,138	16,283,398	16,556,005	(272,607)
Operating services	801,853	675,311	675,618	(307)
Materials & supplies	480,061	658,477	707,808	(49,331)
Travel and other				
Charges	46,099	36,734	43,232	(6,498)
Capital outlay	750,000	230,297	216,909	13,388
Intergovernmental	775,830	539,860	557,907	(18,047)
Total expenditures	<u>19,399,981</u>	<u>18,424,077</u>	<u>18,757,479</u>	<u>(333,402)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	543,025	1,610,093	1,518,230	(91,863)
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>30,027,986</u>	<u>30,167,103</u>	<u>30,167,103</u>	<u>-0-</u>
<u>FUND BALANCE AT END OF YEAR</u>	\$ <u>30,571,011</u>	\$ <u>31,777,196</u>	\$ <u>31,685,333</u>	\$ <u>(91,863)</u>

See accompanying notes.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Required Supplementary Information  
Schedule of Changes in Total OPEB Liability and Related Ratios  
For the Six Years Ended June 30, 2023

Total OPEB Liability	2018	2019	2020	2021	2022	2023
Service cost	\$ 49,755	\$ 47,414	\$ 61,750	\$ 71,557	\$ 74,039	\$ 57,375
Interest	132,905	136,931	123,929	99,655	103,625	152,952
Changes of benefit terms	-0-	-0-	-0-	-0-	-0-	-0-
Differences between expected and actual experience	(102,032)	(38,550)	642,323	250,718	52,494	447,537
Changes of assumptions	(68,071)	87,564	421,607	85,091	(561,730)	(561,730)
Benefit payments	<u>(186,699)</u>	<u>(186,699)</u>	<u>(274,943)</u>	<u>(287,314)</u>	<u>(150,399)</u>	<u>(140,004)</u>
Net change in total OPEB liability	(174,142)	46,660	974,666	219,707	(481,971)	(43,870)
Total OPEB liability – beginning	<u>3,805,769</u>	<u>3,631,627</u>	<u>3,678,287</u>	<u>4,652,953</u>	<u>4,872,660</u>	<u>4,390,689</u>
Total OPEB liability – ending	<u>\$ 3,631,627</u>	<u>\$ 3,678,287</u>	<u>\$ 4,652,953</u>	<u>\$ 4,872,660</u>	<u>\$ 4,390,689</u>	<u>\$ 4,346,819</u>
Covered payroll	\$ 9,465,600	\$ 9,844,224	\$ 9,727,807	\$10,116,919	\$10,007,008	10,407,209
Net OPEB liability as a percentage of covered payroll	38.37%	37.36%	47.83%	48.16%	43.88%	41.77%
Notes to Schedule:						
Benefit Changes	None	None	None	None	None	None
Changes of Assumptions:						
Discount Rate:	3.87%	3.50%	2.21%	2.16%	3.54%	3.65%
Mortality:	RP-2000	RP-2000	RP-2000	RP-2000	RP-2000	RP-2000
Trend:	5.5%	5.5%	4.5% to 5.5%	4.5% to 5.5%	4.5% to 5.5%	4.5% to 5.5%

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

See accompanying notes.

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Required Supplementary Information  
Schedule of Clerk's Proportionate Share of Net Pension Liability  
For the Nine Years Ended June 30, 2023

<u>Fiscal Year Ended June 30,</u>	<u>Employer's Proportion of the Net Pension Liability</u>	<u>Employer's Proportionate Share of the Net Pension Liability</u>	<u>Employer's Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2023	10.083411%	\$ 24,439,803	\$10,323,113	236.75%	74.09%
2022	10.073627%	\$ 13,400,328	\$10,167,462	131.8%	85.40%
2021	10.131549%	\$ 24,375,137	\$10,045,960	242.6%	72.09%
2020	10.332644%	\$ 18,763,999	\$10,046,791	186.8%	77.93%
2019	10.230365%	\$ 17,016,170	\$ 9,498,614	179.1%	79.07%
2018	10.424124%	\$ 15,771,012	\$ 9,403,999	167.7%	79.69%
2017	10.563602%	\$ 19,542,391	\$ 9,641,856	202.7%	74.17%
2016	10.285334%	\$ 15,428,313	\$ 9,305,144	165.8%	78.13%
2015	10.172732%	\$ 13,721,609	\$ 9,204,164	149.1%	79.37%

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

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

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Required Supplementary Information  
Schedule of Clerk's Contributions to the  
Louisiana Clerks' of Court Retirement and Relief Fund  
For the Nine Years Ended June 30, 2023

<u>Year Ended June 30,</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractual Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
2023	\$ 2,394,289	\$ 2,394,289	\$ -	\$10,761,254	22.25%
2022	\$ 2,296,868	\$ 2,296,868	\$ -	\$10,323,113	22.25%
2021	\$ 2,134,957	\$ 2,134,957	\$ -	\$10,167,462	21.0%
2020	\$ 1,909,026	\$ 1,909,026	\$ -	\$10,045,960	19.0%
2019	\$ 1,908,889	\$ 1,908,889	\$ -	\$10,046,791	19.0%
2018	\$ 1,804,736	\$ 1,804,736	\$ -	\$ 9,498,614	19.0%
2017	\$ 1,785,390	\$ 1,785,390	\$ -	\$ 9,403,999	18.9%
2016	\$ 1,832,793	\$ 1,832,793	\$ -	\$ 9,641,856	19.0%
2015	\$ 1,768,112	\$ 1,768,112	\$ -	\$ 9,305,144	19.0%

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



JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Notes To Required Supplementary Information  
For the Year Ended June 30, 2023

1. BUDGETARY BASIS OF ACCOUNTING

The General Fund budgetary comparison schedule has been presented on the modified accrual basis of accounting, which is consistent with the accounting principles generally accepted in the United States of America.

2. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The actuarial methods and assumptions used to calculate the total OPEB liability are described in Note 11 to the financial statements. No assets are accumulated in a trust that meets the criteria in GASB Statement No. 75, paragraph 4.

Changes in Discount Rate:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Discount Rate	3.65%	3.54%	2.16%	2.21%	3.50%

Changes in Benefit:

There were no benefit changes during the years presented.

3. PENSION

Changes in Benefit Terms:

There were no changes of benefit terms during any of the years presented.

Changes of Assumptions:

Valuation Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Investment Rate of Return	6.55%	6.55%	6.75%	6.75%	6.75%	7.00%	7.00%	7.00%	7.25%
Inflation Rate	2.40%	2.40%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.75%
Salary Increases	5-6.2%	5-6.2%	5-6.2%	5.00%	5.00%	5.00%	5.00%	5.00%	5.75%
Mortality Rate Disabled and Non-Disabled Members	Pub-2010 – Public Retirement Plan Tables	Pub-2010 – Public Retirement Plan Tables	Pub-2010 – Public Retirement Plan Tables	RP2000 Tables	RP2000 Tables	RP2000 Tables	RP2000 Tables	RP2000 Tables	RP2000 Tables

*Other Supplementary Information*

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY  
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION  
For the Year Ended June 30, 2023

Cash Basis Presentation	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 06/30/2023
Receipts From:		
Jefferson Parish Criminal Court Costs/Fees/Appeals	\$ 355,331	\$ 412,266
Jefferson Parish Court Attendance	120,480	178,040
Total Receipts	\$ 475,811	\$ 590,306
Ending Balance of Amounts Assessed but Not Received	\$ 163,992	\$ 129,143

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY  
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION  
For the Year Ended June 30, 2023

	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 06/30/2023
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 26,803,801	\$ 26,687,280
Add: Collections		
Civil Fees	7,601,858	7,885,175
Asset Forfeiture/Sale	0	0
Pre-Trial Diversion Program Fees	0	0
Criminal Court Costs/Fees	58,978	64,133
Criminal Fines - Contempt	0	0
Criminal Fines - Other	354,672	411,626
Office of Family Support	0	0
Restitution	0	0
Probation/Parole/Supervision Fees	0	0
Service/Collection Fees	0	0
Interest Earnings on Collected Balances	216,542	295,298
Other	0	0
Subtotal Collections	8,232,050	8,656,232
Less: Disbursements to Governments & Non Profits		
Sheriff Acadia Parish, Civil Fees	61	125
Sheriff Ascension Parish, Civil Fees	1,369	2,131
Sheriff Assumption Parish, Civil Fees	615	474
Sheriff Avoyelles Parish, Civil Fees	119	304
Sheriff Beauregard Parish, Civil Fees	121	0
Sheriff Bienville Parish, Civil Fees	35	0
Sheriff Bossier Parish, Civil Fees	47	226
Sheriff Caddo Parish, Civil Fees	75	5
Sheriff Calcasieu Parish, Civil Fees	661	1,467
Sheriff Caldwell Parish, Civil Fees	181	75
Sheriff Claiborne Parish, Civil Fees	27	0
Sheriff Concordia Parish, Civil Fees	16	41
Sheriff East Baton Rouge Parish, Civil Fees	7,555	7,262
Sheriff East Feliciana Parish, Civil Fees	125	155
Sheriff Evangeline Parish, Civil Fees	0	66
Sheriff Franklin Parish, Civil Fees	0	31
Sheriff Grant Parish, Civil Fees	49	78
Sheriff Iberia Parish, Civil Fees	355	318
Sheriff Iberville Parish, Civil Fees	258	301
Sheriff Jackson Parish, Civil Fees	0	31
Sheriff Jefferson Parish, Civil Fees	480,487	493,619
Sheriff Lafayette Parish, Civil Fees	4,312	3,626
Sheriff Lafourche Parish, Civil Fees	2,237	2,155
Sheriff Lincoln Parish, Civil Fees	77	35
Sheriff Livingston Parish, Civil Fees	1,353	2,058
Sheriff Madison Parish, Civil Fees	120	30
Sheriff Morehouse Parish, Civil Fees	0	34

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY - continued  
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION  
For the Year Ended June 30, 2023

Cash Basis Presentation	First Six Month Period Ended <u>12/31/2022</u>	Second Six Month Period Ended <u>06/30/2023</u>
Less: Disbursements to Governments & Non Profits - continued		
Sheriff Orleans Parish (Civil), Civil Fees	10,643	11,685
Sheriff Ouachita Parish, Civil Fees	4,340	3,772
Sheriff Plaquemines Parish, Civil Fees	393	302
Sheriff Pointe Coupee Parish, Civil Fees	144	184
Sheriff Rapides Parish, Civil Fees	771	627
Sheriff Richland Parish, Civil Fees	53	30
Sheriff Sabine Parish, Civil Fees	35	24
Sheriff St Bernard Parish, Civil Fees	4,723	5,577
Sheriff St Charles Parish, Civil Fees	7,966	8,264
Sheriff St Helena Parish, Civil Fees	308	178
Sheriff St James Parish, Civil Fees	836	1,183
Sheriff St John Baptist Parish, Civil Fees	4,208	3,806
Sheriff St Landry Parish, Civil Fees	134	330
Sheriff St Martin Parish, Civil Fees	333	232
Sheriff St Mary Parish, Civil Fees	867	222
Sheriff St Tammany Parish, Civil Fees	895	1,336
Sheriff Tangipahoa Parish, Civil Fees	872	961
Sheriff Terrebonne Parish, Civil Fees	688	902
Sheriff Union Parish, Civil Fees	30	0
Sheriff Vermilion Parish, Civil Fees	236	97
Sheriff Vernon Parish, Civil Fees	35	49
Sheriff Washington Parish, Civil Fees	510	1,038
Sheriff Webster Parish, Civil Fees	0	95
Sheriff West Baton Rouge Parish, Civil Fees	40	10
Sheriff West Feliciana Parish, Civil Fees	199	30
Secretary of State	0	0
Pro Bono Fee	56,135	69,706
Judicial Expense	158,936	151,693
Louisiana Supreme Court, Civil Fees	16,452	13,690
Louisiana State Treasurer, Judges Supplemental Comp	237,320	235,688
Jefferson Parish Government, Court Reporter Fee	295,015	280,567
Jefferson Parish Government, Building Fund	337,222	324,816
5th Circuit Court of Appeals, Civil Fees	8,928	15,744
Jefferson Parish Coroner	240	155
Domestic Commissioner Fund	186,385	175,055
Jefferson Parish District Attorney, Expungement Fees	9,600	10,300
Jefferson Parish Sheriff, Expungement Fees	9,600	8,600
Louisiana Bureau of State Police, Expungement Fees	125	250

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY - continued  
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION  
For the Year Ended June 30, 2023

	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 06/30/2023
Cash Basis Presentation		
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	0	0
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	0	0
Jefferson Parish Clerk of Court, Civil Fees	4,112,204	4,127,899
Jefferson Parish Clerk of Court, Criminal Court Costs/Fees/Appeals	360,050	418,959
Jefferson Parish Clerk of Court, Expungement Fees	38,400	35,200
Jefferson Parish Clerk of Court, Interest	216,543	295,297
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	1,746,833	1,754,953
Restitution Payments to Individuals	0	0
Other Disbursement to Individuals	19,069	20,297
Payments to 3rd Party Collection/Processing Agencies	0	0
Subtotal Disbursements/Retainage	8,348,571	8,494,450
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 26,687,280	\$ 26,849,062

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Schedule of Compensation, Benefits, and Other Payments  
to the Clerk of Court  
For the Year Ended June 30, 2023

Agency Head Name/Title: Jon A. Gegenheimer, Clerk of Court

Purpose

Salary	\$ 177,088
Benefits – Insurance	20,037
Benefits – Retirement	39,402
Benefits – Medicare	2,462
Conference Travel	6,183
Registration Fees	1,825
Special Meals	435
Other	<u>4,634</u>
	<u>\$ 252,066</u>



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

December 27, 2023

Honorable Jon A. Gegenheimer  
Jefferson Parish Clerk of Court  
Gretna, 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 Parish Clerk of Court (Clerk of Court), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Clerk of Court's basic financial statements and have issued our report thereon dated December 27, 2023.

### Report on Internal Control Over Financial Reporting

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

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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 or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

New Orleans, Louisiana

JEFFERSON PARISH CLERK OF COURT  
Gretna, Louisiana

Summary Schedule of Findings  
For the Year Ended June 30, 2023

SUMMARY OF AUDITOR'S RESULTS:

1. An unmodified opinion was issued on the governmental activities major fund and the fiduciary funds of the Clerk for the year ended June 30, 2023.
2. Findings Required To Be Reported Under Generally Accepted Governmental Auditing Standards:  
None
3. Internal Control over Financial Reporting:  
Material weaknesses: None noted.  
Significant deficiencies: None noted.
4. Noncompliance material to the financial statements:  
None
5. Prior Year Findings:  
None

JEFFERSON PARISH CLERK OF COURT

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

FOR THE FISCAL YEAR JULY 01, 2022  
THROUGH JUNE 30, 2023

JEFFERSON PARISH CLERK OF COURT

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THROUGH JUNE 30, 2023

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# Duplantier Hrapmann Hogan & Maher, LLP

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

December 27, 2023

To the Jefferson Parish Clerk of Court and  
Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year July 01, 2022 through June 30, 2023. Jefferson Parish Clerk of Court's management is responsible for those C/C areas identified in the SAUPs.

Jefferson Parish Clerk of Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal year July 01, 2022 through June 30, 2023. Additionally, the 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:

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***1) Written Policies and Procedures***

---

- A. **Procedure**: 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:
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
  - ii. ***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.
  - iii. ***Disbursements***, including processing, reviewing, and approving.
  - iv. ***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).
  - v. ***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 rates of pay or approval and maintenance of pay rate schedules.
  - vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
  - vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
  - viii. ***Credit Cards (and debit cards, fuel cards, purchase 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).
  - ix. ***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.
  - x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
  - xi. ***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.

- xii. ***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.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

## ***2) Board or Finance Committee***

---

- A. **Procedure:** 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:
- i. 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.
  - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
  - iii. 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.
  - iv. 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.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

## ***3) Bank Reconciliations***

---

- A. **Procedure:** 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:

- i. 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);
- ii. Bank reconciliations include written evidence that a member of management or a 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
- iii. 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.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

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

---

- A. **Procedure:** Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

- B. **Procedure:** 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then 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:
- i. Employees responsible for cash collections do not share cash drawers/registers;
  - ii. 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;
  - iii. Each employee responsible for collecting cash is not also 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; and



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

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

- C. **Procedure:** Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

- D. **Procedure:** Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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). *Alternatively, 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:

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

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

---

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

**Results:** As a result of applying the above agreed-upon procedures, no finding were noted.

- B. **Procedure:** For each location selected under procedure #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,

then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
- ii. At least two employees are involved in processing and approving payments to vendors;
- iii. 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;
- iv. 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; and
- v. 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.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

- C. **Procedure:** For each location selected under procedure #5A 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:
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
  - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

- D. **Procedure:** 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.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

**6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)**

---

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

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

- B. **Procedure:** 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:
- i. 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 (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
  - ii. Observe that finance charges and late fees were not assessed on the selected statements.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

- C. **Procedure:** Using the monthly statements or combined statements selected under procedure #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 (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

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

---

- A. **Procedure:** 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 and 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:

- i. 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));
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
- iii. 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 Policies and Procedures procedure #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

## 8) *Contracts*

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- A. **Procedure:** 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. *Alternatively, 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:
- i. 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;
  - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
  - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
  - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

**9) Payroll and Personnel**

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- A. **Procedure:** 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.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

- B. **Procedure:** Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
  - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

- C. **Procedure:** 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 and 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's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

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

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

## **10) Ethics**

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- A. **Procedure**: Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and:
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
  - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable

**Results**: As a result of applying the above agreed-upon procedures, no findings were noted.

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

**Results**: As a result of applying the above agreed-upon procedures, no findings were noted.

## **11) Debt Service**

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- A. **Procedure**: Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

**Results**: This section is not applicable

- B. **Procedure**: Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

**Results**: This section is not applicable.

## **12) Fraud Notice**

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- A. **Procedure**: 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 as required by R.S. 24:523.

**Results:** Not applicable, the entity did not report any misappropriations during FYE June 2023.

- B. **Procedure:** Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

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

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- A. **Procedure:** Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
- ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- iii. Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

**Results:** We performed the above agreed-upon procedure and discussed the results with management of Jefferson Parish Clerk of Court.

- B. **Procedure:** Randomly select 5 terminated employees (or all terminated employees if 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.

**Results:** As a result of applying the above agreed-upon procedures, no findings were noted.

#### ***14) Prevention of Sexual Harassment***

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- A. **Procedure**: Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

**Results**: As a result of applying the above agreed-upon procedures, no findings were noted.

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

**Results**: As a result of applying the above agreed-upon procedures, no findings were noted.

- C. **Procedure**: 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 that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

**Results**: As a result of applying the above agreed-upon procedures, no findings were noted.

We were engaged by Jefferson Parish Clerk of Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Jefferson Parish Clerk of Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



Jefferson Parish Clerk of Court and  
Louisiana Legislative Auditor

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the results 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 Louisiana Legislative Auditor as a public document.

*Duplantier, Hopmann, Hogan & Bates LLP*

New Orleans, Louisiana  
December 27, 2023

