

**Bienville Parish Clerk of Court
Arcadia, Louisiana**

**Annual Financial Statements
With Independent Auditor's Report
For the Year Then Ended June 30, 2023
With Supplemental Information Schedules**

Bienville Parish Clerk of Court
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With Independent Auditor's Report
For the Year Ended June 30, 2023
With Supplemental Information Schedules

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Wade & Perry, CPAs
A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's

Independent Auditor's Report

Bienville Parish Clerk of Court
Arcadia, Louisiana

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Accounting principles generally accepted in the United States of America require that budgetary comparison information on page 27 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not

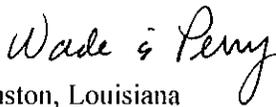
express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk's basic financial statements. The schedule of compensation, benefits, and other payments to agency head and the justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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 a report dated November 16, 2023, on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control over financial reporting and compliance.



Ruston, Louisiana
November 16, 2023

Bienville Parish Clerk of Court
Statement of Financial Position
As of June 30, 2023

ASSETS	
Cash and cash equivalents	\$747,725
Investments	2,568
Receivables	24,548
Due from other funds	1,054
Capital assets (net of accumulated depreciation)	<u>17,711</u>
Total Assets	793,606
DEFERRED OUTFLOWS OF RESOURCES	
Pension and OPEB related	<u>460,127</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$1,253,733</u>
LIABILITIES	
Accounts payable	\$5,888
Withholdings payable	12,062
Lease liability	16,201
Net pension liability	898,846
Net OPEB obligation	<u>508,192</u>
Total current liabilities	1,441,189
DEFERRED INFLOWS OF RESOURCES	
Pension and OPEB related	350,230
NET POSITION:	
Invested in capital assets, net of related debt	17,711
Unrestricted	<u>(555,397)</u>
Total Net Position	<u>(537,686)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$1,253,733</u>

See accompanying auditor's report and notes to the financial statements.

Bienville Parish Clerk of Court
Statement of Activities
For the Year Ended June 30, 2023

JUDICIAL:	
Personal services	\$563,472
Operating services	90,345
Materials and supplies	18,959
Travel	573
Intergovernmental	18,286
Depreciation	6,970
Total Expenses	<u>698,605</u>
PROGRAM REVENUES	
License and permits	935
Clerk's supplemental compensation	25,700
State grant	0
Court costs, fees, and charges	361,122
Fees for recording legal documents	346,518
Fees for certified copies of documents	30,509
Miscellaneous revenues	44,890
Total program revenues	<u>809,674</u>
Net Program Expense	111,069
GENERAL REVENUES	
Operating transfers in (out)	299
Investment earnings	690
Total General Revenues	<u>989</u>
Change in Net Position	112,058
Net Position - Beginning	(649,744)
Prior period adjustment	
Net Position - Ending	<u><u>(\$537,686)</u></u>

The accompanying notes are an integral part of this statement.

Bienville Parish Clerk of Court
 Balance Sheet, Governmental Funds
 June 30, 2023

	General Fund	Other Governmental Fund Witness Fee Fund	Total
ASSETS			
Cash and cash investments	\$413,016	\$334,709	\$747,725
Investments	2,568		2,568
Receivables - fees, charges, and commissions	24,548		24,548
Due from other funds	1,054		1,054
TOTAL ASSETS	<u>\$441,186</u>	<u>\$334,709</u>	<u>\$775,895</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$5,888		\$5,888
Withholdings payable	12,062		12,062
Total liabilities	<u>17,950</u>	<u>0</u>	<u>17,950</u>
Fund equity - fund balances:			
Restricted - Other general government		\$334,709	334,709
Unassigned	423,236		423,236
Total fund balances	<u>423,236</u>	<u>334,709</u>	<u>757,945</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$441,186</u>	<u>\$334,709</u>	<u>\$775,895</u>

The accompanying notes are an integral part of this statement.

Bienville Parish Clerk of Court
 Reconciliation of the Balance Sheet
 to the Statement of Net Position
 For the Year Ended June 30, 2023

Total fund balances at June 30, 2023 - Governmental funds (Statement C)		\$757,945
Deferred outflows of resources		460,127
Amortization of right of use asset		(5,299)
Cost of capital assets at end of year	65,586	
Less Accumulated depreciation at end of year	<u>(42,576)</u>	23,010
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Right of use lease liability		(16,201)
Net pension liability		(898,846)
Net OPEB		(508,192)
Deferred inflows of resources		<u>(350,230)</u>
Net Position at June 30, 2023 (Statement A)		<u>(\$537,686)</u>

The accompanying notes are an integral part of this statement.

Bienville Parish Clerk of Court
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
For the Year Ended June 30, 2023

	General Fund	Other Governmental Funds Witness Fee Fund	Total
REVENUES			
Licenses and permits - marriage	\$935		\$935
Intergovernmental:			
Clerk's supplemental compensation	25,700		25,700
State grant			0
Fees, charges, and commissions for services:			
Court costs, fees, and charges	337,982	23,140	361,122
Fees for recording legal documents	346,518		346,518
Fees for certified copies of documents	30,509		30,509
Use of money and property - interest earnings	690		690
Miscellaneous revenues			0
Total Revenues	742,334	23,140	765,474
EXPENDITURES			
General government - judicial:			
Personal services	546,669	7,908	554,577
Operating services	90,224		90,224
Materials and supplies	18,959		18,959
Travel and other charges	573		573
Capital outlay			0
Intergovernmental	18,286		18,286
Total Expenditures	674,711	7,908	682,619
Excess (Deficiency) of Revenues over Expenditures	67,623	15,232	82,855
OTHER FINANCING SOURCES (USES)			
Other financing sources (uses)			0
Operating transfers in (out)	299		299
Total Other Financing Sources (Uses)	299	0	299
Net Change in Fund Balances	67,922	15,232	83,154
Fund Balances – beginning	355,314	319,477	674,791
Prior period adjustment			0
Fund Balances – ending	\$423,236	\$334,709	\$757,945

The accompanying notes are an integral part of this statement.

Bienville Parish Clerk of Court
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Year Ended June 30, 2023

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

Net Change in Fund Balances, Total governmental funds (Statement E)	\$83,154
Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (\$0) and addition for right of use asset (\$0) exceeds depreciation (\$6,970) and amortization (\$5,299) in the current period.	(12,269)
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities	39,291
Right of use lease liability	5,178
Non-employer contributions to cost-sharing pension plan	44,890
Pension expense	<u>(48,186)</u>
Change in Net Position of Governmental Activities, (Statement B)	<u>\$112,058</u>

The accompanying notes are an integral part of this statement.

Bienville Parish Clerk of Court
Statement of Fiduciary Net Assets, Agency Funds
June 30, 2023

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Child Support</u>	<u>Total</u>
ASSETS				
Cash and cash investments	\$636,155	\$563,183	\$980	\$1,200,318
Investments	8,585			8,585
Receivables			1,320	1,320
TOTAL ASSETS	<u>\$644,740</u>	<u>\$563,183</u>	<u>\$2,300</u>	<u>\$1,210,223</u>
LIABILITIES				
Accounts payable			\$266	\$266
Due to General Fund			1,054	1,054
Unsettled deposits held for others	\$644,740	\$563,183	980	1,208,903
TOTAL LIABILITIES	<u>\$644,740</u>	<u>\$563,183</u>	<u>\$2,300</u>	<u>\$1,210,223</u>

Bienville Parish Clerk of Court
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section V 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 shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

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

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Because the police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides partial funding for equipment, furniture and supplies of the clerk of court's office, the clerk of court was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Bienville Parish financial reporting entity.

Bienville Parish Clerk of Court
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

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

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the clerk, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets as the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and reievables as well as long-term obligations. Net position are reported in three parts; invested in capital assets, net of any related debt; restricted net position; of unrestricted net position. The clerk first uses restricted resources to finance qualifying activities.

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

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the clerk's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the clerk's general revenues.

Allocation of Indirect Expenses - The clerk reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Depreciation on buildings is assigned to the "general administration" function due to the fact that building serve multiple purposes. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

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

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

Bienville Parish Clerk of Court
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

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

Governmental Fund Type

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

Special Revenue Funds - The Court Reporter and Witness Fee Funds are used by the clerk’s office to account for the proceeds to specific revenue sources which are restricted to expenditures for specified purposes.

Fiduciary Fund Type - Agency Funds

The Advance Deposit, Registry of Court, Child Support and Judicial Expense agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIC OF ACCOUNTING

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

1. Accrual:

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

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statements of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Bienville Parish Clerk of Court
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The clerk considers all revenues available if they are collected within 60 days after the fiscal year end.

Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are recorded in the year in which they are earned. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recognized when received by the clerk of court. Based on the above criteria, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

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

E. CASH AND CASH EQUIVALENTS

Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2023, the Clerk has cash and cash equivalents (book balances) totaling \$1,948,043.

Demand deposits	\$1,948,043
Time deposits	<u>0</u>
Total	<u>\$1,948,043</u>

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Clerk's name.

Bienville Parish Clerk of Court
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times be secured as follows:

Bank balances	<u>\$1,961,307</u>
Federal deposit insurance	\$500,000
Pledged securities (uncollateralized)	<u>2,363,778</u>
Total	<u>\$2,863,778</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the clerk, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

F. INVESTMENTS

Investments held at June 30, 2023 consist of \$11,153, in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at June 30, 2023 is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

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

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA-R.S. 33:2955(A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "Investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

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

Bienville Parish Clerk of Court
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$300 or more for capitalizing capital assets.

Capital assets are reported in the government-wide financial statements but not in the fund financial statements. Since surplus assets are sold for an immediate amount when declared as no longer needed for public purposes by the clerk, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	20-40 years
Furniture and fixtures	5-10 years
Vehicles	5-15 years
Equipment	5-20 years

H. ANNUAL AND SICK LEAVE

All employees of the clerk of court's office earn two weeks of non-cumulative vacation leave each year. Sick leave is granted on a case-by case basis, at the discretion of the clerk.

I. RISK MANAGEMENT

The clerk is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the clerk maintains commercial insurance policies covering its vehicles, professional liability and surety bond coverage. In addition to the above policies, the clerk also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims were paid on any of the policies during the past 3 years which exceeded to policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2023.

J. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not represent financial position in conformity with U.S. generally accepted accounting principles. Neither is such date comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

K. PENSION PLANS

The Clerk's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 3. 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 each of the plans, and additions to/deductions for the plan's fiduciary net position have been

Bienville Parish Clerk of Court
Notes to the Financial Statements
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determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

L. OPEB PLAN

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

M. EQUITY CLASSIFICATIONS

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

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net assets with constraints placed on the use with by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable - amounts that are not in spendable form (such as prepaids) or are required to be maintained intact.

Restricted - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed - amounts constrained to specific purpose by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level of action to remove or change the constraint.

Assigned - amounts the government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Bienville Parish Clerk of Court
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

Unassigned - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund has an unassigned fund balance of \$423,236. If applicable, the Clerk would typically use *restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.*

N. ESTIMATES

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

2. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment follows:

Balance, June 30, 2022	\$65,586
Additions	0
Deletions	0
Balance, June 30, 2023	65,586
Less accumulated depreciation/amortization	(47,875)
Net capital assets	\$17,711

3. NOTE DISCLOSURES AND REQUIRED SUPPLEMENTARY INFORMATION FOR A COST-SHARING EMPLOYER

The Louisiana Clerks' of Court retirement Fund (fund) is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:1501 to provide retirement, disability and survivor benefits to clerks of court, their deputies and other employees, and the beneficiaries of such clerks of court, their deputies, and other employees.

Substantially all employees of the Bienville Parish Clerk of Court are members of the Louisiana Clerk of Court Retirement and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Summary of Significant Accounting Policies

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

Bienville Parish Clerk of Court
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participating employer's proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

The Louisiana Clerks' of Court Retirement and Relief Fund employer schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2023.

Plan Fiduciary Net Position

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

Pension Amount Netting

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

Plan Description

The Fund was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:1501 for eligible employees of the clerk of the supreme court, each one 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 a 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 Louisiana Clerks' of Court Retirement and Relief Fund of Louisiana has issued a stand-alone audit report on their financial statements for the year ended June 30, 2022. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.la.gov.

Plan Benefits

A member or former member shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 65 if hired on or after January 1, 2011) or more and terminating employment. Regular retirement benefits, payable monthly for life, equal 3% of the members average final compensation multiplied by the number of years of credited service, not to exceed 100% of the monthly average compensation. The retirement benefit accrual rate is increased to 3 and 1/3 percent for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011). For those 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 of 10% increase in each of the last three years of measurement. For those members hired after July 1, 2006, compensation is based on the highest compensated 60 consecutive months, with a limit of 10% increase in each

Bienville Parish Clerk of Court
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of the last five years of measurement. For those members hired before 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.

According to the state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2023, the actual employer contribution rate was 21%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance any unfunded accrued liability. In accordance with state statute, the Fund receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

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

At June 30, 2023, the Clerk reported a liability of \$898,846 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerks' proportion of the net position liability was based on a projection of the Clerks' long-term share of contributions to the pension plan relative to the projected contributions of all participating clerks' actuarially determined. At June 30, 2023, the Clerks' proportion was .374375% percent, which was an increase of .06054% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the Clerk recognized pension expense of \$48,186. At June 30, 2023, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$8,522	
Changes in assumptions	65,960	
Net difference between projected and actual earnings on pension plan	192,304	
Changes in employer's portion on beginning NPL	2,051	85,751
Differences between employer and proportionate share of contributions		114
Contributions subsequent to the measurement date	84,591	
Total	\$353,428	\$85,865

\$84,591 reported as deferred outflows of resources related to pensions resulting from the Clerk's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ending June 30:</u>	
2023	\$59,130
2024	38,452
2025	(6,342)
2026	91,846
Total	\$183,086

Bienville Parish Clerk of Court
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

Actuarial assumptions. The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all period included in the measurement:

Valuation date	June 30, 2021
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Investment rate of return	6.75%, net of investment expense
Projected salary increases	5.0% 5 years or more 6.2% 1-5 years of service
Inflation rate	2.5%
Mortality rates	Pub-2010 Public retirement plans multiplied by 120%. Mortality table with full generational projection using the appropriate MP-2019 improvement scale
Expected remaining service lives	2017 - 5 years, 2018 - 5 years, 2019 - 5 years, 2020 - 5 years, 2021 - 5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2022 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study performed over the period July 1, 2014 through June 30, 2019 unless otherwise specified.

The discounted rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position 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.

The long-term expected rate of return on pension plan investments was determined using a building block method.

Sensitivity of the Clerks' proportionate share of the net pension liability to changes in the discount rate.

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

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Notes to the Financial Statements
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	1% Decrease (5.55%)	Current Discount Rate (6.55%)	1% Increase (7.55%)
Clerks' proportionate share of the net pension liability	\$345,959,345	\$242,376,377	\$155,106,676

4. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

Benefits Provided - The Clerk provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 50% of retiree and 0% of dependent pre-Medicare health option 1, Medicare Supplement, vision, and dental insurance premiums. The plan also provides for payment of 50% of retiree life insurance premiums.

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

Inactive employees or beneficiaries currently receiving benefit payments	6
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>7</u>
Total employees	<u>13</u>

Total OPEB Liability

The Clerk's total OPEB liability of \$508,192 was measured as of June 30, 2023 and was determined by an actuarial valuation as of January 1, 2022.

Actuarial Assumptions and other inputs - The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.40%
Salary increases, including inflation	3.25%
Discount rate	3.69%
<u>Healthcare cost trend rates:</u>	
Medical	6.50% for 2022, 6.25% for 2023, decreasing 0.25% per year to an ultimate rate of 5.0% for 2028 and later years
Medicare Advantage	4.50% for 2022, 4.25% for 2023, decreasing 0.25% per year to an ultimate rate of 3.0% for 2028 and later years. Includes 2% per year for aging

Bienville Parish Clerk of Court
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

Dental	3.0% annual trend
Vision	2.5% annual trend
<u>Retirees' Share of Benefit-Related Costs:</u>	
Medical	50% for retirees and 100% for dependents
Medicare Advantage	50% for retirees and 100% for dependents
Dental	50% for retirees and 100% for dependents
Vision	50% for retirees and 100% for dependents
Basic Life Insurance	50%

The discount rate was based on the 6/30/2023 Fidelity General Obligation AA 20- Year Yield.

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

Mortality rates for retirees were based on the PubG.H-2010 Healthy Annuitant mortality table, Generational with Projection Scale MP-2021 for males and females, as appropriate.

The actuarial assumptions used in the June 30, 2023 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 at June 30, 2022	\$555,327
Changes for the year:	
Service cost	6,826
Interest	20,284
Differences between expected and actual	(11,354)
Changes in assumptions/inputs	(37,968)
Change in benefit terms	
Benefit payments and net transfers	<u>(24,923)</u>
Net changes	<u>(47,135)</u>
Balance at June 30, 2023	<u>\$508,192</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.86%) or 1-percentage-point higher (4.86%) than the current discount rate:

	1% Decrease (2.86%)	Current Discount Rate (3.86%)	1% Increase (4.86%)
Total OPEB liability	\$571,275	\$508,192	\$438,228

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

Bienville Parish Clerk of Court
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$483,768	\$508,192	\$538,628

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

For the year ended June 30, 2023, the Clerk recognized OPEB expense of (\$14,369). At June 30, 2023, the Clerk reported deferred outflows of resources and deferred inflows of resources related OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$77,985	\$85,176
Changes in assumptions or other inputs	28,714	179,193
Total	\$106,699	\$264,369

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

<u>Year ending June 30:</u>	
2024	(\$40,266)
2025	(34,923)
2026	(34,923)
2027	(34,923)
2028	(5,587)
Thereafter	(7,046)

5. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances deposits due others follows:

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Child Support Fund</u>	<u>Total</u>
Balance at June 30, 2022	\$619,496	\$2,238,186	\$980	\$2,858,662
Additions	235,327	459,845	9,187	704,359
Deductions	(210,083)	(2,134,848)	(9,187)	(2,354,118)
Balance at June 30, 2023	\$644,740	\$563,183	\$980	\$1,208,903

6. LITIGATION AND CLAIMS

The Bienville Parish Clerk of Court is not involved in any litigation at June 30, 2023, nor is he aware of any unasserted claims.

Bienville Parish Clerk of Court
Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

7. LEASE OBLIGATIONS

The Clerk's current lease agreements are summarized as follows:

	<u>Commencement Date</u>	<u>Payment Terms</u>	<u>Payment Amount</u>	<u>Interest Rate</u>	<u>Total Lease Liability</u>	<u>Balance at end of year</u>
Office equipment	July 1, 2021	various	\$465	2.10	\$26,496	\$16,201

A lease agreement with Kinoca Minolta for a copier. The agreement began July 1, 2021 for a term of 60 months and is noncancelable and irrevocable. The Clerk has the option to purchase the equipment for the fair market value as determined by the lessor or return equipment.

Annual requirements to amortize long-term obligations and related interest are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$5,288	\$290	\$5,578
2025	5,400	177	5,577
2026	5,513	63	5,576
	<u>\$16,201</u>	<u>\$530</u>	<u>\$16,731</u>

8. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 16, 2023. This date represents the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

Bienville Parish Clerk of Court
 Budgetary Comparison Schedule - General Fund
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual (Budgetary Basis)	Favorable (Unfavorable) Variance
	Original	Final		
REVENUES				
License and permits	\$1,500	\$850	\$935	\$85
Intergovernmental revenues				
Clerk's supplemental compensation	24,600	25,600	25,700	100
State grant				0
Fees, charges, and commissions for services:				
Court costs, fees, and charges	269,700	300,950	337,982	37,032
Fees for recording legal documents	308,000	331,000	346,518	15,518
Fees for certified copies of documents	39,000	31,000	30,509	(491)
Miscellaneous				0
Use of money and property			690	690
Total Revenues	<u>642,800</u>	<u>689,400</u>	<u>742,334</u>	<u>52,934</u>
EXPENDITURES				
General government - judicial				
Personal services and related benefits	531,729	561,554	546,669	14,885
Operating services	64,000	81,400	90,224	(8,824)
Materials and supplies	8,400	6,200	18,959	(12,759)
Travel and other charges	16,600	14,075	573	13,502
Capital outlay	100			0
Intergovernmental	7,900	7,025	18,286	(11,261)
Total Expenditures	<u>628,729</u>	<u>670,254</u>	<u>674,711</u>	<u>(4,457)</u>
Excess (Deficiency) of Revenues over (under) Expenditures	14,071	19,146	67,623	48,477
OTHER FINANCING SOURCES (USES)				
Other financing sources (uses)				0
Operating transfers in (out)			299	299
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>299</u>	<u>299</u>
Net Change in Fund Balances	14,071	19,146	67,922	48,776
Fund Balance (Deficit) at Beginning of Year	331,767	331,767	355,314	23,547
				0
Fund Balance (Deficit) at End of Year	<u>\$345,838</u>	<u>\$350,913</u>	<u>\$423,236</u>	<u>\$72,323</u>

See accompanying note to budgetary comparison schedule.

Bienville Parish Clerk of Court
Notes to the Budgetary Comparison Schedule
For the Year Ended June 30, 2023

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

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the budget comparison schedule include the original adopted budget amounts and all subsequent amendments.

Bienville Parish Clerk of Court
 Schedule of Changes in Net OPEB Liability and Related Ratios
 For the Year Ended June 30, 2023

Schedule of Funding Progress

Total OPEB Liability	2022	2023
Service cost	\$7,322	\$6,826
Interest	10,825	20,284
Changes in benefits terms	0	
Differences between expected and actual	109,180	(11,354)
Changes in assumptions	(120,961)	(37,968)
Benefit payments and net transfers	(15,064)	(24,923)
Net changes	(8,698)	(47,135)
Total OPEB liability at beginning	564,025	555,327
Total OPEB liability at end	<u>\$555,327</u>	<u>\$508,192</u>
Covered employee payroll	\$379,661	\$380,182
Net OPEB liability as a percentage of covered employee payroll	146.27%	133.67%

Note:

Benefit changes. Prior to 2020, retirees were required to contribute 50% of Option 1 and 100% of Option 2 for dependents. Effective January 1, 2020, retirees are required to pay 100% of dependent coverage.

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

2018 - 3.62%

2019 - 3.13%

2020 - 2.45%

2021 - 1.92%

2022 - 3.69%

2023 - 3.86%

Mortality rates

2018 RPH-2014 Employee and Healthy Annuity, Generational with MP-2018

2019 PubG.H-2010 Employee and Healthy Annuity, Generational with MP-2018

2020 PubG.H-2010 Employee and Healthy Annuity, Generational with MP-2019

2021 PubG.H-2010 Employee and Healthy Annuity, Generational with MP-2020

2022 PubG.H-2010 Employee and Healthy Annuity, Generational with MP-2021

2023 PubG.H-2010 Employee and Healthy Annuity, Generational with MP-2022

Bienville Parish Clerk of Court
 Schedule of Employer's Share of Net Pension Liability
 June 30, 2023

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2015	0.533435%	\$719,530	\$478,698	150.31%	87.34%
June 30, 2016	0.529911%	\$794,883	\$453,272	175.37%	99.23%
June 30, 2017	0.496606%	\$918,708	\$441,500	208.09%	82.10%
June 30, 2018	0.489393%	\$740,419	\$415,801	178.07%	88.49%
June 30, 2019	0.447832%	\$744,879	\$442,410	168.37%	79.10%
June 30, 2020	0.454998%	\$826,273	\$431,241	191.60%	77.90%
June 30, 2021	0.434917%	\$1,046,352	\$377,861	276.91%	72.09%
June 30, 2022	0.374375%	\$498,008	\$379,661	131.17%	85.40%
June 30, 2023	0.370847%	\$898,846	\$380,182	236.43%	74.09%

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

Bienville Parish Clerk of Court
 Schedule of Employer Contributions
 June 30, 2023

Actuarial Valuation Date	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	\$90,953	\$90,953	\$0	\$478,698	19.00%
June 30, 2016	\$86,122	\$86,122	\$0	\$453,272	19.00%
June 30, 2017	\$83,885	\$83,885	\$0	\$441,500	19.00%
June 30, 2018	\$79,002	\$79,002	\$0	\$415,801	19.00%
June 30, 2019	\$84,058	\$84,058	\$0	\$442,410	19.00%
June 30, 2020	\$81,936	\$81,936	\$0	\$431,241	19.00%
June 30, 2021	\$79,351	\$79,351	\$0	\$377,861	21.00%
June 30, 2022	\$84,475	\$84,475	\$0	\$379,661	22.25%
June 30, 2023	\$84,591	\$84,591	\$0	\$380,182	22.25%

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

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

Schedule 5

Agency Head Name: William Holmes

Purpose	Amount
Salary	\$110,154
Expense Allowance	13,475
Supplemental compensation	25,600
Benefits-retirement	45,576
Benefits-medicare	2,144
Membership dues - clerk's association	2,223

Justice System Funding Schedule - Collecting/Disbursing Entity

Schedule 6

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	Bienville Clerk of Court	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1152	
Date that reporting period ended (mm/dd/yyyy)	6/30/2023	
	First Six Month Period Ended 12/31/22	Second Six Month Period Ended 6/30/23
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	328,215	340,633
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	116,833	118,167
Bond Fees		
Asset Forfeiture/Sale		
Pre-Trial Diversion Program Fees		
Criminal Court Costs/Fees		
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	-	-
Other (do not include collections that fit into more specific categories above)	-	-
Subtotal Collections	116,833	118,167
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
Other sheriff	6,464	6,776
Bienville sheriff	6,865	8,248
Bienville clerk	58,376	62,954
Other (JDC Expense Fund etc)	13,330	12,279
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	19,380	16,113
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)		
Payments to 3rd Party Collection/Processing Agencies		
Subtotal Disbursements/Retainage	104,414	106,369
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	340,633	352,431
Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	-	-
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	-	-

Bienville Parish Clerk of Court
Arcadia, Louisiana
Supplemental Information Schedules
As of and For the Year Ended June 30, 2023

Fiduciary Fund Type - Agency Funds

Advance Deposit Fund

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

Registry of Court Fund

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

Child Support Fund

The Child Support Fund accounts for the collection and distribution of child support obligations and the assessment and remittance of a five per cent fee on the child support payments.

Bienville Parish Clerk of Court
Arcadia, Louisiana
Fiduciary Fund Type - Agency Funds
Combining Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 2023

	Advance Deposit Fund	Registry of Court Fund	Child Support Fund	TOTAL
Unsettled deposits at beginning of year	\$619,496	\$2,238,186	\$980	\$2,858,662
ADDITIONS				
Deposits - suits and successions	235,000	459,446		694,446
Interest earned	327	399		726
Other additions			9,187	9,187
Transfers in				0
Total additions	<u>235,327</u>	<u>459,845</u>	<u>9,187</u>	<u>704,359</u>
Total	854,823	2,698,031	10,167	3,563,021
REDUCTIONS				
Clerk's costs to General Fund	121,330			121,330
Deposits settled to:				
Sheriff's fees	27,353		2,078	29,431
Other reductions	61,101	2,134,848	7,109	2,203,058
Transfers to General Fund	299			299
Total reductions	<u>210,083</u>	<u>2,134,848</u>	<u>9,187</u>	<u>2,354,118</u>
Unsettled deposits at end of year	<u>\$644,740</u>	<u>\$563,183</u>	<u>\$980</u>	<u>\$1,208,903</u>



Wade & Perry, CPAs
A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's

Report on Compliance and Other Matters and on Internal Control
over Financial Reporting Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Board of Commissioners
Bienville Clerk of Court
Arcadia, 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 of Bienville Clerk of Court ("Clerk") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Clerk's basic financial statements, and have issued our report thereon dated November 16, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk'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 and therefore, material weaknesses of significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses, we identified certain deficiencies in internal control that we consider to be significant deficiencies. 2023-01

Compliance and Other Matters

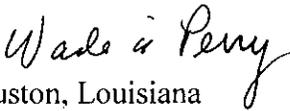
As part of obtaining reasonable assurance about whether Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2023-02.

Clerk's Response to Findings

Clerk's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Clerk's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



Ruston, Louisiana
November 16, 2023

Bienville Clerk of Court
Schedule of Findings and Quesitoned Costs
For the Year Ended June 30, 2023

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the general purpose financial statements of the Bienville Parish Clerk of Court.
2. One instance of noncompliance material to the financial statements were disclosed during the audit.
3. One significant deficiency relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control.

B. Financial Statements Findings2023-01. Lack of segregation of duties

Condition: The segregation of duties is inadequate to provide effective internal control. This is a repeat finding.

Criteria: Adequate segregation of duties is essential to a proper internal control structure.

Cause: The condition is due to economic limitations

Effect: Not determined.

Recommendation: No action is recommended.

2023-02. Failing to comply with advance deposit balances

Condition: The Clerk did not refund unused balances to the person who made the original deposit.

Criteria: According to LRS 13:842, failing to refund unused balances to the person who made the original deposit after 5 years of inactivity is a violation of the state law.

Cause: Management has not had time to reconcile the unused balances.

Effect: Noncompliance with state law.

Recommendation: Management should research each advance deposit fund for inactivity and locate the person who made the original deposit or remit the funds to the state's Unclaimed Property state treasury department.

Bienville Clerk of Court
Summary of Prior Year Findings
For the Year Ended June 30, 2023

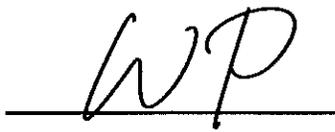
- 2022-01. Inadequate segregation of duties
Status: Unresolved - see 2023-01
- 2022-02. Failing to comply with local government budget act R.S. 39:1310
Status: Resolved
- 2022-03. Failing to refund advance deposit balances
Status: Unresolved - see 2023-02

BIENVILLE PARISH CLERK OF COURT
100 Courthouse Drive, Room 1100
Arcadia, LA 71001

CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2023

The Bienville Parish Clerk of Court hereby submits the following corrective action plan as referenced in the Findings and Questioned Costs:

- 2023-01. The Clerk has segregated duties in the office as much as the size of the office will allow. It is the determination of the Clerk to provide effective internal control with checks and balances and maintain accuracy of all finances.
- 2023-02. The Clerk will continue researching each advance deposit fund for activity and original depositors.



Wade & Perry, CPAs

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Governing Board of Bienville Parish Clerk of Court (Entity) and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The Entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:¹
- 1) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - 2) ***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.
 - 3) ***Disbursements***, including processing, reviewing, and approving.

¹ For governmental organizations, the practitioner may eliminate those categories and subcategories not applicable to the organization's operations. For quasi-public organizations, including nonprofits, the practitioner may eliminate those categories and subcategories not applicable to public funds administered by the quasi-public.

- 4) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- 5) **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.
- 6) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- 7) **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).
- 8) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- 9) **Ethics**², including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- 10) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- 11) **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.
- 12) **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.

Written policies and procedures were obtained and address the functions listed above except as noted. There is not a written policy for budgeting, purchasing, disbursements, receipts/collections, contracting, credit cards, travel and expense reimbursements, debt service, or disaster recovery/business continuity.

² The Louisiana Code of Ethics is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If ethics is applicable to a nonprofit, the nonprofit should have written policies and procedures relating to ethics.

2) Board or Finance Committee³

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:

- 1) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

No exceptions

- 2) 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 funds⁴, and semi-annual budget-to-actual, at a minimum, on all special revenue funds⁷. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds⁵ if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

No exceptions

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

No exceptions

- 4) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are fully resolved.⁶

No exceptions

3) Bank Reconciliations

A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts⁷ (or all accounts if less than 5). Randomly select one month from

³ These procedures are not applicable to entities managed by a single elected official, such as a sheriff or assessor.

⁴ Proprietary and special revenue funds are defined under GASB standards. The related procedure addresses these funds as a way to verify that boards are provided with financial information necessary to make informed decisions about entity operations, including proprietary and special revenue operations that are not required to be budgeted under the Local Government Budget Act.

⁵ R.S. 24:513 (A)(1)(b)(iv) defines public funds.

⁶ No exception is necessary if management's opinion is that the cost of taking corrective action for findings related to improper segregation of duties or inadequate design of controls over the preparation of the financial statements being audited exceeds the benefits of correcting those findings.

the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

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

No exceptions

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

No evidence of a review of bank reconciliations.

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

No evidence outstanding items were researched.

4) Collections (excluding electronic funds transfers)⁷

- A. Obtain a listing of deposit sites⁸ for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Management represented the list obtained was complete.

- B. For each deposit site selected, obtain a listing of collection locations⁹ and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

1. Employees responsible for cash collections do not share cash drawers/registers.

Employees do share cash registers.

2. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

No exceptions

⁷ The collections category is not required to be performed if the entity has a third-party contractor performing all collections functions

⁸ A deposit site is a physical location where a deposit is prepared and reconciled.

⁹ A collection location is a physical location where cash is collected. An entity may have one or more collection locations whose collections are brought to a deposit site for deposit. For example, in a school Entity a collection location may be a classroom and a deposit site may be the school office.

3. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

No exceptions

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

No exceptions

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

No exceptions

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

1. Observe that receipts are sequentially pre-numbered.¹⁰

Sequentially pre-numbered receipts are not used.

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

No exceptions

3. Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions

4. Observe the deposit was made within one business day of receipt¹¹ at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exceptions.

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

No exceptions.

¹⁰ The practitioner is not required to test for completeness of revenues relative to classroom collections by teachers.

¹¹ As required by Louisiana Revised Statute 39:1212.

5) 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).

Management represented the list obtained was complete.

- B. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

No exceptions

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

No exceptions

3. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

Employee responsible for processing payments can add/modify vendor files

4. 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.

No exceptions

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

No exceptions

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

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

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

No exceptions

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

No exceptions

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

No exceptions

6) *Credit Cards/Debit Cards/Fuel Cards/P-Cards*

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards¹². Obtain management's representation that the listing is complete.

Management represented the list obtained was complete.

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

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

No exceptions

2. Observe that finance charges and late fees were not assessed on the selected statements.
No exceptions

- C. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should

¹² Including cards used by school staff for either school operations or student activity fund operations.

have 10 transactions subject to testing)¹³. For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

- (1) No exceptions
- (2) One receipt did not show business/public purpose
- (3) No exceptions

7) Travel and Travel-Related Expense Reimbursements¹⁴ (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:

Management represented the list obtained was complete.

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

No exceptions

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

No exceptions

3. Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

No exceptions

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

No exceptions.

¹³ For example, if 3 of the 5 cards selected were fuel cards, only 10 transactions would be selected for each of the 2 credit cards. Conceivably, if all 5 cards randomly selected under procedure #12 were fuel cards, Procedure #13 would not be applicable.

¹⁴ Non-travel reimbursements are not required to be tested under this category.

8) *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. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Management represented the list obtained was complete.

1. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law¹⁵ (e.g., solicited quotes or bids, advertised), if required by law.

No exceptions

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

No exceptions

3. If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

No exceptions

4. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions

9) *Payroll and Personnel*

- A. Obtain a listing of employees and officials¹⁶ employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Management represented the list obtained was complete.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

1. Observe all selected employees or officials¹⁷ documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn

¹⁵ If the entity has adopted the state Procurement Code, replace "Louisiana Public Bid Law" with "Louisiana Procurement Code."

¹⁶ "Officials" would include those elected, as well as board members who are appointed.

¹⁷ Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.

leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

No exceptions

2. Observe whether supervisors approved the attendance and leave of the selected employees or officials.

No exceptions

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

No exceptions

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

Management does not maintain authorized salary/pay rate in personnel files.

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

No exceptions.

- 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.

No exceptions

10) *Ethics*¹⁸

- A. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

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

No exceptions

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

¹⁸ The Louisiana Code of Ethics is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If ethics is applicable to a nonprofit, the procedures should be performed.

No exceptions

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

No exceptions

11) Debt Service¹⁹

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

Not applicable

- 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 (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

No exceptions.

12) Fraud Notice²⁰

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

Management represented the list obtained is complete.

- B. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.²¹

No exceptions

¹⁹ This AUP category is generally not applicable to nonprofit entities; however, if applicable, the procedures should be performed.

²⁰ Observation may be limited to those premises that are visited during the performance of other procedures under the AUPs and the notice is available for download at www.la.gov/hotline

²¹ This notice is available for download or print at www.la.gov/hotline.

13) 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.”**

1. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

No exceptions.

14) Prevention of Sexual Harassment²²

A. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

No exceptions

²² While it appears to be a good practice for charter schools to ensure it has policies and training for sexual harassment, charter schools do not appear required to comply with the Prevention of Sexual Harassment Law (R.S. 42:341 et seq). An individual charter school, through the specific provisions of its charter, may mandate sexual harassment training.

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

No exceptions

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

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

7; 100%.

2. Number of sexual harassment complaints received by the agency;

Zero

3. Number of complaints which resulted in a finding that sexual harassment occurred;

Zero

4. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Zero

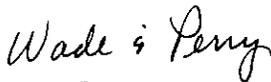
5. Amount of time it took to resolve each complaint.

Not applicable

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

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

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.



Ruston, LA
November 16, 2023

Bienville Parish Clerk of Court
100 Courthouse Drive, Room 1100
Arcadia, LA 71001

November 16, 2023

Wade & Perry, CPAs
Ruston, LA

The following is Management's Response to the 2023 AUP report submitted for the Bienville Parish Clerk of Court.

WRITTEN POLICIES AND PROCEDURES

- A. 1) Management will work toward a policy for monitoring the budget.
- 2) Management will work toward a policy for purchasing.
- 3) Management will work toward a policy for disbursements.
- 4) Management will work toward a policy for receipts/collections.
- 6) Management will work toward a policy for contracting.
- 7) Management will work toward a policy for credit cards.
- 8) Management will work toward a policy for travel and expense reimbursements.
- 10) Management will work toward a policy for debt service.
- 11) Management will work toward a policy for information technology disaster recovery/business continuity.

BANK RECONCILIATIONS

- A. 2) Management will work toward documenting reviews of each bank reconciliation.
- 3) Management will work toward having reconciling items over 12 months old researched.

COLLECTIONS

- A. 1) Management will work toward implementing checks and balances since there is only one register.
- D. 1) Our software does not produce sequentially pre-numbered receipts.

NON-PAYROLL DISBURSEMENTS

- B. 3) Management will work toward implementing periodic reviews of vendor files by an employee other than the person that processes payments.
- C. (2) Management will work toward documenting business/public purpose of all expenses

PAYROLL AND PERSONNEL

- B. 4) Management will work toward keeping approved pay rate documentation in each employee's file.