

*Financial Report*

*St. Bernard Parish Clerk of Court  
Chalmette, Louisiana*

*June 30, 2024*

*Financial Report*

*St. Bernard Parish Clerk of Court  
Chalmette, Louisiana*

*June 30, 2024*

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June 30, 2024

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**FINANCIAL SECTION**

## **INDEPENDENT AUDITOR’S REPORT**

To the Honorable Randy Nunez,  
St. Bernard Parish Clerk of Court,  
Chalmette, Louisiana.

### **Opinion**

We have audited the accompanying financial statements of the governmental activities and the major funds of the St. Bernard Parish Clerk of Court (the “Clerk of Court”), as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Clerk of Court’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of St. Bernard Parish Clerk of Court as of June 30, 2024, and the respective changes in financial position and changes in assets and liabilities, thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

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

### **Responsibilities of Management for the Financial Statements**

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. 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 amount and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of Court’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about the Clerk of Court’s ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management’s Discussion and Analysis on pages 4 through 11, and the required supplementary information on pages 48 through 51, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing

the basic financial statements in an appropriate operation, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying supplementary information, on pages 52 through 55, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information on page 56 is presented for purposes of additional analysis and is required by Louisiana Revised Statute 24:513 (A)(3) and is not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is 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 9, 2024, on our consideration of the St. Bernard Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of Court's internal control over financial reporting and compliance.



Certified Public Accountants.

New Orleans, Louisiana,  
December 9, 2024.



# **MANAGEMENT’S DISCUSSION AND ANALYSIS**

## **St. Bernard Parish Clerk of Court Chalmette, Louisiana**

June 30, 2024

The Management’s Discussion and Analysis (MD&A) of the St. Bernard Parish Clerk of Court’s (the “Clerk of Court”), financial performance presents a narrative overview and analysis of the Clerk of Court’s financial activities for the year ended June 30, 2024. It identifies changes in the Clerk of Court’s overall financial position and results of operations and assists the user in determining whether the financial position has improved or deteriorated as a result of the year’s operations. It also identifies any significant variations from the original budget amounts and includes any currently known reasons for those variations that are expected to have a significant effect on future services or liquidity; and identifies individual issues or concerns. The MD&A focuses on the current year’s activities, resulting changes, and currently known facts.

The information contained within this MD&A should be considered only as part of a greater whole. The readers of the MD&A should read and evaluate all sections of this report, including the notes to financial statements and required supplemental information section (RSI) that are provided in addition to this MD&A.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This MD&A is intended to serve as an introduction to the Clerk of Court’s basic financial statements. The Clerk of Court’s financial report consists of four parts: (1) MD&A (this section), (2) basic financial statements, (3) required supplementary information, and (4) special reports by certified public accountants and management.

The basic financial statements include two kinds of statements that present different views of the Clerk of Court:

#### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Clerk of Court’s finances, in a manner similar to a private sector business. Under this format, all governmental activities are consolidated into columns which add to a total for the governmental entity. For the Clerk of Court, only governmental activities are included in the presentation. Accordingly, there is no “totals” column in the presentation.

## **OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

### **Government-Wide Financial Statements (Continued)**

- a. The Statement of Net Position (Deficit) presents information on all of the Clerk of Court's assets and liabilities using the accrual basis of accounting, in a manner similar to the accounting used by private business enterprises. The difference between the assets and liabilities is reported as the net position. Over time, increases or decreases in the net position (and changes in the components of net position) may serve as a useful indicator of whether the financial position of the Clerk of Court is improving or weakening.
- b. The Statement of Activities presents information showing how the Clerk of Court's net position changed during the years. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. The format for the Statement of Activities presents the expenses for each function (salaries and benefits, office expenses, insurance, auto and travel, other expenses, and depreciation) reduced by the Program Revenues (charges for services, licenses, and grants) directly related to the program to determine net program expenses.

### **Fund Financial Statements**

A fund is a grouping of related accounts that are used to maintain control over resources which have been segregated for specific activities or objectives. The Clerk of Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. The Clerk of Court uses two categories of funds to account for financial transactions: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Clerk of Court maintains one individual governmental fund (the "General Fund"). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund. The Clerk of Court adopts an annual appropriated budget for its General Fund. A budgetary comparison statement, page 18, and the note to budgetary reporting have been provided for the General Fund to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 12 through 20 of this report.

## **OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

### **Fund Financial Statements (Continued)**

The only type of fiduciary fund maintained by the Clerk of Court is “agency” funds. Agency funds are custodial in nature and represent assets held by the Clerk of Court as an agent for litigants pending court action. Under applicable Government Auditing Standards Board (GASB) standards, agency funds are not included in the government-wide financial statements. These activities are excluded from the Clerk of Court’s other financial statements because the Clerk of Court cannot use these assets to finance its operations. The Clerk of Court is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

### **Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 21 of this report.

## **FINANCIAL HIGHLIGHTS**

The financial statements provide details of the current year operations summarized as follows:

- The governmental activities reported total ending deficit fund balance of \$1,737,103. This compares to the prior year ending deficit fund balance of \$1,964,702 showing a decrease of \$227,599 during the current year.
- During the year, the Clerk of Court generated fees and other revenues of \$2,381,591 that were \$227,599 more than the \$2,153,992 of expenses.
- Program revenues increased by \$489,554 or approximately 25.87% from the prior year due to a cost reimbursement from the St. Bernard Parish Government.
- Office expenditures and insurance decreased by \$183,163 or approximately 24.48% due to the Clerk of Court having significant scanning expenses in the prior year for which they received cost reimbursements for during the current year.
- Total expenses decreased by \$161,509 or approximately 6.98% from the prior year due to a decrease in record scanning fees as noted above.

**FINANCIAL HIGHLIGHTS (Continued)****Statement of Net Position and Statement of Activities**

Presented below are condensed Statements of Net Position (Deficit) and Statements of Activities for the Clerk of Court. The condensed format allows the reader to view the overall financial position of the Clerk of Court. Explanations of the components of the statements are included immediately following the statements.

**Condensed Statements of Net Position (Deficit)**

	<u>Total Governmental Activities</u>		<u>Increase (Decrease)</u>	<u>Percentage Change</u>
	<u>2024</u>	<u>2023</u>		
Cash and other current assets	\$ 889,210	\$ 676,449	\$ 212,761	31.45%
Capital assets, net	<u>112,998</u>	<u>124,918</u>	<u>(11,920)</u>	-9.54%
Total assets	<u>1,002,208</u>	<u>801,367</u>	<u>200,841</u>	25.06%
Deferred outflows of resources	<u>628,499</u>	<u>1,007,591</u>	<u>(379,092)</u>	-37.62%
Other liabilities	<u>2,811,883</u>	<u>3,284,976</u>	<u>(473,093)</u>	-14.40%
Deferred inflows of resources	<u>555,927</u>	<u>488,684</u>	<u>67,243</u>	13.76%
Net position (deficit):				
Investment in capital assets, net of related debt	112,998	124,918	(11,920)	-9.54%
Unrestricted	<u>(1,850,101)</u>	<u>(2,089,620)</u>	<u>239,519</u>	-11.46%
Total net position (deficit)	<u><u>\$(1,737,103)</u></u>	<u><u>\$(1,964,702)</u></u>	<u><u>\$ 227,599</u></u>	-11.58%

**FINANCIAL HIGHLIGHTS (Continued)****Statement of Net Position and Statement of Activities (Continued)****Condensed Statements of Activities**

	<u>Total Governmental Activities</u>		<u>Increase</u>	<u>Percentage</u>
	<u>2024</u>	<u>2023</u>	<u>(Decrease)</u>	<u>Change</u>
Program revenues:				
Charges for services and licenses and other revenues	<u>\$ 2,381,591</u>	<u>\$ 1,892,037</u>	<u>\$ 489,554</u>	25.87%
Program expenses:				
Salaries	1,081,373	1,054,994	26,379	2.50%
Employee benefits and payroll taxes	449,967	457,233	(7,266)	-1.59%
Office expenditures and insurance	565,101	748,264	(183,163)	-24.48%
Other expenditures	45,630	40,914	4,716	11.53%
Depreciation	<u>11,921</u>	<u>14,096</u>	<u>(2,175)</u>	-15.43%
Total program expenses	<u>2,153,992</u>	<u>2,315,501</u>	<u>(161,509)</u>	-6.98%
Change in net position (deficit)	<u>\$ 227,599</u>	<u>\$ (423,464)</u>	<u>\$ 651,063</u>	-153.75%

The Clerk of Court's net position increased by \$227,599 as a result of this year's operations. The overall financial position (deficit) decreased from the prior year. The balance in net position represents the accumulated results of all past years' operations. The Clerk of Court's total revenues for the year were \$2,381,591. Most of the revenues were charges for services and licenses along with \$535,073 of cost reimbursements from St. Bernard Parish Government and \$14,729 of grant revenue. The total cost of all judicial programs and services was \$2,153,992 with no new programs added this year.

**Financial Analysis of Governmental Funds**

The Clerk of Court maintains only one "governmental fund" - the General Fund. The General Fund Balance Sheet is on Page 14 of this report and the Statement of Revenues, Expenditures, and Changes in Fund Balance is on page 16 of this report.

Under the modified-accrual basis for fund financial statements, the emphasis is on accounting for current financial resources of the Clerk of Court. The analysis in this section includes a discussion of the General Fund financial statements.

**FINANCIAL HIGHLIGHTS (Continued)****Financial Analysis of Governmental Funds (Continued)**

As of June 30, 2024, the General Fund reported total fund balance of \$877,998, an increase of \$234,560 from the prior year total fund balance. This increase is due to revenues of \$2,381,591 exceeding expenditures of \$2,147,031. The Clerk of Court is focused on reducing expenditures in order to maintain a positive fund balance. The Clerk of Court will strive to maintain spending levels at or below revenues.

**Analysis of the General Fund Budget**

The budget for the General Fund was as follows:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Revenues:				
Program revenues	<u>\$ 2,151,000</u>	<u>\$ 2,151,000</u>	<u>\$ -</u>	0.00%
Expenditures:				
Salaries	1,054,100	1,054,100	-	0.00%
Employee benefits and payroll taxes	415,715	415,715	-	0.00%
Office expense and insurance	372,300	372,300	-	0.00%
Other expenditures	<u>19,000</u>	<u>19,000</u>	<u>-</u>	0.00%
Total expenditures	<u>1,861,115</u>	<u>1,861,115</u>	<u>-</u>	0.00%
Excess of revenue over expenditures	289,885	289,885	-	0.00%
Beginning fund balance	<u>618,193</u>	<u>643,438</u>	<u>25,245</u>	4.08%
Ending fund balance	<u>\$ 908,078</u>	<u>\$ 933,323</u>	<u>\$ 25,245</u>	2.78%

When the budget for the year ended June 30, 2024 was originally prepared, revenues and expenditures were reflected in a conservative manner. There were no budget amendments for the year ended June 30, 2024.

**FINANCIAL HIGHLIGHTS (Continued)****Capital Assets**

There were no additions of capital assets as of the year ended June 30, 2024. Depreciation expense for the year ended June 30, 2024 totaled \$11,921. A summary of activity for capital assets is presented in the notes to the financial statements in Note 5.

Beginning balance	\$ 737,122
Additions	-
Less accumulated depreciation	<u>(624,124)</u>
Ending balance	<u>\$ 112,998</u>

**Long-Term Debt**

The Clerk of Court is not allowed to incur long-term indebtedness for bonds or notes payable. As of June 30, 2024, the Clerk of Court had no long-term debt outstanding.

**Economic Factors and Next Year's Budget**

The Clerk of Court must consider many variables when budgeting for the coming fiscal year. Included in these factors are changing laws and regulations, economic circumstances, and historical trends.

A summary of the current budget for the year ending June 30, 2025 follows:

**Condensed Budget**

Revenue	\$ 1,977,800
Expenditures:	
Operations	<u>1,970,055</u>
Excess of revenues over expenditures	7,745
Beginning fund balance	<u>877,998</u>
Ending fund balance	<u>\$ 885,743</u>

**FINANCIAL HIGHLIGHTS (Continued)**

**Economic Factors and Next Year's Budget (Continued)**

The Clerk of Court's three major sources of funding are recording fees, suits and successions and photocopies and subscription fees. For the year ending June 30, 2025, it is anticipated that suits and successions fees will increase in the 2025 fiscal year. Recording fees, photocopies, and subscription fees are expected to increase due to anticipated increased activity. The Clerk maintains a conservative estimate of revenues.

Suits and successions revenue is solely determined by the legal activity and proceedings. For the year ending June 30, 2025, fees are expected to increase with 2024 with expected increased activity.

The Clerk of Court has budgeted salaries to be consistent with the prior year.

The Clerk of Court has budgeted benefits to be consistent with the prior year.

The Clerk of Court has budgeted office expenses to decrease as the amount of scanning expense.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the St. Bernard Parish Clerk of Court's finances for all those with an interest in the Clerk of Court's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Randy Nunez, Clerk of Court, St. Bernard Parish Clerk of Court, P.O. Box 1746, St. Bernard, LA 70044-1746; phone number (504) 271-3434.



**STATEMENT OF NET POSITION (DEFICIT)****St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

June 30, 2024

**Assets**

Cash and cash equivalents	\$ 871,903
Receivables, net	17,307
Capital assets, net of accumulated depreciation	<u>112,998</u>
Total assets	1,002,208

**Deferred Outflows of Resources**

Pension	581,129
Other postemployment benefit obligations	<u>47,370</u>
Total deferred outflows of resources	<u>628,499</u>
Total assets and deferred outflows of resources	<u>1,630,707</u>

**Liabilities**

Accounts payable	11,212
Accrued payroll	
Net pension liability	2,037,189
Unfunded other postemployment benefit obligations	<u>763,482</u>
Total liabilities	2,811,883

**Deferred Inflows of Resources**

Pension	80,008
Other postemployment benefit obligations	<u>475,919</u>
Total deferred inflows of resources	<u>555,927</u>
Total liabilities and deferred inflows of resources	<u>3,367,810</u>

**Net Position (Deficit)**

Invested in capital assets	112,998
Unrestricted	<u>(1,850,101)</u>
Total net position (deficit)	<u><u>\$ (1,737,103)</u></u>

See notes to financial statements.

**STATEMENT OF ACTIVITIES****St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

For the year ended June 30, 2024

**Governmental Activities**

## Expenses:

## General government:

Salaries and wages	\$ 1,081,373
Employee benefits and payroll taxes	449,967
Office expenses	556,234
Other expenses	45,630
Depreciation	11,921
Insurance	8,867

Total expenses	<u>2,153,992</u>
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## Program revenues:

## Fees, charges, and commissions for services:

Suits and successions	787,390
Recordings	688,538
Photocopies and subscription fees	204,744
Fines and forfeitures	50,752
Court attendance	34,136
Other fees	43,368
Mortgage certificates	7,040
Uniform commercial code fees	6,378
St. Bernard Parish Government - cost reimbursement	535,073
Grants	14,729
Licenses	9,443

Total program revenues	<u>2,381,591</u>
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Change in net position	227,599
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**Net Position (Deficit)**

Beginning of year	<u>(1,964,702)</u>
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End of year	<u><u>\$(1,737,103)</u></u>
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See notes to financial statements.

**BALANCE SHEET - GOVERNMENTAL FUND****St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

June 30, 2024

**ASSETS**

Cash and cash equivalents	\$ 871,903
Receivables, net	<u>17,307</u>
Total assets	<u><u>\$ 889,210</u></u>

**LIABILITIES AND FUND BALANCE**

Liabilities:	
Accounts payable	<u>\$ 11,212</u>
Fund balance:	
Unassigned	<u>877,998</u>
Total liabilities and fund balance	<u><u>\$ 889,210</u></u>

See notes to financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE  
SHEET TO THE STATEMENT OF NET POSITION (DEFICIT)**

**St. Bernard Parish Clerk of Court**

Chalmette, Louisiana

June 30, 2024

Fund balance - governmental fund	<u>\$ 877,998</u>
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
<p>Capital assets used in governmental activities are not financial resources and are not reported in the governmental funds:</p>	
Governmental capital assets	737,122
Less: accumulated depreciation	<u>(624,124)</u>
	<u>112,998</u>
<p>Deferred outflows of resources used in governmental activities are not financial resources and, therefore, are not reported in governmental funds:</p>	
Pension	581,129
Other postemployment benefit obligation	<u>47,370</u>
	<u>628,499</u>
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:</p>	
Net pension liability	(2,037,189)
Unfunded other postemployment benefit obligations	<u>(763,482)</u>
	<u>(2,800,671)</u>
<p>Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in governmental funds:</p>	
Pension	(80,008)
Other postemployment benefit obligations	<u>(475,919)</u>
	<u>(555,927)</u>
Net position (deficit) of governmental activities	<u><u>\$ (1,737,103)</u></u>

See notes to financial statements.

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

**St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

For the year ended June 30, 2024

**Revenues**

Fees, charges, and commissions for services:	
Suits and successions	\$ 787,390
Recordings	688,538
Photocopies and subscription fees	204,744
Fines and forfeitures	50,752
Court attendance	34,136
Other fees	43,368
Mortgage certificates	7,040
Uniform commercial code fees	6,378
St. Bernard Parish Government - cost reimbursement	535,073
Grants	14,729
Licenses	9,443
	<hr/>
Total revenues	2,381,591

**Expenditures**

General government:	
Salaries and wages	1,081,373
Employee benefits and payroll taxes	454,927
Office expenditures	556,234
Other expenditures	45,630
Insurance	8,867
	<hr/>
Total general government	2,147,031

<b>Excess of Revenues Over Expenditures</b>	234,560
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**Fund Balance**

Beginning of year	643,438
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End of year	\$ 877,998
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See notes to financial statements.

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

**St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

For the year ended June 30, 2024

Excess of revenues over expenditures - governmental fund	<u>\$ 234,560</u>
<p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:</p>	
Capital outlay	-
Depreciation	<u>(11,921)</u>
	<u>(11,921)</u>
<p>Net pension expense is reported in governmental funds as expenditures as they are paid, however, in the statement of activities the net pension expense is reported according to estimates required by GASB 68:</p>	
Pension expense per GASB 68	<u>(38,280)</u>
<p>Long-term liabilities:</p> <p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund:</p>	
Other postemployment benefit obligations expense per GASB 75	<u>43,240</u>
Change in net position of governmental activities	<u><u>\$ 227,599</u></u>

See notes to financial statements.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**

**St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

For the year ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<b>Revenues:</b>				
Fees, charges, and commissions for services:				
Suits and successions	\$ 781,000	\$ 781,000	\$ 787,390	\$ 6,390
Recordings	875,000	875,000	688,538	(186,462)
Photocopies and subscription fees	275,000	275,000	204,744	(70,256)
Fines and forfeitures	50,000	50,000	50,752	752
Court attendance	28,000	28,000	34,136	6,136
Other fees	42,000	42,000	43,368	1,368
Mortgage certificates	8,000	8,000	7,040	(960)
Uniform commercial code fees	75,000	75,000	6,378	(68,622)
St. Bernard Parish				
Government - cost reimbursement	-	-	535,073	535,073
Grants	2,000	2,000	14,729	12,729
Licenses	15,000	15,000	9,443	(5,557)
	<u>2,151,000</u>	<u>2,151,000</u>	<u>2,381,591</u>	<u>230,591</u>
<b>Total revenues</b>				
<b>Expenditures:</b>				
General government:				
Salaries and wages	1,054,100	1,054,100	1,081,373	(27,273)
Employee benefits and payroll taxes	415,715	415,715	454,927	(39,212)
Office expenditures	363,800	363,800	556,234	(192,434)
Other expenditures	19,000	19,000	45,630	(26,630)
Insurance	8,500	8,500	8,867	(367)
	<u>1,861,115</u>	<u>1,861,115</u>	<u>2,147,031</u>	<u>(285,916)</u>
<b>Total expenditures</b>				
Excess of revenues over expenditures	289,885	289,885	234,560	(55,325)
<b>Fund Balance</b>				
Beginning of year	<u>618,193</u>	<u>643,438</u>	<u>643,438</u>	<u>-</u>
End of year	<u>\$ 908,078</u>	<u>\$ 933,323</u>	<u>\$ 877,998</u>	<u>\$ (55,325)</u>

See notes to financial statements.

**STATEMENT OF FIDUCIARY NET POSITION**

**St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

June 30, 2024

	<u>Custodial Funds</u>
<b>Assets</b>	
Cash	<u>\$4,919,794</u>
<b>Liabilities</b>	
Due to taxing bodies and others	<u>\$4,919,794</u>

See notes to financial statements.



**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION****St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

For the year ended June 30, 2024

	<u>Custodial Funds</u>
<b>Assets and Liabilities</b>	
Beginning of year	<u>\$5,279,269</u>
<b>Additions:</b>	
Suits and successions	1,394,488
Judgments	305,307
Interest earned	<u>193,601</u>
Total additions	<u>1,893,396</u>
<b>Reductions:</b>	
Clerk's costs (transferred to General Fund)	788,045
Settlements to litigants	1,226,847
Sheriff's fees	112,247
Other reductions	<u>125,732</u>
Total reductions	<u>2,252,871</u>
<b>Assets and Liabilities</b>	
End of year	<u><u>\$4,919,794</u></u>

See notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS****St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

June 30, 2024

**Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

The accounting policies of the St. Bernard Parish Clerk of Court (the “Clerk of Court”) conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies:

**a. Reporting Entity**

The Clerk of Court has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

The GASB established criteria for determining which component units should be considered part of the St. Bernard Parish Council (the “Parish Council”) for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criterion includes:

1. Appointing a voting majority of an organization’s governing body, and
  - a. The ability of the Parish Council to impose its will on that organization and/or,
  - b. The potential for the Clerk of Court to provide specific financial benefits to or impose specific financial burdens on the Parish Council.
2. Organizations for which the Parish Council does not appoint a voting majority but are fiscally dependent on the Parish Council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the Clerk of Court is not included because of the nature or significance of the relationship.

**Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**a. Reporting Entity (Continued)**

The Clerk of Court is an independently elected official, however, the Clerk of Court is considered fiscally dependent on the St. Bernard Parish Council. As the governing authority of St. Bernard Parish, for reporting purposes, the St. Bernard Parish Council maintains and operates the parish courthouse in which the Clerk of Court's office is located and provides funds for equipment and furniture for the Clerk of Court's office. Because the Clerk of Court is fiscally dependent on the Council, the Clerk of Court was determined to be a component unit of the Parish Council, the financial reporting entity.

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

**b. Basis of Presentation**

The accompanying component unit financial statements of the Clerk of Court have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units.

**Government-Wide Financial Statements:**

The government-wide financial statements include the Statement of Net Position (Deficit) and the Statement of Activities for all activities of the Clerk of Court. The government-wide presentation focuses primarily on the sustainability of the Clerk of Court as an entity and the change in aggregate financial position resulting from the activities for the fiscal period. Governmental activities generally are financed through fees, intergovernmental revenues, and other non-exchange revenues.

**Fund Financial Statements:**

The fund financial statements are very similar to the traditional government fund statements as presented by governments prior to the issuance of GASB Statement No. 34. Emphasis is now on the major funds. The daily accounts and operations of the Clerk of Court continue to be organized on the basis of a fund and account groups, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following are the governmental funds of the Clerk of Court:

**Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**b. Basis of Presentation (Continued)**

**General Fund**

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

**Custodial Funds**

These funds are used to account for and report assets that the Clerk of Court holds for others in an agency capacity. Since by definition these assets are being held for the benefit of others and cannot be used to address activities or obligations of the Clerk of Court, these funds are not incorporated into the government-wide statements. The custodial funds are as follows:

- Advance Deposit Fund accounts for and reports advanced deposits in suits filed by litigants.
- Registry of Court Fund accounts for and reports funds held by order of the court until judgment is rendered by the judiciary.

**c. Measurement Focus and Basis of Accounting**

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

**Government-Wide Financial Statements**

The Statement of Net Position (Deficit) and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the Clerk of Court.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

**Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**c. Measurement Focus and Basis of Accounting (Continued)**

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from general revenues.

Custodial funds are unlike all other types of funds reporting liabilities to the beneficiaries when an event has occurred that compels the disbursement of fiduciary resources. Events that compel disbursement of fiduciary resources occur when a demand for resources has been made or when no further action, approval or condition is required to be taken or met by the beneficiary to release the assets. Custodial funds use the accrual basis of accounting to recognize receivables and payables.

**Fund Financial Statements**

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

**Revenues**

Revenue from grants is recognized in the fiscal year in which all eligibility requirements are satisfied. Revenues from recordings, copies, (including suits and successions), and other services are recognized when they become measurable and available (i.e., when the service is performed). Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For this purpose, the Clerk of Court considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Miscellaneous revenues are recorded as revenues when received in cash by the Clerk of Court because they are generally not measurable until actually received.

**Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**c. Measurement Focus and Basis of Accounting (Continued)**

**Revenues (Continued)**

Interest income on cash balances is 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. Allocations of cost such as depreciation are not recognized in the governmental funds.

**d. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**e. Cash and Cash Equivalents**

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

**f. Receivables**

The Clerk of Court uses the allowance method to account for uncollectible receivables. The allowance for uncollectible accounts is based on prior years' experience and management's analysis of possible bad debts. Bad debt recoveries are charged against the allowance account as realized. The Clerk of Court considers all receivables as of June 30, 2024 to be fully collectible that are net of the allowance. The allowance for uncollectible accounts balance of \$11,055 represents receivable balances that are estimated to be uncollectible.

**Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**g. Prepaid Expenses**

Payments made to vendors that will benefit periods beyond June 30, 2024 are recorded as prepaid expenditures. These amounts are equally offset by a fund balance classification of nonspendable which indicates that they do not constitute available spendable resources even though they are a component of net current assets. There were no prepaid expenses as of June 30, 2024.

**h. Capital Assets and Depreciation**

The accounting treatment over plant and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

**Government-Wide Financial Statements**

In the government-wide financial statements, property and equipment are accounted for as capital assets. Capital assets purchased or acquired with an original cost of \$500 or more are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their fair value at the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

	Estimated Lives
Office equipment	5 years
Furniture and fixtures	5-39 years

**Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**h. Capital Assets and Depreciation (Continued)**

**Fund Financial Statements**

In the fund financial statements, the cost of capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

**i. Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Financial 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 that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditures) until then.

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

**j. Pensions**

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

**k. Compensated Absences**

Employees of the Clerk of Court's office earn two weeks of vacation leave and up to four weeks sick leave each year. The leave time accrues on a calendar year basis and must be used in the calendar year. Any unused personal time is not paid to the employee upon termination. In accordance with GASB, no liability for accrued unused employee leave is included in these financial statements.



**Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**l. Clerk of Court's Fees**

Suits and succession revenues represents revenue earned from daily operations such as copying and faxing for litigants and standard fees charged on suits. These fees are collected in the Advance Deposit Agency Fund (clearing account) and are recognized as revenue in the General Fund.

**m. Fund Equity**

**Government-Wide Statements:**

Equity is classified as net position and displayed in three components:

- a. Invested in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - This component of net position reports net position that does not meet the definition of "restricted" or "invested in capital assets".

When both restricted and unrestricted resources are available for use, it is the Clerk of Court's policy to use restricted resources first, then unrestricted resources as they are needed. As of June 30, 2024 and for the year then ended, the Clerk of Court did not have or receive restricted resources classified as restricted net position.

**Fund Financial Statements:**

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

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

**Restricted** - Amounts that can be spent only for a specific purpose because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributions, or the laws or regulations of other governments. There was no restricted equity as of June 30, 2024.

**Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**m. Fund Equity (Continued)**

**Fund Financial Statements: (Continued)**

**Committed** - Amounts that can be used only for specific purposes determined by a formal decision of the Clerk of Court. There was no committed equity as of June 30, 2024.

**Assigned** - The assigned amounts are designated as committed by the Clerk of Court but are not spendable until a budget is adopted. There was no assigned equity as of June 30, 2024.

**Unassigned** - All amounts not included in other spendable classifications. The Clerk of Court has not adopted a policy to maintain the general fund's unassigned fund balance above a certain minimum level.

As noted above, restricted funds are used first as appropriate. Assigned funds are reduced to the extent that expenditure authority has been budgeted by the court or the assignment has been changed by the court. Decreases to fund balance first reduce unassigned fund balance; in the event that unassigned becomes zero, then assigned and committed fund balances are used in that order.

L.R.S. 13:785 requires that every four years (at the close of the term of office) the Clerk of Court must pay St. Bernard Parish the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk of Court's last year of his term of office, limited to the amount of funding received from St. Bernard Parish. The amount owed to St. Bernard Parish under L.R.S. 13:785 is limited to the funds provided by St. Bernard Parish under provisions of L.R.S. 13:784 to help compensate St. Bernard Parish for the costs of capital assets and other administration costs during the Clerk of Court's four year term. The Clerk of Court's current term expires on June 30, 2028.

**n. New Pronouncements**

During the year ended June 30, 2024, the Clerk of Court implemented the following GASB statements:

Statement No. 99, "*Omnibus 2022*" provides objectives to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements and accounting and financial report for financial guarantees. This Statement did not affect the financial statements for the year ended June 30, 2024.

**Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**n. New Pronouncements (Continued)**

Statement No. 100, “*Accounting Changes and Error Corrections - an amendment of Governmental Accounting Standards Board (GASB) Statement No. 62*” provides guidance to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement did not affect the financial statements for the year ended June 30, 2024.

The GASB has issued the following Statements which will become effective in future years as shown below:

Statement No. 101, “*Compensated Absences*” provides guidance to better meet the information needs of financial statements users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. Management has yet to determine the effect of this Statement on the financial statements.

Statement No. 102, “*Certain Risk Disclosures*” defines concentrations and constraints. The Statement also requires governments to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact and whether an event or events associated with a concentration of constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. Additional disclosures are to be included if reporting criteria is met which will provide users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints. The requirements for this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Management has yet to determine the effect of this Statement on the financial statements.

**Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**n. New Pronouncements (Continued)**

Statement No. 103, “*Financial Reporting Model Improvements*” provides guidance to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. The Statement establishes new or modifies existing requirements related to Management’s Discussion and Analysis (MD&A), unusual or infrequent items, presentation of proprietary fund statement of revenues, expenses, and changes in fund net position, information about major component units in basic financial statements, and budgetary comparison information. The requirements of Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Management has yet to determine the effect of this Statement on the financial statements.

Statement No. 104, “*Disclosure of Certain Capital Assets*” provides guidance on the requirements of certain types of capital assets disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Management has yet to determine the effect of this Statement on the financial statements.

**Note 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**o. Subsequent Events**

The Clerk of Court evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through December 9, 2024, which is the date the financial statements were available to be issued.

**Note 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

The Clerk of Court adheres to the following procedures in establishing the budgetary data reflected in the financial statements.

**a. Budgetary Information**

As required by the L.R.S. 39:1301-1315, the Clerk of Court adopted a budget for its General Fund for the year ended June 30, 2024 and it was made available for public inspection at the Clerk of Court's office on June 28, 2023. The proposed budget was prepared on the modified accrual basis of accounting, and was published in the official journal on June 9, 16, and 23, 2023. The budget hearing was held at the Clerk of Court's office on June 28, 2023. The budget is legally adopted, as necessary, by the Clerk of Court. The budget for the year ended June 30, 2024 was not amended. All appropriations lapse at year end.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget.

The General Fund budget is adopted on a basis materially consistent with accounting principles generally accepted in the United States of America.

**b. Deficit Fund Balance of Individual Funds**

No deficit fund balances are presented.

**c. Expenditures/Expenses Exceeding Appropriations**

The Clerk of Court had actual expenditures exceeding appropriations.

**Note 3 - DEPOSITS**

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, or any other federally insured investment, certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana, guaranteed investment contracts and investment grade (A-1/P-2) commercial paper of domestic corporations.

**Bank Deposits**

State law requires deposits (cash) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or with a trust company for the account of the political subdivision.

A summary of cash and cash equivalents as of June 30, 2024 is presented below. As of June 30, 2024, the carrying amount of the Clerk of Court's cash and cash equivalents totaled \$5,791,697, and the bank balances totaled \$5,893,055.

	Governmental Funds	Agency Funds	Totals
Reported amounts	\$ 871,903	\$ 4,919,794	\$ 5,791,697
Total bank balances	\$ 942,500	\$ 4,950,555	\$ 5,893,055

Custodial credit risk is the risk that in the event of a bank failure, the Clerk of Court's deposits may not be returned to it. The Clerk of Court has a written policy for custodial credit risk. As of June 30, 2024, none of the Clerk of Court's bank balances of \$5,893,055 was exposed to custodial credit risk.

**Note 4 - RECEIVABLES**

The receivables as of June 30, 2024 are as follows:

Accounts	\$ 11,507
Intergovernmental	16,855
	28,362
Less: allowance for uncollectible accounts	(11,055)
	\$ 17,307

Receivable balances past due in excess of 90 days as of June 30, 2024 totaled \$14,437.

**Note 5 - CHANGES IN CAPITAL ASSETS**

A summary of changes in capital assets follows:

	<u>Balance June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2024</u>
Capital assets being depreciated equipment and furniture	\$ 737,122	\$ -	\$ -	\$ 737,122
Less accumulated depreciation for equipment and furniture	<u>(612,203)</u>	<u>(11,921)</u>	<u>-</u>	<u>(624,124)</u>
Total capital assets, net	<u>\$ 124,919</u>	<u>\$ (11,921)</u>	<u>\$ -</u>	<u>\$ 112,998</u>

Depreciation expense of \$11,921 was charged to operations for the year ended June 30, 2024.

**Note 6 - RETIREMENT PLANS**

*Plan Description.* The Fund was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:1501 for eligible employees of the Clerk of the Supreme Court, each of the district courts, each of the courts of appeal, each of the city and traffic courts in cities having a population in excess of four hundred thousand at the time of entrance into the Fund, the Louisiana Clerks' of Court Association, the Louisiana Clerks' of Court Insurance Fund, and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

**Note 6 - RETIREMENT PLANS (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 3½% for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011). For members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

**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 retirement age. 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.



**Note 6 - RETIREMENT PLANS (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 accounts 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.

**Note 6 - RETIREMENT PLANS (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.

**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 40% of their monthly average compensation or 75% of their monthly regular retirement benefit computes as per R.S. 11:1521 (C).

*Contributions.* According to state statute, contributions for all employers are actuarially determined each year. For the year ended June 30, 2023, the actuarially determined employer contribution rate was 23% of member's compensation.

According to state statute, the Fund also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

Contributions to the Fund from the Clerk of Court were \$239,147 for the year ended June 30, 2024.

*Pension Liabilities.* As of June 30, 2024, the Clerk of Court reported a liability of \$2,037,189 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2023 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Clerk of Court's proportion of the Net Pension Liability was based on a projection of the Clerk of Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of June 30, 2023, the Clerk of Court's proportion was .946979%, which was a decrease of .03602% from its proportion measured as of June 30, 2022.

**Note 6 - RETIREMENT PLANS (Continued)**

**Disability Benefits (Continued)**

*Pension Expense.* For the year ended June 30, 2024, the Clerk of Court recognized pension expense of \$38,280.

*Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* As of June 30, 2024, the Clerk of Court 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	\$ 11,001	\$(20,736)
Change of assumptions	101,557	-
Net difference between projected and actual earnings on pension plan investments	227,224	-
Changes in proportion and differences between Clerk of Court contributions and proportionate share of contribution	2,200	(59,272)
Clerk of Court contributions subsequent to the measurement date	<u>239,147</u>	<u>-</u>
	<u>\$581,129</u>	<u>\$(80,008)</u>

The Clerk of Court reported \$239,147 as deferred outflows of resources related to pensions resulting from Clerk of Court contributions subsequent to the measurement date and 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>	<u>Amount</u>
2024	\$ 119,241
2025	(7,895)
2026	194,409
2027	<u>(43,781)</u>
Total	<u>\$ 261,974</u>

**Note 6 - RETIREMENT PLANS (Continued)**

*Actuarial Assumptions.* A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023 are as follows:

<b>Valuation Date</b>	June 30, 2023
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Investment Rate of Return</b>	6.55%, net of investment expense
<b>Inflation Rate</b>	2.40%
<b>Projected Salary Increases</b>	1 - 5 years of service - 6.2% 5 years or more - 5%
<b>Mortality Rates</b>	Pub-2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale.
<b>Expected Remaining Service Lives</b>	2023 - 5 years 2022 - 5 years 2021 - 5 years 2020 - 5 years 2019 - 5 years
<b>Cost-of-Living Adjustments</b>	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

**Note 6 - RETIREMENT PLANS (Continued)**

The long-term expected 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 expenses 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 5.81% as of June 30, 2023. 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, 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income		
Domestic Bonds	30.00%	2.50%
International Bonds		3.50%
Domestic equity	35.00%	7.50%
International equity	20.00%	8.50%
Real estate	15.00%	4.50%
	100.00%	

*Discount Rate.* The discount rate used to measure the collective 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 contribution from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by the Public Retirement System's Actuarial Committee 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.

**Note 6 - RETIREMENT PLANS (Continued)**

*Sensitivity of the Clerk of Court's Proportionate Share of the Collective Net Pension Liability to Changes in the Discount Rate.* The following presents the Clerk of Court's proportionate share of the Collective Net Pension Liability using the discount rate of 6.55%, as well as what the Clerk of Court's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.55%) or one percentage-point higher (7.55%) than the current rate:

	1.0% Decrease (5.55%)	Current Discount Rate (6.55%)	1.0% Increase (7.55%)
Clerk of Court's proportionate share of the net pension liability	<u>\$3,040,833</u>	<u>\$2,037,189</u>	<u>\$1,191,185</u>

*Pension Plan Fiduciary Net Position.* The Louisiana Clerk of Court Retirement and Relief Fund issued a stand-alone audit report on their financial statements for the year ended June 30, 2023. Access to the audit report can be found on the Louisiana Legislative Auditor's website, [www.la.gov](http://www.la.gov).

**Note 7 - OTHER POSTEMPLOYMENT BENEFITS**

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

**Note 7 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

*Benefits Provided.* The Clerk of Court provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 50% of retiree and 0% of dependent pre-Medicare health, Medicare Advantage, and dental insurance premiums. Vision is voluntary and paid 100% by the retiree. The plan also provides for payment of 50% of retiree life insurance premiums.

For the year ended June 30, 2024, total contributions to the Retiree Health Plan amounted to \$42,936 with the retirees contributing \$12,252 and the Clerk of Court contributing \$30,684.

*Employees Covered by Benefit Terms.* As of June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits payments	15
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>21</u>
Total	<u><u>36</u></u>

**Total OPEB Liability**

The Clerk of Court's total OPEB liability of \$763,482 was measured as of June 30, 2024 and was determined by an actuarial valuation as of January 1, 2024.

**Note 7 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

**Actuarial Assumptions**

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

<b>Measurement Date</b>	June 30, 2024
<b>Actuarial Valuation Date</b>	January 1, 2024
<b>Actuarial Assumptions:</b>	
<b>Inflation Rate</b>	2.40%
<b>Salary Increases</b>	3.25%
<b>Discount Rate</b>	3.97%
<b>Healthcare Cost Trend Rates:</b>	
<b>Medical</b>	6.75% for 2024, decreasing 0.25% per year to an ultimate rate of 4.75% for 2032 and later years.
<b>Medicare Advantage</b>	4.5% for 2024, decreasing 0.25% per year to an ultimate rate of 3.0% for 2030 and later years. Includes 2% per year for aging.
<b>Dental</b>	3.0% per year.
<b>Vision</b>	2.5% per year.
<b>Retirees' Share of Benefit-related Costs:</b>	
<b>Medical</b>	50% for retirees and 100% for dependents.
<b>Medicare Supplement</b>	50% for retirees and 100% for dependents.
<b>Dental</b>	50% for retirees and 100% for dependents.
<b>Vision</b>	100% for retirees and 100% for dependents.
<b>Basic Life Insurance</b>	50%



**Note 7 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

The discount rate was based on the June 30, 2024 Fidelity General Obligation AA 20-Year Yield.

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

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

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

**Changes in the Total OPEB Liability**

Balance as of June 30, 2023	<u>\$ 869,403</u>
Changes for the year:	
Service cost	23,472
Interest	33,873
Differences between expected and actual experience	(107,439)
Changes in assumptions/inputs	(25,143)
Benefit payments	<u>(30,684)</u>
Net changes	<u>(105,921)</u>
Balance as of June 30, 2024	<u><u>\$ 763,482</u></u>

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the Clerk of Court, as well as what the Clerk of Court's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.97%) or 1% higher (4.97%) than the current discount rate:

	1.0% Decrease (2.97%)	Current Discount Rate (3.97%)	1.0% Increase (4.97%)
Total OPEB liability	<u>\$891,240</u>	<u>\$763,482</u>	<u>\$660,749</u>

**Note 7 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.**

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

	<u>1.0% Decrease</u>	<u>Current Trend Rate</u>	<u>1.0% Increase</u>
Total OPEB liability	<u>\$722,144</u>	<u>\$763,482</u>	<u>\$817,070</u>

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

For the year ended June 30, 2024 the Clerk of Court recognized an OPEB expense of \$(12,556). As of June 30, 2024 the Clerk of Court 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	\$ 6,195	\$ 184,057
Changes of assumptions or other inputs	<u>41,175</u>	<u>291,862</u>
Totals	<u>\$47,370</u>	<u>\$475,919</u>

**Note 7 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

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

Year Ending June 30,	Amount
2025	\$ (70,914)
2026	(70,914)
2027	(70,914)
2028	(55,815)
2029	(65,264)
Thereafter	(94,727)
Total	\$(428,548)

**Note 8 - EXPENDITURES NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures related to the use of facilities of the Clerk of Court’s office paid out of the funds of the St. Bernard Parish Government.

**Note 9 - RISK MANAGEMENT**

The Clerk of Court is exposed to various risks of loss related to general liability and worker’s compensation. Under the Clerk of Court’s risk management program, the Clerk of Court has elected to be self-insured for workers’ compensation and will pay any claims when they become due. The Clerk of Court records a liability for claims when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. As of June 30, 2024, the Clerk of Court is not aware of any claims filed.

**Note 10 - REGISTRY OF COURT FUND**

The Clerk of Court maintains a Registry of the Court Fund. Parties to litigation in the court may deposit or be ordered to deposit cash or property into the fund in connection with the related litigation. Cash or property so deposited is the property of the litigants and is to be returned or disbursed to such other parties as the court may direct upon the conclusion of the litigation.

The Clerk of Court is the custodian of the Registry of Court Fund. The Clerk of Court generally may only accept deposits into or disburse funds from the Registry of the Court Fund by order of a respective court.

With respect to the Registry of Court Fund of the Civil District Court, LSA-R.S. 13:1305 authorized the investment of these funds into interest-bearing accounts.

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE CLERK OF COURT'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY**

**St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

June 30, 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Clerk of Court's proportion of the net pension liability	<u>0.94698%</u>	<u>0.98300%</u>	<u>0.98073%</u>	<u>0.99088%</u>	<u>0.99988%</u>	<u>1.04163%</u>	<u>1.07202%</u>	<u>1.02850%</u>	<u>1.00816%</u>	<u>1.05005%</u>
Clerk of Court's proportionate share of the net pension liability	<u>\$2,037,189</u>	<u>\$2,382,562</u>	<u>\$1,304,607</u>	<u>\$2,383,931</u>	<u>\$1,815,770</u>	<u>\$1,732,537</u>	<u>\$1,621,899</u>	<u>\$1,902,700</u>	<u>\$1,512,266</u>	<u>\$1,494,377</u>
Clerk of Court's covered-employee payroll	<u>\$1,006,378</u>	<u>\$ 998,189</u>	<u>\$ 978,026</u>	<u>\$ 935,109</u>	<u>\$ 927,294</u>	<u>\$ 901,895</u>	<u>\$ 918,882</u>	<u>\$ 891,174</u>	<u>\$ 937,924</u>	<u>\$ 937,924</u>
Clerk of Court's proportionate share of the net pension liability as a percentage of its covered-employee payroll	<u>202.42782%</u>	<u>238.68846%</u>	<u>133.39185%</u>	<u>254.93616%</u>	<u>195.81384%</u>	<u>192.09963%</u>	<u>176.50786%</u>	<u>213.50488%</u>	<u>161.23545%</u>	<u>159.32815%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>77.5600%</u>	<u>74.0900%</u>	<u>85.4000%</u>	<u>72.0900%</u>	<u>77.9292%</u>	<u>79.0719%</u>	<u>79.6914%</u>	<u>74.1703%</u>	<u>78.1291%</u>	<u>79.3700%</u>

The schedule is provided beginning with the Clerk of Court's year ended June 30, 2015 and it intended to show a ten year trend. Additional years will be reported as they become available.

**SCHEDULE OF CLERK OF COURT'S CONTRIBUTIONS****St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 239,147	\$ 223,919	\$224,592	\$205,385	\$177,670	\$176,185	\$171,340	\$174,588	\$169,323	\$173,516
Contributions in relation to the contractually required contribution	<u>(239,147)</u>	<u>(223,919)</u>	<u>(224,592)</u>	<u>(205,385)</u>	<u>(177,670)</u>	<u>(176,185)</u>	<u>(171,340)</u>	<u>(174,588)</u>	<u>(169,323)</u>	<u>(173,516)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Clerk's covered-employee payroll	<u>\$1,039,767</u>	<u>\$1,006,377</u>	<u>\$998,189</u>	<u>\$978,026</u>	<u>\$935,109</u>	<u>\$927,294</u>	<u>\$901,895</u>	<u>\$918,882</u>	<u>\$891,174</u>	<u>\$937,924</u>
Contributions as a percentage of covered-employee payroll	<u>23.00%</u>	<u>22.25%</u>	<u>22.50%</u>	<u>21.00%</u>	<u>19.00%</u>	<u>19.00%</u>	<u>19.00%</u>	<u>19.00%</u>	<u>19.00%</u>	<u>18.50%</u>

The schedule is provided beginning with the Clerk of Court's year ended June 30, 2015 and it intended to show a ten year trend. Additional years will be reported as they become available.

**NOTES TO REQUIRED PENSION  
SUPPLEMENTARY INFORMATION**

**St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

For the year ended June 30, 2024

- Note 1** - The amounts presented on the Schedule of Employer's Proportionate Share of Net Pension Liability and Schedule of Employer's Pension Contributions have a measurement date of the previous fiscal year end.
- Note 2** - GASB 68 requires the Schedule of Employer's Proportionate Share of Net Pension Liability show information for ten years. The St. Bernard Parish Clerk of Court implemented GASB 68 in its 2015 fiscal year; therefore, additional years will be displayed as they become available in the future.



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

**St. Bernard Parish Clerk of Court  
Chalmette, Louisiana**

For the year ended June 30, 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability:							
Service costs	\$ 23,472	\$ 22,733	\$ 24,621	\$ 40,406	\$ 14,762	\$ 28,330	\$ 29,260
Interest	33,873	33,865	24,677	29,135	39,648	39,400	45,046
Differences between expected and actual experience	(107,439)	(1,261)	(126,346)	(6,760)	16,520	(75,770)	10,364
Changes in assumptions/inputs	(25,143)	(64,132)	(254,884)	82,351	(137,308)	83,046	-
Benefit payments	<u>(30,684)</u>	<u>(33,662)</u>	<u>(33,666)</u>	<u>(32,887)</u>	<u>(40,683)</u>	<u>(66,378)</u>	<u>(72,269)</u>
Net change in total OPEB liability (asset)	(105,921)	(42,457)	(365,598)	112,245	(107,061)	8,628	12,401
Total OPEB liability - beginning	<u>869,403</u>	<u>911,860</u>	<u>1,277,458</u>	<u>1,165,213</u>	<u>1,272,274</u>	<u>1,263,646</u>	<u>1,251,245</u>
Total OPEB liability - ending	<u>\$ 763,482</u>	<u>\$ 869,403</u>	<u>\$ 911,860</u>	<u>\$ 1,277,458</u>	<u>\$ 1,165,213</u>	<u>\$ 1,272,274</u>	<u>\$ 1,263,646</u>
Covered payroll	<u>\$ 1,042,168</u>	<u>\$ 968,356</u>	<u>\$ 970,606</u>	<u>\$ 977,617</u>	<u>\$ 917,326</u>	<u>\$ 920,815</u>	<u>\$ 906,602</u>
Total OPEB liability as a percentage of covered employee payroll	<u>73.2590%</u>	<u>89.7813%</u>	<u>93.9475%</u>	<u>130.6706%</u>	<u>127.0228%</u>	<u>138.1683%</u>	<u>139.3827%</u>

The schedule is provided beginning with the Clerk of Court's year ended June 30, 2018 and is intended to show a ten year trend. Additional years will be reported as they become available.

**SUPPLEMENTARY INFORMATION**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION:**  
**CUSTODIAL FUNDS**

**St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

June 30, 2024

	Custodial		Total
	Advance Deposit Fund	Registry of Court Fund	Custodial Funds
<b>Assets</b>			
Cash	\$3,958,126	\$ 961,668	\$4,919,794
<b>Liabilities</b>			
Due to taxing bodies and others	\$3,958,126	\$ 961,668	\$4,919,794

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION:**  
**CUSTODIAL FUNDS**

**St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

For the year ended June 30, 2024

	<u>Custodial Funds</u>		<u>Total Custodial Funds</u>
	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	
<b>Assets and Liabilities</b>			
Beginning of year	<u>\$3,513,466</u>	<u>\$1,765,803</u>	<u>\$5,279,269</u>
<b>Additions:</b>			
Suits and successions	1,394,488	-	1,394,488
Judgments	-	305,307	305,307
Interest earned	<u>186,058</u>	<u>7,543</u>	<u>193,601</u>
Total additions	<u>1,580,546</u>	<u>312,850</u>	<u>1,893,396</u>
<b>Reductions:</b>			
Clerk's costs (transferred to General Fund)	788,045	-	788,045
Settlements to litigants	109,862	1,116,985	1,226,847
Sheriff's fees	112,247	-	112,247
Other reductions	<u>125,732</u>	<u>-</u>	<u>125,732</u>
Total reductions	<u>1,135,886</u>	<u>1,116,985</u>	<u>2,252,871</u>
<b>Assets and Liabilities</b>			
End of year	<u><u>\$3,958,126</u></u>	<u><u>\$ 961,668</u></u>	<u><u>\$4,919,794</u></u>

**JUSTICE SYSTEM FUNDING SCHEDULE -**  
**COLLECTING/DISBURSING ENTITY AS REQUIRED**  
**BY ACT 87 OF THE 2021 REGULAR LEGISLATIVE SESSION**

**St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

For the year ended June 30, 2024

	<u>First Six Month Period Ended December 31, 2023</u>	<u>Second Six Month Period Ended June 30, 2024</u>
Beginning balance of amounts collected	<u>\$3,513,466</u>	<u>\$3,694,384</u>
Collections:		
Civil fees	703,586	690,902
Interest	<u>93,029</u>	<u>93,029</u>
Total collections	<u>796,615</u>	<u>783,931</u>
Disbursements to Governments and Nonprofits:		
Ascension Parish Sheriff's Office	218	89
Avoyelles Sheriff's Office	-	78
Beauregard Parish Sheriff's Office	50	-
Caddo Parish Sheriff's Office	100	96
Calcasieu Parish Sheriff's Office	43	-
East Baton Rouge Parish Sheriff's Office	15,453	8,081
Iberia Parish Sheriff's Office	15	-
Jefferson Parish Sheriff's Office	3,480	4,850
Lafayette Parish Sheriff's Office	427	245
Lafourche Parish Sheriff's Office	150	34
Lincoln Parish Sheriff's Office	36	-
Livingston Parish Sheriff's Office	175	31
Madison Parish Sheriff's Office	30	-
Orleans Parish Sheriff's Office	5,850	6,090
Ouachita Parish Sheriff's Office	-	66
Plaquemines Parish Sheriff's Office	420	240
Rapides Parish Sheriff's Office	-	37

**Schedule 7  
(Continued)**

	<u>First Six Month Period Ended December 31, 2023</u>	<u>Second Six Month Period Ended June 30, 2024</u>
Disbursements to Governments and Nonprofits: (Continued)		
St. Bernard Parish Sheriff's Office	28,615	30,729
St. Charles Parish Sheriff's Office	165	146
St. James Parish Sheriff's Office	43	-
St. John the Baptist Parish Sheriff's Office	71	35
St. Mary Parish Sheriff's Office	63	-
St. Tammany Parish Sheriff's Office	2,727	2,018
Tangipahoa Parish Sheriff's Office	418	538
Terrebonne Parish Sheriff's Office	81	51
Washington Parish Sheriff's Office	86	-
West Baton Rouge Parish Sheriff's Office	76	-
Amounts retained by Collecting Agency		
Amounts "Self Disbursed" to collecting agency	427,439	360,606
Disbursement to Individuals/3rd Party collections or Processing Agencies:		
Southeast Louisiana Legal Services	6,015	5,437
Curators - attorneys	8,125	8,100
Louisiana State Treasurer Judges Fee	23,409	21,565
Battered Women's Shelter Fund	460	630
Judicial Clerk Fund, 34th JDC	23,640	21,810
Louisiana Secretary of State	9,100	5,450
Fourth Circuit Court of Appeals	1,020	1,020
Fifth Circuit Court of Appeals	-	340
Other refunds	39,164	24,030
Court Reporters	15,800	14,660
The Pro Bono Project	1,975	1,858
Judicial Administrator	75	-
Other miscellaneous	683	1,229
	<u>615,697</u>	<u>520,189</u>
Total disbursements/retainage	<u>615,697</u>	<u>520,189</u>
Ending balance of amounts collected but not disbursed/retained	<u><u>\$3,694,384</u></u>	<u><u>\$3,958,126</u></u>

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER  
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

**St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

For the year ended June 30, 2024

**Agency Head Name:** Randy Nunez, Clerk of Court

<b>Purpose</b>	
Salary	\$ 154,169
Benefits - insurance	2,791
Benefits - retirement	31,873
Benefits - other	0
Car allowance	22,044
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
	<hr/>
	<u>\$210,877</u>

**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS**



**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**

To the Honorable Randy Nunez,  
St. Bernard Parish Clerk of Court,  
Chalmette, Louisiana.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major funds of the St. Bernard Parish Clerk of Court (the “Clerk of Court”) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk of Court’s basic financial statements and have issued our report thereon dated December 9, 2024.

**Report on Internal Control Over Financial Reporting**

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

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

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

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

As part of obtaining reasonable assurance about whether the Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-001 and 2024-002.

## **Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Clerk of Court's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Clerk of Court's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of this Report**

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



Certified Public Accountants.

New Orleans, Louisiana,  
December 9, 2024.

**SCHEDULE OF FINDINGS AND RESPONSES**

**St. Bernard Parish Clerk of Court**  
Chalmette, Louisiana

For the year ended June 30, 2024

**Section I - Summary of Auditor's Results**

a) Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_ Yes X No
- Significant deficiency(ies) identified that are not considered to be a material weakness? \_\_\_ Yes X None reported

Noncompliance material to financial statements noted? X Yes \_\_\_ No

b) Federal Awards

The St. Bernard Parish Clerk of Court did not expend Federal awards in excess of \$750,000 during the year ended June 30, 2024 and, therefore, is exempt from the audit requirements under the Uniform Guidance.

**Section II - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements**

**Internal Control Over Financial Reporting**

No internal control over financial reporting findings were reported during the audit for the year ended June 30, 2024.

## Section II - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements (Continued)

### Compliance and Other Matters

#### 2024-001 Compliance with State Budget Laws

**Criteria** - Louisiana Revised Statute 39:1306 requires that the proposed budget be completed and made available for public inspection no later than 15 days prior to the beginning of each fiscal year.

**Condition** - The budget was made available for public inspection three days prior to the beginning of the fiscal year.

**Cause** - The Clerk of Court's budget hearing was June 28, 2023.

**Effect** - The Clerk of Court was not in compliance with the Louisiana Revised Statute 39:1306.

**Recommendation** - We recommend that the Clerk of Court comply with the State budget laws by making the budget available for public inspection no later than 15 days prior to the beginning of each fiscal year.

**Views of responsible officials of the auditee when there is a disagreement with the finding, to the extent practical** - None.

#### 2024-002 Budget Variance

**Criteria** - State Law (R.S. 39:1311), required an amendment to the budget when actual expenditures exceed budgeted expenditures by greater than 5%.

**Condition** - Actual expenditures exceeded budgeted expenditures by greater than 5%.

**Cause** - The Clerk of Court's did not amended the budget when actual expenditures exceeded budgeted expenditures by greater than 5%.

**Effect** - The variance between budgeted an actual expenditures was greater than 5%.

**Recommendation** - We recommend that the Clerk of Court implement procedures to ensure the budget is amended when actual expenditures exceed budgeted expenditure by greater than 5%.

**Views of responsible officials of the auditee when there is a disagreement with the finding, to the extent practical** - None.

**Section III - Federal Award Findings and Questioned Cost**

The St. Bernard Parish Clerk of Court did not expend Federal awards in excess of \$750,000 during the year ended June 30, 2024 and, therefore, is exempt from the audit requirements under the Uniform Guidance.

**REPORTS BY MANAGEMENT**

# **SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES**

## **St. Bernard Parish Clerk of Court Chalmette, Louisiana**

For the year ended June 30, 2024

### **Section I - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements**

#### **Internal Control Over Financial Reporting**

No internal control over financial reporting findings were reported during the audit for the year ended June 30, 2023.

#### **Compliance and Other Matters**

##### **2023-001 Compliance with State Budget Laws**

**Recommendation** - We recommend that the Clerk of Court comply with the State budget laws by making the budget available for public inspection no later than 15 days prior to the beginning of each fiscal year.

**Management's Response/Corrective Action - Not Resolved** - The Clerk of Court will institute policies to ensure the budget is made available for public inspection no later than 15 days prior to the beginning of the fiscal year.

### **Section II - Federal Award Findings and Questioned Cost**

The St. Bernard Parish Clerk of Court did not expend Federal awards in excess of \$750,000 during the year ended June 30, 2023 and, therefore, is exempt from the audit requirements under the Uniform Guidance.

# **MANAGEMENT'S CORRECTIVE ACTION PLAN**

## **St. Bernard Parish Clerk of Court Chalmette, Louisiana**

For the year ended June 30, 2024

### **Section I - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements**

#### **Internal Control Over Financial Reporting**

There were no findings reported during the audit for the year ended June 30, 2024 related to internal control over financial reporting material to the basic financial statements.

#### **Compliance and Other Matters**

##### **2024-001 Compliance with State Budget Laws**

**Recommendation** - We recommend that the Clerk of Court comply with the State budget laws by making the budget available for public inspection no later than 15 days prior to the beginning of the fiscal year.

**Management's Corrective Action** - The Clerk of Court will institute policies to ensure the budget is made available for public inspection no later than 15 days prior to the beginning of the fiscal year.

##### **2024-002 Budget Variance**

**Recommendation** - We recommend that the Clerk of Court implement procedures to ensure the budget is amended when actual expenditures exceed budgeted expenditures by greater than 5%.

**Management's Corrective Action** - The Clerk of Court will amend the budget when actual expenditures exceed budgeted expenditures by greater than 5%.

### **Section II - Internal Control and Compliance Material to Federal Awards**

The St. Bernard Parish Clerk of Court did not expend Federal awards in excess of \$750,000 during the year ended June 30, 2024 and, therefore, is exempt from the audit requirements under the Uniform Guidance.

### **Section III - Management Letter**

A management letter was not issued for the year ended June 30, 2024.



**STATEWIDE AGREED-UPON PROCEDURES**

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

To the Honorable Randy Nunez,  
St. Bernard Parish Clerk of Court,  
Chalmette, Louisiana.

We have performed the procedures described in Schedule 9 on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor’s (LLA) Statewide Agreed-Upon Procedures (SAUP) for the fiscal period July 1, 2023 through June 30, 2024. St. Bernard Parish Clerk of Court (the “Clerk of Court”) management is responsible for those C/C areas identified in the SAUPs.

The 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 period July 1, 2023 through June 30, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purpose. 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 responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described in Schedule 9.

We were engaged by the Clerk of Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the 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 these C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

*Bougeois Bennett, L.L.C.*

Certified Public Accountants.

New Orleans, Louisiana,  
December 9, 2024.

**SCHEDULE OF PROCEDURES AND ASSOCIATED FINDINGS**  
**OF THE STATEWIDE AGREED-UPON PROCEDURES**

**St. Bernard Parish Clerk of Court**  
 Chalmette, Louisiana

For the year ended June 30, 2024

The required procedures and our findings are as follows:

**1. Procedures Performed on the Clerk of Court's Written Policies and Procedures:**

A. Obtain and inspect the Clerk of Court's written policies and procedures and observe that they address each of the following categories and subcategories if applicable to public funds and the Clerk of Court's operations:

i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

Performance: Obtained and read the written policy for budgeting and found it to address all the functions listed above.

Exceptions: There were no exceptions noted.

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.

Performance: Obtained and read the written policy for purchasing and found it to address all the functions listed above.

Exceptions: There were no exceptions noted.

iii. **Disbursements**, including processing, reviewing, and approving.

Performance: Obtained and read the written policy for disbursements and found it to address all the functions listed above.

Exceptions: There were no exceptions noted.

iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of each type of revenue or agency fund additions.

Performance: Obtained and read the written policy for receipts/collections and found it to address all the functions listed above.

Exceptions: There were no exceptions noted.

1. **Procedures Performed on the Clerk of Court's Written Policies and Procedures: (Continued)**

- 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(s) rate of pay or approval and maintenance of pay rate schedules.  
Performance: Obtained and read the written policy for payroll and personnel and found it to address all the functions listed above.  
Exceptions: There were no exceptions noted.
- 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.  
Performance: Obtained and read the written policy for contracting and found it to address all the functions listed above.  
Exceptions: There were no exceptions noted.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.  
Performance: Obtained and read the written policy for travel and expense reimbursement and found it to address all the functions listed above.  
Exceptions: There were no exceptions noted.
- viii. **Credit Cards** (and debit cards, fuel cards, P-Cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).  
Performance: Obtained and read the written policy for credit cards and found it to address all the functions listed above.  
Exceptions: There were no exceptions noted.
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the Clerk of Court's ethics policy.  
Performance: Obtained and read policy for ethics and found it to address all the functions listed above.  
Exceptions: There were no exceptions noted.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.  
Not applicable as the Clerk of Court cannot incur debt.

**1. Procedures Performed on the Clerk of Court's Written Policies and Procedures: (Continued)**

- x. **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.

Performance: Obtained and read policy on information technology disaster recovery/business continuity and found it to address all the functions listed above.

Exceptions: There were no exceptions noted.

- 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.

Performance: Obtained and read the written policy for sexual harassment and found it to address all the functions listed above.

Exceptions: There were no exceptions noted.

**2. Procedures Performed on the Clerk of Court's Board:**

- A. 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, or other equivalent document.

Not applicable. There are no required meetings for the Clerk of Court.

- 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.

Not applicable. There are no required meetings for the Clerk of Court.

- 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, observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the General Fund.

Not applicable. There are no required meetings for the Clerk of Court and the General Fund did not have a negative ending unassigned fund balance.

**2. Procedures Performed on the Clerk of Court's Board: (Continued)**

- iv. Observe whether the Clerk of Court 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.

Not applicable. There are no required meetings for the Clerk of Court.

**3. Procedures Performed on the Clerk of Court's Bank Reconciliations:**

- A. Obtain a listing of the Clerk of Court's bank accounts from management and management's representation that the listing is complete. Ask management to identify the main operating account. Select the Clerk of Court'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:

Performance: Obtained the listing of bank accounts from management and received management's representation in a separate letter that the listing is complete.

Exceptions: There were no exceptions noted.

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

Performance: Obtained a sample monthly bank reconciliations for the main operating bank account and the one other account. Inspected management's documentation for timely preparation of the bank reconciliations.

Exceptions: There were no exceptions noted.

- ii. Bank reconciliations include written evidence that a member of management who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within one month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

Performance: Inspected the Clerk of Court's documentation for bank reconciliations for the 2 bank accounts and verified a member of management who does not handle cash, post ledgers, or issue checks has reviewed the bank reconciliations within one month of the date of reconciliation.

Exceptions: There were no exceptions noted.

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

Performance: Inspected documents for items outstanding for more than 12 months. We noted no bank account with checks outstanding for longer than 12 months for the bank statements selected.

Exceptions: There were no exceptions noted.

**4. Procedures Performed on the Clerk of Court's Collections (Excluding Electronic Funds Transfers):**

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/check/money order (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).

Performance: Obtained the listing of deposit sites from management and received management's representation in a separate letter that the listing is complete. Selected the sole location for testing.

Exceptions: There were no exceptions noted.

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

Performance: Obtained the listing of collection locations from management and received management's representation in a separate letter that the listing is complete. Selected one location for testing.

Exceptions: There were no exceptions noted.

- i. Employees that are responsible for cash collections do not share cash drawers/registers.  
Performance: Inspected policy manuals, inquired of client as to all of the requirements.  
Exceptions: There were no exceptions noted.

- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless other employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.  
Performance: Inspected policy manuals, inquired of client as to all of the requirements.  
Exceptions: There were no exceptions noted.

- 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.  
Performance: Inspected policy manuals, inquired of client as to all of the requirements.  
Exceptions: There were no exceptions noted.

- 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 are not also responsible for collecting cash, unless another employee verifies the reconciliation.  
Performance: Inspected policy manuals, inquired of client as to all of the requirements.  
Exceptions: There were no exceptions noted.



**4. Procedures Performed on the Clerk of Court's Collections (Excluding Electronic Funds Transfers): (Continued)**

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

Performance: Obtained a copy of the insurance policy for theft covering all employees who have access to cash. Observed that the insurance policy for theft was in force during the fiscal period.

Exceptions: There were no exceptions noted.

- D. Randomly select two deposit dates for each of the Clerk of Court's 5 bank accounts selected for procedures #3A under "Procedures Performed on the Clerk of Court's Bank Reconciliations" (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). Obtain supporting documentation for each of the 10 deposits selected and:

- i. Observe that receipts are sequentially pre-numbered.

Performance: Obtained supporting documentation for the selected deposits. Receipts are not sequentially pre-numbered as to the nature of the services provided and thus do not require receipts. This is mitigated by use of outside accountant who receives all receipts.

Exceptions: There were no exceptions noted.

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

Performance: Traced supporting documentation to the deposit slip.

Exceptions: There were no exceptions noted.

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

Performance: Traced deposit slip total to actual deposit per bank statement.

Exceptions: There were no exceptions noted.

- 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 any cash is stored securely in a locked safe or drawer).

Performance: Observed that the deposits tested were made within one business day of receipt.

Exceptions: There were no exceptions noted.

**4. Procedures Performed on the Clerk of Court's Collections (Excluding Electronic Funds Transfers): (Continued)**

v. Trace the actual deposit per the bank statement to the general ledger.

Performance: Traced the actual deposit per the bank statement to the general ledger.

Exceptions: There were no exceptions noted.

**5. Procedures Performed on the Clerk of Court's Non-Payroll Disbursements (Excluding Card Purchases/Payments, Travel Reimbursements, and Petty Cash Purchases):**

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

Performance: Obtained a listing of locations that process payments for the fiscal period from management and received management's representation in a separate letter that the listing is complete. Selected the sole location for testing.

Exceptions: There were no exceptions noted.

B. For each location selected under #5A, 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 Clerk of Court has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

Performance: Obtained a listing of employees involved in non-payroll purchasing and payment functions and reviewed written policies and procedures related to employee job duties. Observed if the job duties were properly segregated.

Exceptions: There were no exceptions noted.

i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Performance: Obtained a listing of employees involved in initiating a purchase request, approving a purchasing, and placing an order/making a purchase. Observed at least 2 employees are involved.

Exceptions: There were no exceptions noted.

ii. At least 2 employees are involved in processing and approving payments to vendors.

Performance: Obtained a listing of employees involved in processing and approving payments to vendors. Observed at least 2 employees are involved.

Exceptions: There were no exceptions noted.

**5. Procedures Performed on the Clerk of Court's Non-Payroll Disbursements (Excluding Card Purchases/Payments, Travel Reimbursements, and Petty Cash Purchases): (Continued)**

- iii. The employees responsible for processing payments are prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files.

Performance: Obtained a listing of employees involved in processing payments to vendors. Management confirmed and we observed that no employees processing payments can add/modify vendor files.

Exceptions: There were no exceptions noted.

- 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.

Performance: Obtained a listing of employees involved with signing and mailing checks and verified they are not involved in the processing of payments.

Exceptions: There were no exceptions noted.

- 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 means.

Performance: Obtained a listing of employees authorized to sign checks. Observed the employee/official authorized to sign checks approves the electronic disbursement of funds.

Exceptions: There were no exceptions noted

- C. For each location selected under #5A, obtain the Clerk of Court'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:

Performance: Obtained the Clerk of Court's non-payroll disbursement transaction population and management's representation in a separate letter that the population is complete. Selected 5 disbursements from the sole location that processes payment for testing.

Exceptions: There were no exceptions noted.

- i. Observe whether the disbursement whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the Clerk of Court.

Performance: Observed the 5 disbursements matched the related original invoice and supporting documentation indicated the delivery was received.

Exceptions: There were no exceptions noted.

**5. Procedures Performed on the Clerk of Court's Non-Payroll Disbursements (Excluding Card Purchases/Payments, Travel Reimbursements, and Petty Cash Purchases): (Continued)**

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B, as applicable.

Performance: Observed the 5 disbursements included evidence of segregation of duties.

Exceptions: There were no exceptions noted.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the Clerk of Court's policy, and (b) approved by the required number of authorized signers per the Clerk of Court's policy.

Performance: Obtained the August operating account bank statement and selected 5 electronic disbursements.

Exceptions: There were no exceptions noted.

**6. Procedures Performed on the Clerk of Court's Credit Cards, Debit Cards, Fuel Cards, Purchase Cards:**

- A. 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.

Performance: Obtained 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 and received management's representation in a separate letter that the listing is complete.

Exceptions: There were no exceptions noted.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period, rotating cards each year. 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 that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.

Performance: Observed evidence that the statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.

Exceptions: There were no exceptions noted.

**6. Procedures Performed on the Clerk of Court's Credit Cards, Debit Cards, Fuel Cards, P-Cards: (Continued)**

- ii. Observed that finance charges and/or late fees were not assessed on the selected statements.

Performance: Observed that there were no finance charges and/or late fees assessed on the selected statements.

Exceptions: There were no exceptions noted.

- C. Using the monthly statements or combined statements selected under #6B, excluding fuel cards, select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, report whether the transaction is supported by:

- i. An original itemized receipt that identifies precisely what was purchased.

Performance: Observed that the transactions from the monthly statements were supported by original itemized receipts that identify precisely what was purchased.

Exceptions: One of the three transactions from the selected credit card statement did not include the itemized receipt.

- ii. Written documentation of the business/public purpose.

Performance: Observed that the transactions from the monthly statements were supported with written documentation of the business/public purpose.

Exceptions: One of the three transactions from the selected credit card statement did not include the business purpose.

- iii. Documentation of the individuals participating in meals (for meal charges only).

Performance: Observed that selected transactions for meal charges were supported by documentation of the individuals participating in the meals.

Exceptions: There were no exceptions noted.

**7. Procedures Performed on the Clerk of Court's Travel and Travel-Related Expense Reimbursements (Excluding Card Transactions):**

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

Performance: Obtained the general ledger for travel and travel-related expense reimbursements and management's representation in a separate letter.

Exceptions: There were no exceptions noted.

**7. Procedures Performed on the Clerk of Court's Travel and Travel-Related Expense Reimbursements (Excluding Card Transactions): (Continued)**

- i. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

Not applicable. There were no travel and travel-related expense reimbursements during the fiscal year.

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

Not applicable. There were no travel and travel-related expense reimbursements during the fiscal year.

- 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 policy (procedures #1A(vii)).

Not applicable. There were no travel and travel-related expense reimbursements during the fiscal year.

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

Not applicable. There were no travel and travel-related expense reimbursements during the fiscal year.

**8. Procedures Performed on the Clerk of Court's Contracts:**

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, and:

Performance: Obtained 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 and received management's representation in a separate letter that the listing is complete. Selected all 3 contracts for testing.

Exceptions: There were no exceptions noted.

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

Performance: Observed that the contracts selected did not require the bids to be in accordance with Louisiana Public Bid Law.

Exceptions: There were no exceptions noted.

**8. Procedures Performed on the Clerk of Court's Contracts: (Continued)**

- ii. Observe that the contract was approved by the governing body, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).  
Performance: Inquired and confirmed that the Clerk of Court approved the contracts requiring approval.  
Exceptions: There were no exceptions noted.
  
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that the amendments were made in compliance with the contract terms.  
Performance: Observed that none of the contracts selected for testing were amended.  
Exceptions: There were no exceptions noted.
  
- 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.  
Performance: Inspected one payment for the contracts selected, obtained supporting invoices, agreed invoices to the contract terms, and observed invoices related to the payment agreed to terms and conditions of the contract.  
Exceptions: There were no exceptions noted.

**9. Procedures Performed on the Clerk of Court's Payroll and Personnel:**

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries, and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.  
Performance: Obtained a listing of employees employed during the fiscal period from management and received management's representation in a separate letter that the listing is complete. Selected 5 employees, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.  
Exceptions: There were no exceptions noted.
  
- B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #9A, obtain attendance records and leave documentation for the pay period, and:
  - i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).  
Performance: Selected one pay period to test leave taken during that period. Inspected all leave record for proper documentation. All employees are salaried, so daily attendance records are not applicable.  
Exceptions: There were no exceptions noted.

**9. Procedures Performed on the Clerk of Court's Payroll and Personnel: (Continued)**

- ii. Observe that supervisors approved the attendance and leave of the selected employees/officials.

Performance: Observed that supervisors approved leave of the selected employees.

All employees are salaried, so daily attendance records are not applicable.

Exceptions: There were no exceptions noted.

- iii. Observe that any leave accrued or taken during the pay period is reflected in the Clerk of Court's cumulative leave records.

Performance: Observed that leave accrued or taken during the pay period was reflected in the cumulative leave records.

Exceptions: There were no exceptions noted.

- iv. Observe that the rate paid to the employees agree to the authorized salary/pay rate found within the personnel file.

Performance: Agreed the pay rates to authorized salary/pay rates maintained in employee files.

Exceptions: There were no exceptions noted.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select 2 employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employees' or officials' cumulative leave records, and agree the pay rates to the employees' or officials' authorized pay rates in the employees' or officials' personnel files and agree the termination payment to the Clerk of Court's policy.

Performance: Not applicable. There were no terminated employees during the fiscal year.

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

Performance: Obtained management's representation that employee and employer portions of third-party payroll accounts have been paid, and any associated forms have been filed by the required deadlines. Examined support for payroll taxes, retirement, contributions, and health insurance premiums.

Exceptions: There were no exceptions noted.



**10. Procedure Performed on the Clerk of Court's Ethics:**

A. Using the 5 randomly selected employees/officials from #9A under "Procedures Performed on the Clerk of Court's Payroll And Personnel", obtain ethics compliance documentation from management and:

i. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period as required by R.S. 42:1170.

Performance: Obtained documentation of each of the employee's selected in #9 had completed the required one hour of ethics training.

Exceptions: There were no exceptions noted.

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

Not applicable as there were no changes to the Clerk of Court's ethics policy during the fiscal period.

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

Performance: Inquired as to whether the Clerk of Court appointed an ethics designee.

Exceptions. There were no exceptions noted.

**11. Procedures Performed on the Clerk of Court's Debt Service:**

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

Not applicable as the Clerk of Court cannot incur debt.

B. 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.

Not applicable as the Clerk of Court cannot incur debt.

**12. Procedures Performed on the Clerk of Court's Fraud Notice:**

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the Clerk of Court reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the Clerk of Court is domiciled as required by 24:523.

Performance: Inquired of management of any misappropriations of public funds and assets during the fiscal period, none were noted.

Exceptions: There were no exceptions noted.

- B. Observe that the Clerk of Court 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.

Performance: Inspected the fraud notice posted on the premises and website concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Exceptions: There were no exceptions noted.

**13. Procedures Performed on the Clerk of Court's Information Technology Disaster Recovery/ Business Continuity:**

- A. 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 Clerk of Court's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personal responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the Clerk of Court's local server or network, and (c) was encrypted.

Performance: We performed the procedure and discussed the results with management.

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

Performance: We performed the procedure and inquired with Clerk of Court personnel and discussed the results with management.

- iii. Obtain a listing of the Clerk of Court'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.

Performance: We performed the procedure and discussed the results with management.

**13. Procedures Performed on the Clerk of Court’s Information Technology Disaster Recovery/  
Business Continuity: (Continued)**

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

Performance: We performed the procedure and discussed the results with management.

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency’s information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Performance: We performed the procedures and discussed the results with management

**14. Procedures Performed on the Clerk of Court’s Sexual Harassment:**

- A. Using the 5 randomly selected employees/officials from “Procedures Performed on the Clerk of Court’s Payroll and Personnel” #9A, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Performance: Obtained documentation of each of the employee’s selected in #9A had completed the required one hour of sexual harassment training during the fiscal year.

Exceptions: There were no exceptions noted.

- B. Observe that the Clerk of Court has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the Clerk of Court’s premises if the Clerk of Court does not have a website).

Performance: Inspected the sexual harassment policy and complaint procedure posted on the website.

Exceptions: There were no exceptions noted.

- C. Obtain the Clerk of Court’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

Performance: Inquired of the Clerk of Court’s annual sexual harassment report.

Exceptions: The Clerk of Court did not create the annual sexual harassment report for the current fiscal period.

**14. Procedures Performed on the Clerk of Court's Sexual Harassment: (Continued)**

- i. Number and percentage of public servants in the agency who have completed the training requirements.  
Performance: Inquired of the annual sexual harassment report.  
Exceptions: The Clerk of Court did not create the annual sexual harassment report for the current fiscal period.
- ii. Number of sexual harassment complaints received by the agency.  
Performance: Inquired of the annual sexual harassment report.  
Exceptions: The Clerk of Court did not create the annual sexual harassment report for the current fiscal period.
- iii. Number of complaints which resulted in a finding that sexual harassment occurred.  
Performance: Inquired of the annual sexual harassment report.  
Exceptions: The Clerk of Court did not create the annual sexual harassment report for the current fiscal period.
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.  
Performance: Inquired of the annual sexual harassment report.  
Exceptions: The Clerk of Court did not create the annual sexual harassment report for the current fiscal period.
- v. The amount of time it took to resolve each complaint.  
Performance: Inquired of the annual sexual harassment report.  
Exceptions: The Clerk of Court did not create the annual sexual harassment report for the current fiscal period.

**Management's Overall Response to Exceptions:**

6.D.i. One transaction tested was not supported by an itemized receipt.

Management's Response: Management will ensure that all credit cards transactions are supported by an itemized receipt.

6.D.ii. One transaction tested was not supported by a business purpose.

Management's Response: Management will ensure that all credit cards transactions will be supported by a business purpose.

14.C.i - 14.C.v.

There was no sexual harassment report created in the fiscal year.

Management's Response: Management will ensure that a sexual harassment report will be created each fiscal year.