

**EISNERAMPER**

**ST. TAMMANY PARISH CLERK OF COURT**

**COVINGTON, LOUISIANA**

**FINANCIAL REPORT**

**JUNE 30, 2024**



**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

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**COVINGTON, LOUISIANA**

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## **INDEPENDENT AUDITORS' REPORT**

St. Tammany Parish Clerk of Court  
Covington, Louisiana

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Tammany Parish Clerk of Court (Clerk), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk's basic financial statements as listed in the table of contents.

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

#### ***Basis for Opinions***

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

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

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

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

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

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

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

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

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

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 4 through 8), the budgetary comparison information (pages 33 through 34), the Schedule of Changes in Other Post-Employment Benefits Liability and Related Ratios (page 35), the Schedule of Proportionate Share of the Net Pension Liability – Louisiana Clerks' of Court Retirement and Relief Fund (page 36), and the Schedule of Employer Contributions – Louisiana Clerks' of Court Retirement and Relief fund (page 37), and the Notes to Required Supplementary Information (pages 38 through 39) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to the Clerk of Court and the Judicial System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87 of the 2020 Regular Legislative Session (Cash Basis Presentation) 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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 4, 2025, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control over financial reporting and compliance.

*EisnerAmper LLP*

EISNERAMPER LLP  
Baton Rouge, Louisiana  
November 4, 2025



REQUIRED SUPPLEMENTAL INFORMATION – PART I

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Management's Discussion and Analysis of the St. Tammany Parish Clerk of Court's financial performance presents a narrative overview and analysis of the St. Tammany Parish Clerk of Court's financial activities for the year ended June 30, 2024. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the St. Tammany Parish Clerk of Court's basic financial statements, which begin on page 9.

**FINANCIAL HIGHLIGHTS**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Clerk of Court as a whole and present a longer-term view of the Clerk of Court's finances. The governmental fund financial statements tell how the Clerk's services were financed in the short-term as well as what remains for future spending.

- The Clerk's net position decreased by approximately \$2,075,000 in the current year compared to a decrease in net position of approximately \$2,024,000 in the prior year.
- The General fund reported a net change in fund balance of approximately \$1,390,000, reducing fund balance to \$4,186,473. The deficiency is higher in comparison to the deficiency of approximately \$1,265,000 provided for in the prior year. The deficiency is primarily the result of increases in personnel services and benefits.
- General Fund revenues, including transfers from the Advance Deposit Fund decreased approximately \$291,000. That decrease is attributable to a decrease in court costs recording fees and interest income.
- Expenditures in the general fund decreased by approximately \$166,000. This is attributed to decreased debt service payments. The decrease in debt service is attributed to retirement of financed asset purchases and subscription based information technology liabilities.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The following illustrates the minimum requirements for the St. Tammany Parish Clerk of Court as established by Governmental Accounting Standards Board Statement 34, *Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments*.

Management Discussion and Analysis
Basic Financial Statements
Required Supplementary Information (Other than MD&A)
Other Supplementary Information

These financial statements consist of four sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), required supplementary information, and other supplementary information.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Basic Financial Statements**

Government-wide Financial Statements:

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 9 and 10) provide information about the activities of the St. Tammany Parish Clerk of Court as a whole and present a longer-term view of the Clerk's finances. These statements include all assets and deferred outflows and liabilities and deferred inflows using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Activities report the Clerk's net position and changes in them. One can think of the Clerk's net position, the difference between assets and deferred outflows and liabilities and deferred inflows, as one way to measure the Clerk's financial health, or financial position. Over time, increases or decreases in the Clerk's net position is an indicator of whether its financial health is improving or deteriorating.

Fund Financial Statements:

Fund financial statements start on page 11. All of the Clerk's basic services, except in which the Clerk acts as a custodian and are accounted for in a fiduciary fund, are reported in a governmental fund type, which focuses on how money flows into and out of the fund and the balances left at year end that are available for spending. This fund type is reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted into cash. The governmental fund type statement provides a detailed short term view of the Clerk's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Clerk's activities as well as what remains for future spending.

**FINANCIAL ANALYSIS OF THE ENTITY**

**Condensed Statements of Net Position**

	<u>2024</u>	<u>2023</u>
Current and other assets	\$ 16,411,955	\$ 18,537,294
Capital assets, net	<u>278,094</u>	<u>575,133</u>
Total assets	<u>16,690,049</u>	<u>19,112,427</u>
Deferred outflows of resources	<u>8,584,138</u>	<u>10,571,484</u>
Other liabilities	212,686	207,545
Long-term liabilities	<u>41,536,499</u>	<u>43,502,075</u>
Total liabilities	<u>41,749,185</u>	<u>43,709,620</u>
Deferred inflows of resources	<u>6,696,536</u>	<u>7,071,151</u>
Net investment in capital assets	278,094	575,133
Unrestricted net position (deficit)	<u>(23,449,628)</u>	<u>(21,671,993)</u>
Total net position (deficit)	<u>\$ (23,171,534)</u>	<u>\$ (21,096,860)</u>

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FINANCIAL ANALYSIS OF THE ENTITY (continued)**

Net position of the St. Tammany Parish Clerk of Court decreased by approximately \$2,074,000, or 10%, from the previous fiscal year (2023). This decrease in net position is consistent with the prior year. This decrease in net position was caused by expenses exceeding revenues.

The condensed statement of activities below compares operating results for 2024 and 2023.

	<u>2024</u>	<u>2023</u>
General revenue	\$ 1,320,805	\$ 939,833
Charges for service	<u>10,135,963</u>	<u>10,783,326</u>
Total revenue	11,456,768	11,723,159
 General government expenses	<u>(13,531,442)</u>	<u>(13,747,038)</u>
 Change in net position	<u>(2,074,674)</u>	<u>(2,023,879)</u>
 Net position (beginning)	<u>(21,096,860)</u>	<u>(19,072,981)</u>
 Net position (ending)	<u><u>\$ (23,171,534)</u></u>	<u><u>\$ (21,096,860)</u></u>

The St. Tammany Parish Clerk of Court's total revenues decreased approximately \$266,000 due primarily to a decrease in court cost and recording fees. The total costs of all programs and services decreased by approximately \$216,000, primarily due to decreased debt service payments pertaining to financed asset purchases and subscription based IT agreement liabilities, which expired or matured during the year.

**Capital Assets**

At June 30, 2024, the St. Tammany Parish Clerk of Court had \$278,094, net of depreciation and amortization, invested in capital assets (see table below). This amount represents a net decrease of \$297,039. This decrease was the result of depreciation and amortization recognized on assets in service.

**Capital Assets at Year End**  
**(Net of Depreciation and Amortization)**

	<u>2024</u>	<u>2023</u>
Furniture, fixtures & equipment	\$ 167,181	\$ 293,636
Office improvements	89,753	97,338
Intangible - software	21,160	33,856
Right-to-use asset - IT Subscription	-	150,303
	<u><u>\$ 278,094</u></u>	<u><u>\$ 575,133</u></u>

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FINANCIAL ANALYSIS OF THE ENTITY (continued)**

**Long-Term Liabilities**

The St. Tammany Parish Clerk of Court's long-term liabilities consists of its other post-employment benefits liability and net pension liability. The other post-employment benefits liability increased by \$660,027, or 4%. The increase is primarily due to service cost of the OPEB plan and the difference between actual and expected experience. The net pension liability decreased by \$1,661,362, or 12%. The decrease is due to an overall decrease in the Clerk's proportionate share of the total pension liability for all participating employers. See table detailing long-term liabilities below.

Long-Term Liabilities at Year End

	Balance July 1, 2023	Net Increase (Decrease)	Balance June 30, 2024	Due Within One Year
Other postemployment benefits	\$ 16,743,011	\$ 660,027	\$ 17,403,038	\$ 562,036
Net pension liability	13,782,027	(1,661,362)	12,120,665	-
Asset financed purchase liability	56,265	(56,265)	-	-
IT subscription liability	109,022	(109,022)	-	-
Advance deposits held	12,811,750	(798,954)	12,012,796	-
	<u>\$ 43,502,075</u>	<u>\$ (1,965,576)</u>	<u>\$ 41,536,499</u>	<u>\$ 562,036</u>

**VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS (GENERAL FUND)**

Actual revenues and transfers in were approximately \$472,000 less than budgeted amounts due to court costs and recording fees being less than expected.

Actual expenditures were approximately \$232,000 less than budgeted amounts primarily due to expenditures associated with capital outlay being less than expected.

The budget was amended in anticipation of charges for services and interest revenues being less than expected and personnel services and benefits expenditures as well as operating expenditures being more than expected. The budget was amended to reclassify approximately \$4,633,000 from court Costs, fees and charges to a transfer in from the Advance Deposit Fund, a special revenue fund. Expenditures were increased approximately \$1,341,000 due to anticipated increases in personnel services and benefits, operating costs and capital outlay.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The St. Tammany Parish Clerk of Court's elected official considered the following factors and indicators when setting next year's budget, rates and fees. These factors and indicators include:

1. Fees
2. Interest income
3. Miscellaneous revenues
4. Personnel costs
5. Other costs

The St. Tammany Parish Clerk of Court is continuing to expand its services to Clerks of Court in surrounding parishes and is optimistic this will result in a positive impact on its net position.

**CONTACTING THE ST. TAMMANY PARISH CLERK OF COURT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the St. Tammany Parish Clerk of Court's finances and to demonstrate the Clerk of Court's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the St. Tammany Parish Clerk of Court, Attention: Jessica Jenkins Brewster, Clerk of Court, at 701 N. Columbia Avenue, Covington, LA 70433

## BASIC FINANCIAL STATEMENTS

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 8,503,333
Investments	7,656,760
Accounts receivable	113,771
Prepays	138,091
Capital assets, net of depreciation	<u>278,094</u>
Total assets	<u>16,690,049</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	
Deferred outflow amounts related to other post-employment benefit obligation	4,967,577
Deferred outflow amounts related to pension liability	<u>3,616,561</u>
Total deferred outflows of resources	<u>8,584,138</u>
<b><u>LIABILITIES</u></b>	
Accounts payable	93,001
Unearned revenue	119,685
Long-term liabilities:	
Advance deposits held	12,012,796
Other post-employment benefits liability, due within one year	562,036
Other post-employment benefits liability, due in more than one year	16,841,002
Net pension liability	<u>12,120,665</u>
Total liabilities	<u>41,749,185</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	
Deferred inflow amounts related to other post-employment benefits	6,213,155
Deferred inflow amounts related to pension liability	<u>483,381</u>
Total deferred inflows on resources	<u>6,696,536</u>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	278,094
Unrestricted (deficit)	<u>(23,449,628)</u>
TOTAL NET POSITION (DEFICIT)	<u><u>\$ (23,171,534)</u></u>

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

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Changes in Net Position Governmental Unit
<b><u>FUNCTIONS/PROGRAMS</u></b>			
Governmental activities			
Judicial	\$ 13,523,159	\$ 10,135,963	\$ (3,387,196)
Interest	8,283	-	(8,283)
Total governmental activities	<u>\$ 13,531,442</u>	<u>\$ 10,135,963</u>	<u>(3,395,479)</u>
General revenues:			
Other			23,946
Non-employer pension contributions			713,029
Interest income			<u>583,830</u>
Total general revenues			<u>1,320,805</u>
Change in net position			(2,074,674)
Net position, beginning of year			<u>(21,096,860)</u>
Net position, end of year			<u>\$ (23,171,534)</u>

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

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**GOVERNMENTAL FUND**  
**BALANCE SHEET**  
**JUNE 30, 2024**

	General Fund	Advance Deposit Fund	Total
<b><u>ASSETS</u></b>			
Assets:			
Cash and cash equivalents	\$ 640,200	\$ 7,863,133	\$ 8,503,333
Investments	3,100,000	4,556,760	7,656,760
Accounts receivable	113,771	-	113,771
Due from advanced deposit fund	407,097	-	407,097
Prepays	138,091	-	138,091
TOTAL ASSETS	<u>\$ 4,399,159</u>	<u>\$ 12,419,893</u>	<u>\$ 16,819,052</u>
<b><u>LIABILITIES</u></b>			
Liabilities:			
Accounts payable	\$ 93,001	\$ -	\$ 93,001
Advanced deposits held	-	12,012,796	12,012,796
Due to general fund	-	407,097	407,097
Unearned revenue	119,685	-	119,685
TOTAL LIABILITIES	<u>212,686</u>	<u>12,419,893</u>	<u>12,632,579</u>
<b><u>FUND BALANCE</u></b>			
Fund Balances:			
Nonspendable - prepaids	138,091	-	138,091
Unassigned	4,048,382	-	4,048,382
TOTAL FUND BALANCES	<u>4,186,473</u>	<u>-</u>	<u>4,186,473</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,399,159</u>	<u>\$ 12,419,893</u>	<u>\$ 16,819,052</u>

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

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

Total fund balance - Governmental Fund \$ 4,186,473

Amounts reported in the statement of net position due to:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and therefore are not reported in the funds. This is the amount of capital assets, net of accumulated depreciation and amortization, in the current period.

Cost of capital assets at June 30, 2024	2,673,027	
Less: accumulated depreciation and amortization as of June 30, 2024	<u>(2,394,933)</u>	278,094

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund liabilities. These liabilities consist of the following:

Net pension liability	(12,120,665)	
Other postemployment benefits payable	<u>(17,403,038)</u>	(29,523,703)

An employer that participates in a stand alone post-employment benefit plan other than pension is required to recognize related expense and report its deferred outflows and inflows of resources:

These deferrals reported on the Statement of Net Position consist of:

Deferred outflow or resources-related to other post-employment benefit liability	4,967,577	
Deferred inflow of resources-related to other post-employment benefit liability	<u>(6,213,155)</u>	<u>(1,245,578)</u>

A cost-sharing employer is required to recognize pension expense and report deferred outflows of resources related to pensions for its proportionate shares of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to pensions.

These deferrals reported on the Statement of Net Position consist of:

Deferred outflow of resources-related to net pension liability and pension contributions	3,616,561	
Deferred inflow of resources-related to net pension liability	<u>(483,381)</u>	<u>3,133,180</u>

Total Net Position of governmental activities at June 30, 2024		<u><u>\$ (23,171,534)</u></u>
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The accompanying notes are an integral part of this financial statement.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**GOVERNMENTAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	<b><u>General</u></b>	<b><u>Advance Deposit</u></b>	<b><u>Total Governmental Funds</u></b>
<b><u>REVENUES</u></b>			
Fees, charges, and commissions for services:			
Court costs, fees, and charges	\$ 322,438	\$ 4,502,700	\$ 4,825,138
Fees for recording legal documents	4,532,056	-	4,532,056
Fees for other services	290,362	-	290,362
Fees for on-line public access	365,133	-	365,133
Fees for certified copies	123,274	-	123,274
Interest income	583,830	-	583,830
Other income	23,946	-	23,946
TOTAL REVENUES	<u>6,241,039</u>	<u>4,502,700</u>	<u>10,743,739</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Judicial	11,960,203	-	11,960,203
Debt service:			
Principal	165,287	-	165,287
Interest	8,283	-	8,283
Total expenditures	<u>12,133,773</u>	<u>-</u>	<u>12,133,773</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(5,892,734)</u>	<u>4,502,700</u>	<u>(1,390,034)</u>
<b><u>OTHER FINANCING SOURCES/(USES)</u></b>			
Operating transfers in	4,502,700	-	4,502,700
Operating transfers out	-	(4,502,700)	(4,502,700)
Total other financing sources (uses)	<u>4,502,700</u>	<u>(4,502,700)</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<u>(1,390,034)</u>	<u>-</u>	<u>(1,390,034)</u>
Fund balance - beginning of year	<u>5,576,507</u>	<u>-</u>	<u>5,576,507</u>
Fund balance - end of year	<u>\$ 4,186,473</u>	<u>\$ -</u>	<u>\$ 4,186,473</u>

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

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Net change in fund balance - Governmental Funds \$ (1,390,034)

Amounts report in the Statement of Activities are different due to:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.

Depreciation and amortization expense (297,039)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds. These expenditures consist of:

Principal reductions on financed purchases and SBITA liabilities and related prepayments 223,795

Net change in other post-employment benefits liability and deferred inflows/outflows of resources (234,479)

Net change in pension liability and deferred inflows/outflows of resources (376,917) (387,601)

Total Change in Net Position for year ended June 30, 2024 \$ (2,074,674)

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

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**STATEMENT OF FIDUCIARY NET POSITION**  
**JUNE 30, 2024**

	<u>Custodial Funds</u>
	<u>Registry of the Court Fund</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	<u>\$ 11,254,336</u>
TOTAL ASSETS	<u><u>\$ 11,254,336</u></u>
<b><u>NET POSITION</u></b>	
Restricted fiduciary net position - held for others	<u>\$ 11,254,336</u>
TOTAL NET POSITION	<u><u>\$ 11,254,336</u></u>

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

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Custodial Funds</u>
	<u>Registry of the Court Fund</u>
<b><u>ADDITIONS</u></b>	
Judgments	\$ 5,637,679
Interest earned on investments	<u>600,136</u>
Total Additions	<u>6,237,815</u>
<b><u>DEDUCTIONS</u></b>	
Settlements to litigants	<u>6,364,519</u>
Total Deductions	<u>6,364,519</u>
Net increase in fiduciary net position	(126,704)
Net position - beginning of year	<u>11,381,040</u>
Net position - end of year	<u>\$ 11,254,336</u>

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

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Basis of Presentation**

The accompanying financial statements of the Clerk have been prepared in conformity with accounting principles generally accepted in the United States of America 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.

**Reporting Entity**

For financial reporting purposes, the Clerk's basic financial statements include all funds that are controlled by the Clerk as an independently elected Parish Official. As an independently elected official, the Clerk is solely responsible for the operations of his office. Fiscally independent means that the Clerk may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Clerk also has no component units as other legally separate organizations for which the Clerk is financially accountable. There are no other primary governments with which the Clerk has a significant relationship. Accordingly, the Clerk is a primary government for reporting purposes. The criteria for including organizations as component units within the Clerk's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate.

**Fund Accounting**

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

**Governmental Funds**

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

**General Fund**

The General fund is the primary operating fund of the Clerk. It is used to account for all financial resources except those required to be accounted for in other funds. The General fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Clerk's policy.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

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

Fund Accounting (continued)

Governmental Funds (continued)

Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The Advance Deposit Fund – provided for under Louisiana Revised Statute 13:842, is used to account for advance deposits in suits filed by litigants.

Fiduciary Funds

Fiduciary fund reporting focuses on resources held for other parties. The only funds accounted for in this category by the Clerk are custodial funds. The custodial funds are used to account for assets held by the Clerk as an agent for litigants pending court action. Liabilities are recognized when an event occurs that compels the Clerk to disburse fiduciary resources. The custodial funds use the full accrual basis of accounting. The following custodial funds are utilized by the Clerk:

The Registry of Court Fund – provided for under Louisiana Revised Statute 13:475, is used to account for funds held by order of the court until judgment is rendered by the judiciary.

Basis of Accounting / Measurement Focus

Government-wide financial statements (GWFS)

The statement of net position and the statement of activities display information about the primary government (the Clerk). These statements include the financial activities of the overall government, except for fiduciary activities. Governmental activities are generally financed through program revenues and include: a) fees and charges paid by the recipients for goods or services offered by the programs, and b) grants or contributions that are restricted to meeting the operational or capital requirements of a particular program.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Clerk's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

The GWFS and fiduciary fund statements are reported using the economic resources measurement focus and are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Clerk gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

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

Basis of Accounting / Measurement Focus (continued)

*Fund Financial Statements (FFS)*

The fund financial statements provide information about the Clerk's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds. The General Fund and the Advance Deposit Fund are the Clerk's major governmental funds.

The amounts reflected in the Governmental Funds are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures and changes in net fund balances reports on the sources (i.e., revenues and other financing resources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Clerk's operations.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Clerk considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Copies, fees, recording, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds.

Budgetary Accounting

Formal budgetary accounting is employed as a management control. The Clerk prepares and submits for public inspection a budget each year prior to June 15, for its governmental funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase/decrease therein for the current year, using the modified accrual basis of accounting. The Clerk amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. The budget was amended during this year. All budget appropriations lapse at year end.

Cash and Cash Equivalents

Cash includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the Clerk may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents includes all short term, highly liquid investments with original maturities of 90 days or less from the date of acquisition and that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates.

Investments

Investments are limited by Louisiana R.S. 33:2955 and the Clerk's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

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

Receivables

All receivables are reported at their gross value. The Clerk expects to collect all balances.

Capital Assets

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the Clerk is charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Position. Office furniture, equipment and improvements are depreciated using the straight-line method over the useful life. Intangible assets are amortized using the straight-line method over the useful life of the asset or the term of the contract. Expenditures for maintenance, repairs and minor renewals are charged to expenditures as incurred. Major expenditures for renewals and betterments are capitalized. The Clerk maintains a threshold level of \$2,500 or more for capitalizing purchased and financed assets and \$10,000 or more for intangible assets.

Lease and Subscription-Based Information Technology Liabilities

Lease and subscription-based information technology arrangements (SBITA) liabilities are recognized at the commencement of the lease or agreement for contracts that have a term exceeding one year and where cumulative future payments on the contracts exceed \$10,000. Leases and SBITAs are measured at the present value of payments expected to be made during the lease or contract term. Subsequently, the lease liability and IT subscription liability are reduced by the principal portion of the payments made. The Clerk monitors the changes in circumstances that would require a remeasurement of leases and IT subscription contracts if significant changes are expected that would affect the amount of the liability.

Compensated Absences

The Clerk provides paid time off (PTO) to regular full-time employees. The amount of PTO received each year depends on hours worked and years of service with the Clerk's office and is calculated based on the employee benefit year. At the end of each year, unused PTO can be rolled forward into a "sick bank". The maximum accumulated sick bank time is 210 hours. Unused sick bank hours are not paid to employees upon separation of service. Amounts of vested or accumulated paid time off that are not expected to be liquidated with expendable available financial resources are reported as a liability in the Statement of Net Position. There was no liability reported as of June 30, 2024.

Pension Plans

The Clerk is a participating employer in the Louisiana Clerks' of Court Retirement and Relief Fund (Fund) as described in Note 6. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Fund and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the Plan.

Unearned Revenue

Unearned revenues are a liability that represents amounts received, but not earned. Unearned revenue consists of fees for services collected in advance.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and as such, will not be recognized as an outflow of resources (expense/expenditure) until then. See Note 5 for additional information on deferred outflows of resources related to other post-employment benefits and Note 6 for additional information on deferred outflows of resources related to defined benefit pension plans.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenues) until that time. See Note 5 for additional information on deferred inflows of resources related to other post-employment benefits and Note 6 for additional information on deferred inflows of resources related to defined benefit pension plans.

Estimates

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

Net Position

For the government-wide statement of net position, net position amount is classified and displayed in three components:

- Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- Restricted net position – net position is considered restricted if its use is constrained by an external source to a particular purpose. Restricted net position is restricted assets reduced by liabilities and deferred inflows of resources related to the restricted assets.
- Unrestricted net position – consists of all other net position that does not meet the definition of the above two components and is available for general use by the Clerk.

For the fiduciary statement of net position, net position is restricted due to the nature of the funds (custodial), and is restricted for individuals, organizations, and other governments, until the Clerk is compelled, usually by court order, to relieve the obligation to the respective individuals, organizations, or other governments.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

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

Fund Balance of Fund Financial Statements

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

- Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.
- Restricted – represents balances where constraints have been established by parties outside the Clerk's office or imposed by law through constitutional provisions or enabling legislation.
- Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Clerk's highest level of decision-making authority.
- Assigned – represents balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed or assigned to be specific purposes within the general fund.

When expenditures are incurred for the purposes of which both restricted and unrestricted amounts are available, the Clerk's office reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for the purposes of which committed, assigned and unassigned amounts are available, the Clerk's office reduces committed amounts first followed by assigned amounts and then unassigned amounts.

NEWLY ADOPTED ACCOUNTING STANDARD

The Clerk of Court implemented GASB Statements No. 100, *Accounting Changes and Error Corrections*. This standard's primary objective is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The adoption of this standard has no impact on the Clerk of Court.

Current Accounting Standards Scheduled to Be Implemented

GASB Statement No. 101, *Compensated Absences* updates the recognition and measurement guidance for compensated absences. The requirements of this statement are effective for fiscal periods beginning after December 15, 2023. The Clerk will include the requirement of this statement, as applicable, in its June 30, 2025, financial statements. The effect of this statement or its applicability to the Clerk are unknown at this time.

GASB Statement 102, *Certain Risk Disclosures* aims to provide users with timely information regarding certain concentrations or constraints that currently is not often provided. The requirements of this statement are effective for fiscal periods beginning after June 30, 2024. The Clerk will include the requirements of this statement, as applicable, in its June 30, 2025, financial statements. The effect of this statement or its applicability to the Clerk is unknown at this time.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

2. **DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS**

Deposits

At June 30, 2024, the Clerk had cash and investments (book balance) totaling \$30,514,429. Deposits including cash and cash equivalents and investments on the balance sheet at June 30, 2024, are as follows:

	<u>General Fund</u>	<u>Advance Deposit Fund</u>	<u>Fiduciary Fund</u>	<u>Total</u>
Cash and cash equivalents				
Cash on hand (petty cash)	\$ 4,440	\$ -	\$ -	\$ 4,440
Time and savings deposits	635,760	7,863,133	11,254,336	19,753,229
	<u>640,200</u>	<u>7,863,133</u>	<u>11,254,336</u>	<u>19,757,669</u>
Investments				
Certificates of deposit	2,400,000	3,106,760	-	5,506,760
LAMP - pooled account	700,000	1,450,000	-	2,150,000
	<u>3,100,000</u>	<u>4,556,760</u>	<u>-</u>	<u>7,656,760</u>
Total deposits	<u>\$ 3,740,200</u>	<u>\$ 12,419,893</u>	<u>\$ 11,254,336</u>	<u>\$27,414,429</u>

Deposits in financial institutions can be exposed to custodial credit risk. Custodial credit risk is the risk that in the event of a financial institution failure, the Clerk's deposits may not be returned to them. The Clerk does not have a deposit policy for custodial credit risk; however, state law is designed to limit this risk. State law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. As of June 30, 2024, the Clerk's bank balance deposits totaled \$25,868,447. This balance was under collateralized or FDIC insured by approximately \$830,000, and was exposed to custodial credit risk to that extent.

Investments

The Clerk maintains investment accounts as authorized by the Louisiana Revised Statutes. Under state law, the Clerk may invest in Louisiana Asset Management Pool (LAMP), U.S. Treasury notes and bonds, U.S. agency securities and other governmental debt obligations with limited exceptions as noted in Louisiana R.S. 33:2955. Investments in time certificates of deposit can be placed with state banks, national banks or federal credit unions as permitted in state statute.

Louisiana Asset Management Pool, Inc. (LAMP)

As of June 30, 2024, \$2,150,000 is invested in an external investment pool, Louisiana Asset Management Pool. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

2. **DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS** (continued)

LAMP is a governmental external investment pool that reports at net asset value. The following facts are relevant for an investment pool:

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

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.

An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the State of Louisiana has full access to the records of LAMP.

LAMP issues financial reports which can be obtained by writing: LAMP, Inc., 650 Poydras Street, Suite 2220, New Orleans, LA 70130.

**Certificates of Deposit**

Certificates of deposit are time deposits with a bank. They bear a original specific maturity in excess of 90 days. Certificates of deposit are reported at cost.

3. **ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2024, includes charges for services revenue of \$113,771.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

4. **CAPITAL ASSETS**

A summary of the St. Tammany Parish Clerk of Court's capital assets as of June 30, 2024, is as follows:

	Balance June 30, 2023	Additions	Deletions and Adjustments	Balance June 30, 2024
Capital assets being depreciated:				
Furniture, fixtures & equipment	\$ 1,489,359	\$ -	\$ 4,399	\$ 1,493,758
Office improvements	113,772	-	-	113,772
Less accumulated depreciation	<u>(1,212,157)</u>	<u>(134,040)</u>	<u>(4,399)</u>	<u>(1,350,596)</u>
Total capital assets, net	<u>390,974</u>	<u>(134,040)</u>	<u>-</u>	<u>256,934</u>
Capital assets being amortized:				
Intangible - software	63,480	-	-	63,480
Right-to-use asset - IT Subscription	1,002,017	-	-	1,002,017
Less accumulated amortization	<u>(881,338)</u>	<u>(162,999)</u>	<u>-</u>	<u>(1,044,337)</u>
Total capital assets, net	<u>184,159</u>	<u>(162,999)</u>	<u>-</u>	<u>21,160</u>
Net capital assets	<u>\$ 575,133</u>	<u>\$ (297,039)</u>	<u>\$ -</u>	<u>\$ 278,094</u>

Depreciation and amortization expense of \$297,039 was charged to the Judicial function government activities.

5. **OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

**General Information about the OPEB Plan**

*Plan description* – The St. Tammany Parish Clerk of Court (the Clerk) provides certain continuing health care and life insurance benefits for its retired employees. The St. Tammany Parish Clerk of Court's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Clerk. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Clerk. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

*Benefits Provided* – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: Attainment of age 55 and 12 years of service; or, attainment of age 60 and 12 years of service for employees hired on and after January 1, 2011. Employees hired on and after January 1, 2011 are not able to retire or enter DROP until age 60 without actuarial reduction in benefits.

*Employees covered by benefit terms* – As of the measurement date June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	78
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>126</u>
	204

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

5. **OTHER POST-EMPLOYMENT BENEFITS (OPEB)** (continued)

**Total OPEB Liability**

The Clerk's total OPEB liability is \$17,403,038 as of the measurement date June 30, 2024, the end of the fiscal year. *Actuarial Assumptions and other inputs* – The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	3.0%, including inflation
Prior Discount rate	3.65%
Discount rate	3.93% annually
Healthcare cost trend rates	Getzen model, with an initial trend of 5.5%
Mortality	Pub-2010/2021

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index on the applicable measurement dates.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

**Changes in the Total OPEB Liability**

Balance at June 30, 2023	\$ 16,743,011
Changes for the year:	
Service cost	383,249
Interest	618,114
Differences between expected and actual experience	811,690
Changes in assumptions	(620,290)
Benefit payments and net transfers	<u>(532,736)</u>
Net changes	660,027
Balance at June 30, 2024	<u><u>\$ 17,403,038</u></u>

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

5. **OTHER POST-EMPLOYMENT BENEFITS (OPEB)** (continued)

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93%) or 1-percentage-point higher (4.93%) than the current discount rate:

	<b>1.0% Decrease</b>	<b>Current Discount Rate</b>	<b>1.0% Increase</b>
Total OPEB liability	<u>\$ 20,349,861</u>	<u>\$ 17,403,038</u>	<u>\$ 15,037,942</u>

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* – The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	<b>1.0% Decrease</b>	<b>Current Trend</b>	<b>1.0% Increase</b>
Total OPEB liability	<u>\$ 15,222,091</u>	<u>\$ 17,403,038</u>	<u>\$ 20,128,250</u>

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

For the year ended June 30, 2024, the Clerk recognized OPEB expense of \$767,207. At June 30, 2024, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 1,410,355	\$ (2,322,137)
Changes in assumptions	3,557,222	(3,891,018)
Total	<u>\$ 4,967,577</u>	<u>\$ (6,213,155)</u>

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

5. **OTHER POST-EMPLOYMENT BENEFITS (OPEB)** (continued)

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

Years ending June 30	
2025	\$ (234,154)
2026	(234,154)
2027	(234,154)
2028	(234,154)
2029	(234,157)
Thereafter	(74,805)
	<u>\$ (1,245,578)</u>

6. **PENSION PLAN**

Substantially all employees of the St. Tammany Parish Clerk of Court are members of the Louisiana Clerks' of Court Retirement and Relief Fund (Fund), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The Louisiana Clerks' of Court Retirement and Relief Fund (the Fund) was established and provided for by R.S. 111:1501 of the Louisiana Revised Statutes (LRS). In accordance with this law, the Fund is administered by a board of trustees made up of ten members composed of the president, first vice-president, treasurer, second vice-president, and immediate past president of the Clerks' Association, one retired clerk elected by the Clerks' Association, two additional members elected by the Clerks' Association, the chairman of the Retirement Committee of the Louisiana House of Representatives, and the chairman of the Finance Committee of the Senate, or their designees.

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

Funding Policy - The contribution requirements of plan members and the Clerk are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:105, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. 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.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Clerk is required to contribute at an actuarially determined rate. The employer's and employee's rate for the year ended June 30, 2024 was 23 and 8.25 percent, respectively of annual covered payroll. The Clerk's contributions to the Plan, for the year ending June 30, 2024 was \$1,373,651.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

6. **PENSION PLAN** (continued)

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions* – At June 30, 2024, the Clerk reported a liability of \$12,120,665 for its proportionate share of the net pension liability. The net pension liability was measured as of the measurement period, June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on the Clerk's share of contributions to the pension plan relative to the contributions of all participating employers, during the measurement period. At June 30, 2023, the Clerk's proportion was 5.6343%, which was a decrease of 0.0520% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Clerk recognized pension expense of \$2,463,597 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions. The Clerk recognized \$713,029 in revenue from ad valorem taxes collected from non-employer contributing entities during the year ending June 30, 2024.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)* – At June 30, 2024, 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	\$ 65,453	\$ (123,373)
Differences in assumptions	604,236	-
Net difference between projected and actual earnings on pension plan investments	1,351,920	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions:	221,301	(359,008)
Employer contributions subsequent to the measurement date	1,373,651	-
Total	<u>\$ 3,616,561</u>	<u>\$ (482,381)</u>

The Clerk reported a total of \$1,373,651, as deferred outflow of resources, related to pension contributions made subsequent to the measurement period of June 30, 2023 which will be recognized as a reduction in net pension liability in the year ended June 30, 2025.

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

Years Ending June 30	
2025	\$ 814,937
2026	37,342
2027	1,112,693
2028	(204,443)
	<u>\$ 1,760,529</u>

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

6. **PENSION PLAN** (continued)

*Actuarial Assumptions* – A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement period ending June 30, 2023 is as follows:

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.55%, net of investment expense
Projected salary increases	1-5 years of service – 6.2% 5 years or more – 5%
Inflation Rate	2.40% per annum
Mortality	Pub-2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using appropriate MP-2019 improvement scale.
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.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2014 and ending June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected rate of return was 5.81% as of June 30, 2023. Best estimates of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2023, are summarized in the following table:

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

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

6. **PENSION PLAN** (continued)

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

*Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate* – The following table presents the Clerk's proportionate share of the net pension liability (NPL) using the discount rate of 6.55% as well as what the Clerk's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by the Fund:

	<u>1.0% Decrease</u> <u>(5.55%)</u>	<u>Current Discount Rate</u> <u>(6.55%)</u>	<u>1.0% Increase</u> <u>(7.55%)</u>
St. Tammany Parish Clerk of Court share of NPL	\$ 18,092,087	\$ 12,120,665	\$ 7,087,211

7. **RISK MANAGEMENT**

The Clerk is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Clerk maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Clerk of Court.

8. **DEFINED CONTRIBUTION PLAN**

Certain employees of the Clerk participate in the Louisiana Public Employees Deferred Compensation Plan (the Plan) adopted under the provisions of the Internal Revenue Code Section 457. The Clerk's office matches the employee's contribution as follows:

<u>Years of Service</u>	<u>Maximum Employer Matching</u>
0-4	up to 5% of annual salary
5-9	up to 8.5% of annual salary
10 and greater	up to 12.0% of annual salary

Complete disclosures related to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana, 70804-9397. During the year ended June 30, 2024 the Clerk's matching funds totaled \$268,651.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**9. FACILITIES**

The Clerk's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the St. Tammany Parish Government and are not included in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION – PART II

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF THE**  
**GENERAL FUND**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Favorable (Unfavorable)
<b><u>REVENUES</u></b>				
Fees, charges, and commissions for services:				
Court costs, fees, and charges	\$ 5,011,368	\$ 809,406	\$ 322,438	\$ (486,968)
Fees for recording legal documents	5,003,602	4,698,190	4,532,056	(166,134)
Fees for issuing Vital Records	272,786	265,520	290,362	24,842
Fees for on-line public access	385,343	341,262	365,133	23,871
Fees for certified copies	121,946	115,213	123,274	8,061
Interest income	160,275	329,024	583,830	254,806
Other income	69,361	23,840	23,946	106
<b>Total Revenues</b>	<b>11,024,681</b>	<b>6,582,455</b>	<b>6,241,039</b>	<b>(341,416)</b>
<b><u>EXPENDITURES</u></b>				
Current:				
Judicial:				
Personnel services	9,617,581	10,619,430	10,478,989	140,441
Operating expenditures	961,600	1,214,317	1,314,084	(99,767)
Materials and supplies	154,000	138,788	125,726	13,062
Training and travel	41,500	43,236	41,404	1,832
Capital outlay	250,000	349,821	-	349,821
Debt service	-	-	173,570	(173,570)
<b>Total Expenditures</b>	<b>11,024,681</b>	<b>12,365,592</b>	<b>12,133,773</b>	<b>231,819</b>
<b><u>DEFICIENCY OF REVENUES</u></b>				
<b><u>OVER EXPENDITURES</u></b>	<b>-</b>	<b>(5,783,137)</b>	<b>(5,892,734)</b>	<b>(109,597)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating transfers in	-	4,632,847	4,502,700	(130,147)
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<b>-</b>	<b>4,632,847</b>	<b>4,502,700</b>	<b>(130,147)</b>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<b>-</b>	<b>(1,150,290)</b>	<b>(1,390,034)</b>	<b>(239,744)</b>
<b><u>FUND BALANCE</u></b>				
Beginning of year	6,841,215	6,841,215	5,576,507	(1,264,708)
End of year	<u>\$ 6,841,215</u>	<u>\$ 5,690,925</u>	<u>\$ 4,186,473</u>	<u>\$ (1,504,452)</u>

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF THE**  
**ADVANCE DEPOSIT FUND**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
<b><u>REVENUES</u></b>				
Fees, charges, and commissions for services:				
Court costs, fees, and charges	\$ 4,632,846	\$ 4,632,846	\$ 4,502,700	\$ (130,146)
<b>Total Revenues</b>	<u>4,632,846</u>	<u>4,632,846</u>	<u>4,502,700</u>	<u>(130,146)</u>
 <b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating transfers out	4,632,846	4,632,846	4,502,700	130,146
Total other financing sources (uses)	<u>4,632,846</u>	<u>4,632,846</u>	<u>4,502,700</u>	<u>130,146</u>
 <b><u>NET CHANGE IN FUND BALANCE</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b><u>FUND BALANCE</u></b>				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**SCHEDULE OF CHANGES IN**  
**OTHER POST-EMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS**  
**FOR THE SEVEN YEARS ENDED JUNE 30, 2024**

Financial statement reporting date	Measurement date	Service cost	Interest	Differences between expected and actual experience	Changes of assumptions	Benefit payments	Net change in total OPEB liability	Total OPEB liability - beginning	Total OPEB liability - ending	Covered-employee payroll	Total OPEB liability as a percentage of covered-employee payroll
6/30/2024	6/30/2024	\$ 383,249	\$ 618,114	\$ 811,690	\$ (620,290)	\$ (532,736)	\$ 660,027	\$ 16,743,011	\$ 17,403,038	\$ 5,655,397	307.72%
6/30/2023	6/30/2023	385,010	580,182	390,894	(276,797)	(533,096)	546,193	16,196,818	16,743,011	5,728,833	292.26%
6/30/2022	6/30/2022	773,535	494,547	(2,558,297)	(4,516,611)	(505,304)	(6,312,130)	22,508,948	16,196,818	5,561,974	291.21%
6/30/2021	6/30/2021	759,345	471,023	371,220	187,532	(213,778)	1,575,342	20,933,606	22,508,948	5,854,848	384.45%
6/30/2020	6/30/2020	935,231	533,993	(383,905)	5,261,591	(202,633)	6,144,277	14,789,329	20,933,606	5,684,318	368.27%
6/30/2019	6/30/2019	676,683	491,410	290,439	300,287	(206,001)	1,552,818	13,236,511	14,789,329	5,879,642	251.53%
6/30/2018	6/30/2018	662,748	486,112	(482,855)	-	(195,262)	470,743	12,765,768	13,236,511	5,708,390	231.88%

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

*There are no assets accumulated in a trust that meets the criteria of Paragraph 4 of GASB 75 for this OPEB plan.*

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**LOUISIANA CLERKS' OF COURT RETIREMENT AND RELIEF FUND**  
**FOR THE TEN YEARS ENDED JUNE 30, 2024 (\*)**

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	5.6343%	\$ 12,120,665	\$ 5,989,187	202.38%	77.56%
2023	5.6862%	13,782,027	5,820,461	236.79%	74.09%
2022	5.9817%	7,957,071	6,042,215	131.69%	85.40%
2021	5.6593%	13,615,517	5,615,188	242.48%	72.09%
2020	5.6424%	10,246,527	5,463,336	187.55%	77.93%
2019	5.9081%	9,826,924	5,492,342	178.92%	79.07%
2018	5.4046%	8,176,785	4,871,547	167.85%	79.69%
2017	5.5328%	10,235,458	5,041,284	203.03%	74.17%
2016	5.6969%	8,545,603	5,030,343	169.88%	78.13%
2015	5.5750%	7,756,454	4,894,769	158.46%	79.37%

(\*) The amounts presented have a measurement date of June 30th of the previous year-end.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**LOUISIANA CLERKS' OF COURT RETIREMENT AND RELIEF FUND**  
**FOR THE TEN YEARS ENDED JUNE 30, 2024**

Year	Contractually Required Contribution <sup>1</sup>	Contributions in Relation to Contractually Required Contribution <sup>2</sup>	Contribution Deficiency (Excess)	Employer's Covered Payroll <sup>3</sup>	Contributions as a % of Covered Payroll
2024	\$ 1,373,651	\$ 1,373,651	\$ -	\$ 5,972,370	23.00%
2023	1,586,572	1,586,572	-	5,989,187	26.49%
2022	1,295,053	1,295,053	-	5,820,461	22.25%
2021	1,268,865	1,268,865	-	6,042,215	21.00%
2020	1,066,886	1,066,886	-	5,615,188	19.00%
2019	1,038,034	1,038,034	-	5,463,336	19.00%
2018	1,043,545	1,043,545	-	5,492,342	19.00%
2017	925,594	925,594	-	4,871,547	19.00%
2016	957,844	957,844	-	5,041,284	19.00%
2015	955,765	978,995	(23,230)	5,030,343	19.46%

***For reference only:***

<sup>1</sup> *Employer contribution rate multiplied by employer's covered employee payroll*

<sup>2</sup> *Actual employer contributions remitted to the Clerks' of Court Retirement and Relief Fund*

<sup>3</sup> *Employer's covered payroll amount for the fiscal year ended June 30*

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2024**

***BUDGETARY BASIS OF ACCOUNTING***

The budgetary comparison schedules for the General Fund and special revenue funds which had a legally adopted budget have been presented on the modified accrual basis of accounting, which is consistent with the accounting principles generally accepted on the United States of America.

***CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO OTHER POST-EMPLOYMENT BENEFIT PLAN***

Changes in benefit terms -

There were no changes of benefit terms for the years presented.

Changes in assumptions -

Year end	Measurement Date	Discount Rate		Trend	Mortality
		Rate	Change		
6/30/2024	6/30/2024	3.930%	0.280%	4.14% to 5.5%	Pub-2010/2021
6/30/2023	6/30/2023	3.650%	0.110%	4.5% to 5.5%	RP-2014
6/30/2022	6/30/2022	3.540%	1.380%	4.5% to 5.5%	RP-2014
6/30/2021	6/30/2021	2.160%	-0.050%	4.5% to 5.5%	RP-2014
6/30/2020	6/30/2020	2.210%	-1.290%	4.5% to 5.5%	RP-2014
6/30/2019	6/30/2019	3.500%	-0.120%	5.50%	RP-2000
6/30/2018	6/30/2018	3.620%		5.50%	RP-2000

***CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO LOUISIANA CLERKS' PENSION AND RELIEF FUND***

Changes in benefit terms -

There were no changes of benefit terms for the years presented.

Changes in assumptions -

The following changes in actuarial assumptions for each year are as follows:

Year End (*)	Discount Rate:		Salary Increases:		Inflation Rates:	
	Rate	Change	Rate	Change	Rate	Change
6/30/2024	6.550%	0.000%	5.000% - 6.200%	0.000%	2.400%	0.000%
6/30/2023	6.550%	0.000%	5.000% - 6.200%	0.000%	2.400%	0.000%
6/30/2022	6.550%	-0.200%	5.000% - 6.200%	0.000%	2.400%	-0.100%
6/30/2021	6.750%	0.000%	5.000% - 6.200%	0.000% - 1.200%	2.500%	0.000%
6/30/2020	6.750%	0.000%	5.000%	0.000%	2.500%	0.000%
6/30/2019	6.750%	-0.250%	5.000%	0.000%	2.500%	0.000%
6/30/2018	7.000%	0.000%	5.000%	0.000%	2.500%	0.000%
6/30/2017	7.000%	0.000%	5.000%	0.000%	2.500%	0.000%
6/30/2016	7.000%	-0.250%	5.000%	-0.750%	2.500%	-0.250%
6/30/2015	7.250%		5.750%		2.750%	

(continued)

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO LOUISIANA CLERKS' PENSION AND RELIEF FUND**

Year End (*)	Investment rate of return:		Mortality Rates:	
	Rate	Change	Non-Disabled	Disabled
6/30/2024	6.550%	0.000%	Note A	Note A
6/30/2023	6.550%	0.000%	Note A	Note A
6/30/2022	6.550%	0.370%	Note A	Note A
6/30/2021	6.180%	-0.200%	Note A	Note A
6/30/2020	6.380%	-0.720%	Note B	Note B
6/30/2019	7.100%	-0.500%	Note B	Note B
6/30/2018	7.600%	0.400%	Note B	Note B
6/30/2017	7.200%	-0.700%	Note B	Note B
6/30/2016	7.900%	0.000%	Note B	Note B
6/30/2015	7.900%		Note B	Note B

Note A - Pub-2010 Public Retirement Plans Mortality Tables.  
Note B - RP2000 Tables.

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

(concluded)

## OTHER SUPPLEMENTARY INFORMATION

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS**  
**TO THE CLERK OF COURT**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Melissa Henry, Clerk of Court

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 126,345
Certification pay	8,844
Statutory allowance expense	16,474
Statutory allowance auto expense	16,474
Statutory allowance supplemental pay	29,550
Statutory allowance custodian voting machines	2,400
Benefits - medical, dental, and life insurance	16,730
Benefits - retirement	7,702
Benefits - 457 (b) matching	12,504
Benefits - health savings account employer contribution	2,326
Lodging and transportation	3,268
Meals	409
Convention seminar registration	1,967
Others- Cell Phone/Hot Spot	1,249
Total compensation, benefits, and other payments	<u>\$ 246,242</u>

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY**  
**AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**  
**CASH BASIS PRESENTATION**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 6/30/2024
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	10,088,711	\$ 10,922,411
<b>Add: Collections</b>		
Civil Fees ( <i>including refundable amounts such as garnishments or advance deposits</i> )	5,343,091	4,889,771
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	13,086	13,086
Other ( <i>do not include collections that fit into more specific categories above</i> )	-	19,133
<b>Subtotal Collections</b>	<b>5,356,177</b>	<b>4,921,990</b>

(Continued)

**Less: Disbursements To Governments & Nonprofits:** (*Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.*)

Acadia Parish Sheriff's Office, Civil Fees	67	127
Allen Parish Sheriff's Office, Civil Fees	-	46
Ascension Parish Sheriff's Office, Civil Fees	1,132	678
Assumption Parish Sheriff's Office, Civil Fees	56	33
Avoyelles Parish Sheriff's Office, Civil Fees	-	166
Bossier Parish Sheriff's Office, Civil Fees	396	268
Caddo Parish Sheriff's Office, Civil Fees	698	274
Calcasieu Parish Sheriff's Office, Civil Fees	189	382
Caldwell Parish Sheriff's Office, Civil Fees	53	75
East Baton Rouge Parish Sheriff's Office, Civil Fees	78,141	43,678
East Feliciana Parish Sheriff's Office, Civil Fees	416	-
Franklin Parish Sheriff's Office, Civil Fees	63	63
Grant Parish Sheriff's Office, Civil Fees	34	-
Iberia Parish Sheriff's Office, Civil Fees	195	67
Iberville Parish Sheriff's Office, Civil Fees	79	67
Jackson Parish Sheriff's Office, Civil Fees	-	32
Jefferson Davis Parish Sheriff's Office, Civil Fees	-	30
Jefferson Parish Sheriff's Office, Civil Fees	16,839	12,393

(Continued)

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY**  
**AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**  
**CASH BASIS PRESENTATION**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 6/30/2024
Lafayette Parish Sheriff's Office, Civil Fees	2,469	2,026
Lafourche Parish Sheriff's Office, Civil Fees	316	261
Lincoln Parish Sheriff's Office, Civil Fees	147	95
Livingston Parish Sheriff's Office, Civil Fees	1,638	720
Madison Parish Sheriff's Office, Civil Fees	-	62
Morehouse Parish Sheriff's Office, Civil Fees	-	62
Orleans Parish Sheriff Office, Civil Fees	16,488	12,046
Plaquemines Parish Sheriff's Office, Civil Fees	240	212
Pointe Coupee Parish Sheriff's Office, Civil Fees	244	83
Rapides Parish Sheriff's Office, Civil Fees	720	65
Richland Parish Sheriff's Office, Civil Fees	190	53
St. Bernard Parish Sheriff's Office, Civil Fees	1,263	1,351
St. Charles Parish Sheriff's Office, Civil Fees	1,080	338
St. Helena Parish Sheriff's Office, Civil Fees	123	102
St. James Parish Sheriff's Office, Civil Fees	69	112
St. John the Baptist Parish Sheriff's Office, Civil Fees	480	138
St. Landry Parish Sheriff's Office, Civil Fees	288	66
St. Martin Parish Sheriff's Office, Civil Fees	29	379
St. Mary Parish Sheriff's Office, Civil Fees	545	171
St. Tammany Parish Sheriff, Civil Fees	47,500	23,950
Tangipahoa Parish Sheriff, Civil Fees	9,692	618
Tensas Parish Sheriff's Office, Civil Fees	-	53
Terrebonne Parish Sheriff's Office, Civil Fees	1,207	503
Union Parish Sheriff's Office, Civil Fees	53	-
Vermilion Parish Sheriff's Office, Civil Fees	117	76
Vernon Parish Sheriff's Office, Civil Fees	176	-
Washington Parish Sheriff's Office, Civil Fees	4,156	5,074
Webster Parish Sheriff's Office, Civil Fees	55	40
West Baton Rouge Parish Sheriff's Office, Civil Fees	78	24
West Feliciana Parish Sheriff's Office, Civil Fees	64	67
Winn Parish Sheriff's Office, Civil Fees	-	47
Secretary of State, Civil Fees	48,250	27,900
Commission of Insurance, Civil Fees	-	-
Court of Appeal, Civil Fees	4,628	3,965
Parish Council Recording, Civil Fees	691	942
Parish Council New Suits, Civil Fees	98,746	92,154
Parish Council Hearing/Rules, Civil Fees	48,452	45,947
Supreme Court Judicial College, Civil Fees	2,429	2,094
Supreme Court Quasi Offense, Civil Fees	2,000	46
Supreme Court Reporting, Civil Fees	-	-
Southeast Legal Services, Civil Fees	40,415	36,990
Judges Supplemental Comp Fund, Civil Fees	148,240	129,157
Judicial Expense Fund, Civil Fees	73,197	62,796
LA Unclaimed Property, Civil Fees	61,333	30,020
STP Domestic Violence, Civil Fees	2,613	2,958
LA Department of Children & Families, Civil Fees	15,340	12,180

(Continued)

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY**  
**AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**  
**CASH BASIS PRESENTATION**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 6/30/2024
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	2,670,044	1,802,240
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency (must include a separate line for each collection type, as applicable) - Example: Criminal Fines - Other (Additional rows may be added as necessary)		
Other	-	-
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	546,272	290,079
Bond Fee Refunds	302,506	502,569
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	83,513	83,513
Payments to 3rd Party Collection/Processing Agencies	185,276	191,481
<b>Subtotal Disbursements/Retainage</b>	<b>4,522,477</b>	<b>3,424,508</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<b>\$ 10,922,411</b>	<b>\$ 12,419,893</b>
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b> <i>(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.</i>	-	-
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected <i>(i.e. receivable balance)</i>	-	-
Total Waivers During the Fiscal Period <i>(i.e. non-cash reduction of receivable balances, such as time served or community service)</i>	-	-

(Concluded)

OTHER REPORTING REQUIRED BY  
*GOVERNMENT AUDITING STANDARDS*

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

St. Tammany Parish Clerk of Court  
Covington, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Tammany Parish Clerk of Court (Clerk), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Clerk's basic financial statements and have issued our report thereon dated November 4, 2025.

**Report on Internal Control over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and recommendations, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and recommendations as item 2024-002 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and recommendations as items 2024-003 and 2024-004 to be a significant deficiencies.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 recommendations as items 2024-001, 2024-004 and 2024-005.

## The Clerk's Response to Findings

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

## Purpose of This Report

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



EISNERAMPER LLP  
Baton Rouge, Louisiana  
November 4, 2025



**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expressed an unmodified opinion on the financial statements of the St. Tammany Parish Clerk of Court (Clerk) as of and for the year June 30, 2024.
2. Two significant deficiencies and one material weakness in internal controls were reported relating to the audit of the financial statements.
3. Three instances of noncompliance material to the financial statements of the Clerk were reported.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

**2024-001: Audit Law**

*Criteria:* Louisiana Revised Statute 24:513 requires that political subdivisions of the State submit completed audit reports to the Legislative Auditor no later than six months after the fiscal year. Accordingly, the submission due date was December 31, 2024.

*Condition:* The audit was submitted after the statutory deadline, but before the requested extended deadline. In accordance with the provisions for non-emergency extensions promulgated by Louisiana Revised Statute 39:721, the Clerk requested several extensions to complete and submit the audit to the Legislative Auditor. Accordingly, the latest extension request, if approved is November 30, 2025.

*Cause:* The Clerk had turnover with key financial personnel.

*Effect:* State funding could be suspended by the Legislative Auditor. No funds have currently been suspended.

*Recommendation:* We recommend that the Clerk in conjunction with the audit firm take steps to ensure that the audit is not delayed.

*View of Responsible*

*Official:* *We concur with the finding. The Clerk in conjunction with the audit firm, will take steps to ensure that the audit is completed timely.*

**2024-002: Reconciliation of Cash and Investments and Financial Close**

*Criteria:* The system of accounting and controls should include procedures and steps necessary to close the accounting period and prepare the documentation necessary to support the financial statements. This includes system reports, schedules, external statements, or reconciliations that provide support for the balances reported in the financial statements.

In addition, control procedures should be in place that reconcile escrowed balances by case number in the case management application to the respective cash and investment balance available for settlement of these cases. Further, the activity recorded in the case management application should be reconciled to the activity recognized in the Advance Deposit general ledger including the Clerk's fees that are ultimately transferred to and recognized in the General Fund.

*Condition:* There is no established procedure followed where timely reconciliations of all cash and investment accounts to system reports, subsidiary schedules, or external statements.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

**2024-002: Reconciliation of Cash and Investments and Financial Close** (continued)

*Cause:* In a previous year, the Clerk migrated its case management and financial data to a new vendor. This data was not updated prior to the new administration that took office on July 1, 2024.

*Effect:* Material adjustments to cash balances were required. Further, investment renewals and interest accruals were not accounted for properly and required adjustments.

*Recommendation:* We recommend that the Clerk of Court's Office establish a monthly procedure in which every cash and investment is reconciled to system reports, subsidiary schedules, or external statements. Further, research the capabilities of the new case management and financial application, including reports from case management applications, and determine the most effective way to enhance the financial close process with accurate and timely balancing reports and subsidiary ledgers.

*View of Responsible  
Official:*

*We concur with the finding. The Clerk of Court's Office will research the capabilities of the new case management application and determine the most effective way to enhance the financial close process with accurate and timely balancing reports and subsidiary ledgers.*

**2024-003: Capital Assets**

*Criteria:* The system of accounting and controls should include a process where capital assets records are maintained and validated periodically, and the listing of capital assets should be updated each year for assets acquired and disposed.

*Condition:* The Clerk's listing of capital assets was not updated. Further, the assets listed were not consistently categorized making financial reporting difficult.

*Cause:* The Clerk had turnover with key financial personnel.

*Effect:* Capital asset schedules required adjustments in order to reconcile to previous financial reports as well as additions and deletions.

*Recommendation:* Management should update its capital assets schedules to reflect consistent categorization and implement a process where additions and deletions are reconciled to general ledger activity. Further, we recommend that management implement a process whereby capital assets are inventoried periodically.

*View of Responsible  
Official:*

*The Clerk will update the capital assets schedule to reflect consistent categorization and implement a process where additions and deletions are reconciled to general ledger activity. In addition, the Clerk will begin taking periodic inventories of capital assets.*

**2024-004: Pledged Collateral for Deposits**

*Criteria:* In accordance with Louisiana Revised Statute 39:1218, deposits over the Federal Deposit Insurance Corporation (FDIC) limit must be secured by securities serving as collateral.

*Condition:* The Clerk's deposits at the financial institution exceeded the FDIC coverage limit combined with pledged securities and were under-collateralized by approximately \$830,000. The Clerk does not have a process in place to monitor adherence to the state law requirement.

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

**2024-004: Pledged Collateral for Deposits** (continued)

<i>Cause:</i>	The collateral required to be maintained by the fiscal agent was not monitored timely.
<i>Effect:</i>	The Clerk's deposits were uncollateralized and not in compliance with Louisiana Revised Statute 39:1218.
<i>Recommendation:</i>	Management should obtain written evidence of the local bank's compliance with deposit collateral requirements on a monthly basis.
<i>View of Responsible Official:</i>	<i>The Clerk will track values of pledged collateral and compare to bank balances subject to custodial credit risk on a monthly basis.</i>

**2024-005: Unauthorized Bonus Payments to Employees**

<i>Criteria:</i>	Under Louisiana law, local governments must adhere to the Louisiana Constitution (Article VII, Section 14), which prohibits the donation of public funds unless there is a legal obligation or public purpose supported by law. Compensation must be earned and tied to services rendered. Payment of bonuses are generally prohibited as outlined in many Louisiana Attorney General Opinions.
<i>Condition:</i>	The audit identified what appears to be bonus payments to employees, totaling approximately \$40,000. These payments were not part of any approved incentive program, employment contract, or collective bargaining agreement, and lacked documentation justifying the basis or criteria for the additional payments.
<i>Cause:</i>	These unauthorized bonus payments were possibly the result of the following: <ul style="list-style-type: none"><li>• Absence of formal policies governing bonus payments.</li><li>• Lack of oversight and approval mechanisms for discretionary compensation.</li><li>• Misunderstanding or disregard of constitutional and statutory limitations on public expenditures.</li></ul>
<i>Effect:</i>	These payments are potentially a violation of the Louisiana constitution and a misuse of public funds.
<i>Recommendation:</i>	Management should immediately cease all unauthorized bonus payments. Further, Management should develop and implement formal policies governing employee incentives, including clear criteria, approval processes, and documentation requirements. Further, Management should provide training to finance and human resource personnel on constitutional limitations and compensation compliance.
<i>View of Responsible Official:</i>	<i>The Clerk will immediately cease any unauthorized bonus payments and develop and implement formal policies governing employee incentives, including clear criteria, approval processes, and documentation requirements. In addition, the Clerk will provide training to finance and human resource personnel on constitutional limitations and compensation compliance.</i>

**ST. TAMMANY PARISH CLERK OF COURT**  
**COVINGTON, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

FINDINGS – FINANCIAL STATEMENT AUDIT

**2023-001: Budget Act**

<i>Criteria:</i>	A revised amended budget is required to reflect a change in operations when actual expenditures exceed budgeted expenditures by more than 5%
<i>Condition:</i>	Actual expenditures exceeded 5% of the amended budget.
<i>Status:</i>	Resolved

**EISNERAMPER**

**ST. TAMMANY PARISH CLERK OF COURT**

**REPORT ON STATEWIDE  
AGREED-UPON PROCEDURES ON COMPLIANCE AND  
CONTROL AREAS**

**FOR THE YEAR ENDED JUNE 30, 2024**



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**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

To the St. Tammany Parish Clerk of Court and the Louisiana Legislative Auditor

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

The Clerk of Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of performing specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2023 through June 30, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its 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 we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by The Clerk of Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs of the Clerk of Court for the fiscal period July 1, 2023 through June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

The purpose of 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.



EISNERAMPER LLP  
Baton Rouge, Louisiana  
November 4, 2025

ST. TAMMANY PARISH CLERK OF COURT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
JUNE 30, 2024

Schedule A

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read *“no exception noted”* or for step 13 *“we performed the procedure and discussed the results with management”*. If not, then a description of the exception ensues.

**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):

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

*No exception noted.*

ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

*No exception noted.*

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

*No exception noted.*

iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

*No exception noted.*

v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

*No exception noted.*

**ST. TAMMANY PARISH CLERK OF COURT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
JUNE 30, 2024**

Schedule A

- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

*The Clerk of Court has written policies for contracting; however, the policy does not specify (1) detailing types of services requiring written contracts, (3) legal review of contracts, and (5) for the monitoring process for contracts. This is considered an exception.*

- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

*No exception noted.*

- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

*No exception noted.*

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

*The Clerk of Court does not have written ethics policies related to ethics. This is considered an exception.*

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*Not applicable as the Clerk of Court does not have debt service requirements.*

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

*The Clerk of Court does not have a written policy for disaster recovery/business continuity. This is considered an exception.*

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

*No exception noted.*

**2) Board or Finance Committee**

---

- 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:

**ST. TAMMANY PARISH CLERK OF COURT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
JUNE 30, 2024**

Schedule A

- i. Observe whether 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.

*Procedure is not applicable to entities managed by a single elected official. The Clerk is a single elected official who manages the Clerk of Court. As such, this procedure is not applicable.*

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

*Procedure is not applicable to entities managed by a single elected official. The Clerk is a single elected official who manages the Clerk of Court. As such, this procedure is not applicable.*

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

*Procedure is not applicable to entities managed by a single elected official. The Clerk is a single elected official who manages the Clerk of Court. As such, this procedure is not applicable.*

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

*Procedure is not applicable to entities managed by a single elected official. The Clerk is a single elected official who manages the Clerk of Court. As such, this procedure is not applicable.*

**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 accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

*A listing of bank accounts was provided and included a total of 47 bank accounts. Management identified the entity's main operating account. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we selected 5 bank accounts (1 main operating and 4 randomly) and obtained the bank reconciliations for the month ending June 30, 2024, resulting in 5 bank reconciliations obtained and subjected to the below procedures.*

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

**ST. TAMMANY PARISH CLERK OF COURT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
JUNE 30, 2024**

Schedule A

*For 1 of the 5 bank reconciliations, no reconciliation was prepared for June 30, 2024. No other exceptions were noted.*

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

*For 1 of the 5 bank reconciliations, no reconciliation was prepared for June 30, 2024. No other exceptions were noted.*

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

*For 1 of the 5 bank reconciliations, no reconciliation was prepared for June 30, 2024. No other exceptions were noted.*

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

---

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

*A listing of deposit sites was provided and included a total of 1 deposit site. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we randomly selected 1 deposit site and performed the procedures below.*

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

*A listing of collection locations for each deposit site selected in procedure #4A was provided and included a total of 1 collection location. No exceptions were noted as a result of performing this procedure.*

*From each of the listings provided, we randomly selected one collection location for each deposit site. Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.*

- i. Employees responsible for cash collections do not share cash drawers/registers;

*No exception noted.*

- ii. Each employee responsible for collecting cash is not also 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 exception noted.*

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

*No exception noted.*

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

*No exception noted.*

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

*No exception noted.*

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

*We randomly selected 2 deposit dates for each of the 5 bank account selected in procedure #3A. We obtained supporting documentation for each of the 10 deposits and performed the procedures below.*

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

*No exception noted.*

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

*No exception noted.*

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

*No exception noted.*

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

*No exception noted.*

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

*For all deposits selected, the actual deposits per the bank statement could not be traced to the general ledger. This is considered an exception.*

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

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

*The listing of locations that process payments for the fiscal period was provided and included 1 disbursement location. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we randomly selected the one payment processing location and performed the procedures below.*

- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

*The listing of employees involved with non-payroll purchasing and payment functions for each payment processing location selected in procedure #5A was provided. No exceptions were noted as a result of performing this procedure.*

*Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.*

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

*No exception noted.*

- ii. At least two employees are involved in processing and approving payments to vendors;

*No exception noted.*

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

*For all items selected, personnel responsible for processing payments is not prohibited from adding/modifying vendor files, and no other personnel periodically review changes to vendor files. This is considered an exception.*

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

*No exception noted.*

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

*No exception noted.*

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that

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the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and

*A listing of non-payroll disbursements for each payment processing location selected in procedures #5A was provided related to the reporting period. No exceptions were noted as a result of performing this procedure.*

*From each of the listings provided, we randomly selected 5 disbursements and performed the procedures below.*

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

*No exceptions noted.*

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

*For all 5 disbursements selected for testing, the personnel responsible for processing payments is not prohibited from adding/modifying vendor files, and no other personnel periodically review changes to vendor files. This is considered an exception.*

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

*No exception noted.*

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

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

*A listing of cards was provided. No exceptions were noted as a result of performing this procedure.*

- 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

*From the listing provided, we randomly selected 3 credit cards used in the fiscal period. We randomly selected one monthly statement for each of the 3 cards selected and performed the procedures noted below.*

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved)

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by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported; and

*For 1 of 3 monthly credit card statements obtained, the statement was reviewed and approved by same individual who was the card holder. This is considered an exception.*

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

*No exception noted.*

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

*We randomly selected 10 transactions, or all transactions if less than 10 from each statement and obtained supporting documentation for the transactions. A total of 17 transactions were selected and for each transaction, observed that it was supported by (1) an original itemized receipt that identified 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). No exceptions noted.*

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

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

*The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we randomly selected 5 reimbursements and performed the procedures below.*

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

*No exception noted.*

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

*No exception noted.*

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- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by "Written Policies and Procedures", procedure #1A(vii); and

*No exception noted.*

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

*No exception noted.*

**8) Contracts**

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- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

*An active vendor list for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we randomly selected 3 contracts and performed the procedures below.*

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

*No exception noted.*

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

*No exception noted.*

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

*No exception noted.*

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

*No exception noted.*

**9) Payroll and Personnel**

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

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*A listing of employees/elected officials employed during the fiscal year was provided. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we randomly selected 5 employees/officials and performed the specified procedures.*

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

*We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected in procedure #9A.*

- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

*No exception noted.*

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

*For 4 of the 5 employees tested, no supervisor approval was noted on timecard for attendance and leave.*

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

*No exception noted.*

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

*No exception noted.*

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

*A listing of employees/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we randomly selected 2 employees/officials and performed the specified procedures.*

- 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.

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*No exceptions noted.*

**10) Ethics**

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

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

*No exception noted.*

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

*No exception noted.*

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

*No exception noted.*

**11) Debt Service**

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

*Not applicable as the Clerk of Court did not issue any bonds/notes in the fiscal period.*

- 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).

*Not applicable as the Clerk of Court does not have any bonds/notes outstanding at the end of the fiscal period.*

**12) Fraud Notice**

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

*This procedure deemed not applicable as the Clerk of Court had no known allegations during the fiscal period.*

*No exceptions noted.*

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

*No exception noted.*

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

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

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

*We performed the procedure and discussed the results with management.*

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

*We performed the procedure and discussed the results with management.*

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

*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 Payroll and Personnel procedure #9C. Observe evidenced that the selected terminated employees have been removed or disabled from the network.

*We performed the procedure and discussed the results with management.*

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

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

*We performed the procedure and discussed the results with management.*

**14) Prevention of Sexual Harassment**

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

*No exceptions noted.*

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

*No exception noted.*

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

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

*No exception noted.*

- ii. Number of sexual harassment complaints received by the agency;

*No exception noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

- v. Amount of time it took to resolve each complaint.

*No exceptions noted.*

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Management has reviewed and will address the exceptions noted above.