ORLEANS PARISH JUVENILE COURT

FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2023

ORLEANS PARISH JUVENILE COURT
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Year Ended December 31, 2023

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INDEPENDENT AUDITORS' REPORT

The Honorable Judge En Banc
Orleans Parish Juvenile Court
New Orleans, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the of the Orleans Parish Juvenile Court ("OPJC") as of and for the year ended December 31, 2023, and the related notes to the 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 OPJC's, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof 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 OPJC 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 OPJC's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the OPJC'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 OPJC'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 and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, 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 management's discussion and analysis and budgetary comparison schedules 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 our opinions on the financial statements that collectively comprise OPJC's basic financial statements. Schedules II through VI as listed in the Table of Contents are presented for purposes of additional analysis and are not required part of the basic financial statements.

The schedules previously referred to are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding the completeness in recorded net position, Schedules II through VI are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2024, on our consideration of the OPJC'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 OPJC'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 OPJC's internal control over financial reporting and compliance.

Bruno & Tervalon LLP

New Orleans, Louisiana
June 14, 2024

REQUIRED SUPPLEMENTARY INFORMATION (PART I)

Introduction to the Two Types of Financial Statements

As financial managers for **Orleans Parish Juvenile Court (OPJC),** we offer readers of these financial statements an overview and analysis of the financial activities of **OPJC.** This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in **OPJC's** financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns. **OPJC** uses governmental and fiduciary funds. The fiduciary activities are reported in a separate Statement of Fiduciary Net Position. The accounting used for fiduciary funds is much like that used for proprietary funds. The fiduciary activities are reported in a Statement of Fiduciary Net Position. The fund financial statements (Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance), show the results of operations, and financial position using the *current financial resources* measurement focus and the *modified accrual* basis of accounting, emphasizing the change in fund balance because of the current year's operations as well as the number of resources available to spend. The government- wide financial statements (Statement of Net Position and Statement of Activities), show the results of operations and financial position using the *total economic resources* measurement focus and the *accrual* basis of accounting, which emphasize the long-term financial picture and are very similar to the financial statements of private-sector for-profit enterprises.

OPJC is the fiduciary for ensuring that the assets reported in the fiduciary fund are used for their intended purposes. All the fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from **OPJC's** government-wide financial statements because **OPJC** cannot use these assets to *finance* its operations.

The difference in *measurement focus* affects the types of transactions and events that are reported in the operating statement. Specifically, since *fund* statements are concerned with only *current* financial resources, noncurrent assets, and liabilities, as applicable are not shown on the Balance Sheet, and their related expenses are not reflected in the operating statements; *government-wide* financial statements *include* noncurrent assets and liabilities and their related expenses. Because the fund level statements reflect current financial resources, the full purchase price of capital assets in 2023 and 2022 for **OPJC** was $62,675 and $15,287, respectively. In contrast, since the *government-wide* statements focus on *total* economic resources, capital assets are shown as noncurrent assets on the Statement of Net Position (with their related accumulated depreciation), and a portion of their purchase price has been allocated as depreciation expense on the Statement of Activities, as is the practice in private- sector enterprises. On the liability side, the fund-level Balance Sheet and the government- wide Statement of Net Position have no long-term obligations at December 31, 2023 and 2022.

The second difference between fund and government-wide financial statements is the basis of accounting, or the timing of the recognition of transactions and events. Fund statements use the modified accrual basis of accounting, which recognizes revenues when they are earned, only so long as they are collectible within the fiscal period, and expenditures when they are due (hence the elimination of long-term liabilities from the Balance Sheet). The government-wide financial statements and the fiduciary fund use the full accrual basis of accounting: revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the receipt or disbursement. In layman's terms, fund financial statements focus on the current fiscal year, and the resources that are available and spendable, and government-wide statements focus on the overall economic position, both short and long term. The following table summarizes these differences.

Overview of Difference in Funds and Government-Wide Financial Statements

	Government-Wide Statements	Governmental Funds	Fiduciary Funds
Scope	Government (except fiduciary funds)	The activities of OPJC that are not fiduciary	Instances in which OPJC is the agent for someone else's resources
Required financial of statements net	Statement of Net Position	Balance Sheet	Statement of changes in fiduciary net of position
	Statement of activities	Statement of revenues, expenditures, and changes in fund balance	
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities both financial, short term and long term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long term; the fuduciary funds do not currently contain capital assets although they can
Type of inflow/outflow	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year expenditures when goods or services have been received	All agency funds received or paid during the year

The presentation of the two sets of financial statements is also different. On the fund level, the Balance Sheet shows Assets, Liabilities, and Fund Balance, with a reconciliation to the net position figure which appears at the bottom ·of the government-wide Statement of Net Position. All assets and liabilities on the Balance Sheet are current. Fiduciary activities are reported in a separate Statement of Fiduciary Net Position. The accounting used for fiduciary funds is much like that used for proprietary funds. The government-wide Statement of Net Position shows assets and liabilities are separated into current and noncurrent, and Net Position (the difference between the two). All of **OPJC's** net position balance is unrestricted.

A significant difference lies in the presentation of the operating statement. The fund Statement of Revenues, Expenditures, and Fund Balance lists revenues followed by the detailed list of expenditures (separated into direct and indirect) and ends with the *fund balance reconciliation.* This familiar statement answers the question, "Did this year's operations increase or decrease fund balance?" (available financial resources). The L-shaped government-wide Statement of Activities, which is read across then down, answers the question "How much did it cost to provide this service?" so it begins with the expenses of each function, followed by *program revenues* (the specific revenues provided by users of the services), to derive at net (expense) revenue (the difference between program revenues and expenses). Reading down the net column, general revenues are added to calculate the change in net position, which is reconciled to net position at the end of the year.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

In addition to the basic financial statements and accompanying notes, the report also presents certain required and other supplementary information.

Using This Annual Report

Our auditors have provided assurance in their independent auditors' report located immediately preceding this Management's Discussion and Analysis. That opinion is qualified with respect to the basic financial statements. Varying degrees of assurances are being provided by the auditors regarding the other information included in this report. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each of the other parts of this report.

Financial Highlights and Analysis

How 2023 Compares with 2022 - Statement of Net Position

The following table provides condensed information from the Statement of Net Position for 2023 and 2022.

Statement of Net Position Comparative Data

	2023	2022
Current assets	$ 1,368,116	$ 1,408,425
Capital assets, net	91,831	58,974
Total assets	1,459,947	1,467,399
Current liabilities	589,599	485,950
Total liabilities	589,599	485,950
Net Position		
Net investment in capital assets	91,831	58,974
Unretricited	778,517	922,475
Total net position	$ 870,348	$ 981,449

For 2023, net position decreased from $981,449 in 2022 to $870,348, representing a change in net position of $111,101. The net change was the result of a decrease in grant income from **OPJC's** funding sources to enhance service delivery in 2023.

For 2022, net position decreased from $1,144,422 in 2021 to $981,449 representing a change in net position of $162,973. The net change was a result of a decrease in grant income from **OPJC's** funding sources to enhance service delivery in 2022.

How 2023 Compares with 2022 – Statement of Activities

The following table below gives comparative data from the Statement of Activities for the years ended December 31, 2023 and 2022:

Statement Of Activities Comparative Data
For the Years End December 31,

	2023	2022
Revenues		
Charges for services	$ 62,225	$ 122,694
Operating grants	944,071	1,559,654
On-behalf	3,529,818	2,488,708
Other income	3,881	1,750
Total revenues	4,539,995	4,172,806
Expeneses		
Juvenile Court	4,651,096	4,335,779
Total expenses	4,651,096	4,335,779
Change in net position	(111,101)	(162,973)
Net position beginning of year	981,449	1,144,422
Net position end of year	$ 870,348	$ 981,449

For the year ended December 31, 2023, total revenues increased from $4,172,806 in 2022 to $4,539,995 in 2023. The increase was primarily due to the level of funding obtained from agencies.

For the year ended December 31, 2022, total revenues increased from $3,994,958 in 2021 to $4,172,806 in 2022. The increase was primarily due to the level of funding obtained from agencies and service charges for its program service delivery.

Total expenses for the year ended December 31, 2023 increased from $4,335,779 in 2022 to $4,651,096 in 2023 due to insurance, office supplies, and professional services.

Comparatively, total expenses for the year ended December 31, 2022, increased from $3,976,416 in 2021 to $4,335,779 in 2022 due to costs of books, printing and copying, office supplies, and professional education materials.

Budgetary Comparison Information

OP JC adopts an annual budget for its General and Special Revenue Funds.

The following table below shows the amounts for the original budget, final budget, and actual results for 2023 and 2022.

2023 and 2022 Budgetary Comparison Data
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
Revenues	$ 4,161,474	$ 4,218,947	$ 4,539,995
Total revenues	4,161,474	4,218,947	4,539,995
Operating expenditures	4,161,474	4,339,949	4,683,953
Total expenditures	4,161,474	4,339,949	4,683,953
Total other financing sources	-	-	-
Change in fund balance	-	(121,002)	(143,958)
Fund balance beginning of year			922,475
Fund balance end of year			$ 778,517

The original budget was adopted and received no amendments for the General and Special Revenue Funds by **OPJC** for 2023. See Page 28 for notes to the budgetary data information.

2022 and 2021 Budgetary Comparison Data
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual
Revenues	$ 4,238,497	$ 4,238,497	$ 4,172,806
Total revenues	4,238,497	4,238,497	4,172,806
Operating expenditures	4,339,949	4,339,949	4,323,354
Total expenditures	4,339,949	4,339,949	4,323,354
Total other financing sources	-	-	-
Change in fund balance	(101,452)	(101,452)	(150,548)
Fund balance beginning of year			1,073,023
Fund balance end of year			$ 922,475

Overall Analysis

The overall decrease in cash of $167,084 at December 31, 2023 was due to a combination of factors resulting from a change in net position such as a decrease in amounts receivable. The change in net position of a negative balance of $(111,101) results primarily from a combination of costs.

Comparatively, the overall decrease in cash of $168,426 at December 31, 2022 was due to a combination of factors resulting from a change in net position to include a decrease in accounts receivable. The change in net position of $(162,973) results primarily from a combination of costs.

Requests for Information

This financial report is designed to provide a general overview of the finances of OP JC for all interested parties in its finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Fiscal Administrator for OPJC, 1100 Milton Street, New Orleans, LA.

BASIC FINANCIAL STATEMENTS

ORLEANS PARISH JUVENILE COURT

STATEMENT OF NET POSITION
December 31, 2023

	Governmental Activities
ASSETS	
Current assets:	
Cash	$ 938,863
Grants receivable	362,945
Interfund receivables	43,993
Prepaid items and other assets	22,315
Total current assets	1,368,116
Noncurrent assets:	
Capital assets, net	91,831
Total noncurrent assets	91,831
Total assets	1,459,947
LIABILITIES	
Current liabilities:	
Accounts payable	42,468
Accrued expenses	6,652
Deferred revenue	7,649
Invested in capital assets	137,300
Interfund payable	395,530
Total current liabilities	589,599
Total liabilities	589,599
NET POSITION	
Net investment in capital assets	91,831
Unrestricted	778,517
Total net position	870,348
Total liabilities & net position	$ 1,459,947

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT

STATEMENT OF ACTIVITIES
Year Ended December 31, 2023

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES CHARGES FOR SERVICES	PROGRAM REVENUES OPERATING GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
Governmental activities:				
Juvenile Court	$ 4,651,096	$ 62,225	$ 944,071	$ (3,644,800)
Total governmental activities	4,651,096	62,225	944,071	(3,644,800)
General Revenues				
On behalf payments				3,529,818
Other income				3,881
Total general revenues				3,533,699
Change in net position				(111,101)
Net position - beginning				981,449
Net position - ending				$ 870,348

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT

BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2023

	General Fund	Special Revenue Fund	Total Governmental
ASSETS			
Cash	$ 709,219	$ 229,644	$ 938,863
Grants receivable	362,945	-	362,945
Interfund receivable	8,586	35,407	43,993
Prepaid items and other assets	22,315	-	22,315
Total assets	1,103,065	265,051	1,368,116
LIABILITIES			
Accounts payable	42,468	-	42,468
Accrued expenses	6,652	-	6,652
Deferred revenue	7,649	-	7,649
Invested in capital assets	137,300	-	137,300
Interfund payable	395,530	-	395,530
Total liabilties	589,599	-	589,599
FUND BALANCES			
Nonspendable	-	-	-
Committed	-	265,051	265,051
Unassigned	513,466	-	513,466
Total fund balances	513,466	265,051	778,517
Total liabilities & fund balances	$ 1,103,065	$ 265,051	$ 1,368,116

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
Year Ended December 31, 2023

Total fund balances - governmental funds	$	778,517
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		91,831
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.		-
Net position of governmental activities	$	870,348

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended December 31, 2023

	General Fund	Special Revenue Fund	Total Governmental
REVENUES			
On-behalf payments for salaried and fringe benefits	$ 3,529,818	$ -	$ 3,529,818
Fines and fees	45,824	16,401	62,225
Grants income	704,785	-	704,785
Contractual services	230,809	-	230,809
Court costs	8,477	-	8,477
Other income	3,881	-	3,881
Total revenue	4,523,594	16,401	4,539,995
EXPENDITURES			
Direct:			
On-behalf payments for salaried & fringe benefits	2,487,528	-	2,487,528
Salaries	155,714	-	155,714
Payroll taxes	11,912	-	11,912
Judges expenses	9,337	-	9,337
Court reporter & interpreter fees	11,382	-	11,382
Total direct expenditures	2,675,873	-	2,675,873
Indirect			
Bank charges & fees	704	25	729
Communication	35,537	-	35,537
Equipment & furniture	2,607	-	2,607
Equipment rental & maintenance	36,813	-	36,813
Insurance	68,372	-	68,372
Office expenses	17,880	-	17,880
Office supplies & expenditures	100,190	-	100,190
Professional education & dues	137,188	-	137,188
Professional services	1,369,069	-	1,369,069
Record storage	54,921	-	54,921
Renovations & improvements	22,314	-	22,314
Other expenditures	29,332	133,128	162,460
Total indirect expenditures	1,874,927	133,153	2,008,080
Total expenditures	4,550,800	133,153	4,683,953
Change in fund balances	(27,206)	(116,752)	(143,958)
Fund balances beginning of year	540,672	381,803	922,475
Fund balances end of year	$ 513,466	$ 265,051	$ 778,517

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended December 31, 2023

Net changes in fund balances - total governmental funds	$ (143,958)
Governmental fimds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful life as depreciation expense. This is the amount by which deprecation expense exceeds capital outlay.	(33,688)
Change in compensated absences payable	288,747
Change in net position of governmental activities	$ 111,101

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
Year Ended December 31, 2023

	Fiduciary Fund
ASSETS	
Cash and cash equivalents	$ 180,017
Interfund receivable	395,530
Total Assets	575,547
LIABILITIES	
Fines collections payable	27,058
Interfund payable	43,993
Unprocessed payments	108,472
Bonds outstanding	396,024
Total Liabilities	$ 575,547

The accompanying notes are an integral part of these financial statements.

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES:

Background

The Louisiana Constitution of 1921 provided the foundation for the Orleans Parish Juvenile Court (OPJC) as it exists today. Five (5) elected judges serve as the governing body of OPJC. OPJC has exclusive juvenile jurisdiction in Orleans Parish including, but not limited to abuse, neglect, delinquency, traffic, non-support issues, and all other administrative and judicial matters involving juveniles in Orleans Parish, Louisiana.

Basis of Presentation

The accompanying basic financial statements of OP JC have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, issued in June 1999 and as amended.

Reporting Entity

GASB Statement No. 14, as subsequently amended by GASB Statement Nos. 39 and 61, The Financial Reporting Entity established standards for defining and reporting on the financial entity. GASB Statement No. 14 indicates the focal point for identifying the financial reporting entity is the primary government, which is any state government or general-purpose local government or a special purpose government that meets all of the following criteria: a) has a separately elected governing body; b) is legally separate; and c) is fiscally independent of other state and local governments.

In addition, OPJC is financially independent of other governments. Although OPJC conducts its business from a building provided by the City of New Orleans as discussed in NOTE 5, this support is considered incidental in relation to OPJC's total revenues and expenditures.

Accordingly, management has concluded that OPJC is the financial reporting entity within the meaning of the provisions of GASB Statement Nos. 14, 39 and 61.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all activities of OPJC. OPJC is a governmental activity of a special purpose government.

OPJC's Statement of Activities demonstrates the degree to which the expenses of a given function are offset by function revenues. Direct expenses are those that are clearly identifiable with a specific function. Indirect costs are included in expenses reported by function. Program revenues include charges for services and operating grants.

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

OPJC's Statement of Activities demonstrates the degree to which the expenses of a given function are offset by function revenues. Direct expenses are those that are clearly identifiable with a specific function. Indirect costs are included in expenses reported by function. Program revenues include charges for services and operating grants.

Separate financial statements are provided for OPJC's governmental funds. OPJC's government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, OPJC considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

OPJC reports its governmental funds as follows:

General Fund

The General Fund is used to account for all resources of OPJC.

The operations of the General Fund are comprised of the General Fund’s assets, liabilities, fund balance, revenues, and expenditures, as related to the fiscal operations of OPJC.

Fund balance is reported as spendable and non-spendable. The unassigned classification represents amounts not restricted, assigned, or committed. The non-spendable represents amounts not in a spendable area.

Net Position

OPJC has implemented GASB Statement No.63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflow of Resources, and Net Position. This standard provides guidance for reporting the financial statement elements of deferred outflows of resources and deferred inflows of resources. Deferred outflows represent the consumption of the government's net position that is applicable to a future reporting period. Deferred inflows represent the acquisition of net position that is applicable to a future reporting period.

Because deferred outflows and deferred inflows are, by definition, neither assets nor liabilities, the statement of net assets title is now referred to as the statement of net position. The statement of net position reports net position as the difference between all other elements in a statement of net position and should be displayed in three components: net investment in capital assets, restricted net position (distinguishing between major categories of restrictions), and unrestricted net position.

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Net Investment in Capital Assets

This component of net position consists of capital assets, net accumulated depreciation and reduced by the outstanding debt attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the position of the debt attributable to the unspent proceeds is not included in this component of net position. Rather, that portion is included in the same component of net position as the unspent proceeds.

Restricted

This component reports the net position with externally imposed constraints placed on their use by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted

Unrestricted net position is the balance (deficit) of all other elements in a statement of net position remaining after net investment in capital assets and restricted net position.

Salaries of the Judges of OPJC, which are paid directly by the Supreme Court of Louisiana, are not included in the financial statements presented herein since such salaries are earned by the respective Judges for serving in their capacities as State Judges and not for compensation in their roles as management of OPJC.

The Judges receive no compensation for serving in their capacity as Judges En Banc of OPJC.

Additionally, OPJC has no authority in the determination of these salary amounts or the duties of these individuals in their capacities as State Judges. For the same reasons, certain expenditures incurred by these Judges and paid directly by the Supreme Court of Louisiana are likewise excluded from these: financial statements.

Special Revenue Fund

Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditures for specified purposes.

Because the restriction is for specified purposes, the fund balance is reported as committed.

Fiduciary Fund

Fiduciary Fund reporting focuses on net position and changes in net position.

OPJC's Fiduciary Fund accounts for assets held by OPJC as an agent. This fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. Consequently, OPJC's these activities are excluded from government-wide and governmental fund financial statements because the assets of fiduciary funds cannot be used to finance operations of the Court.

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

The fiduciary Fund has no measurement focus but uses the accrual basis of accounting.

Budgets

At a public meeting on December 20, 2022, the Judges *En Banc* adopted a budget for the year ended December 31, 2023. Further, in compliance with the Budget Act, the Judges *En Banc* adopted a budget for the year ended December 31, 2024, on December 20, 2023.

As further described in NOTE 10, salary and fringe benefit payments made by the City of New Orleans and the Louisiana Supreme Court on behalf of OP JC are included as revenues and personnel costs in the accompanying financial statements for the General Fund. These on-behalf payments are budgeted for and controlled by the City of New Orleans and the Louisiana Supreme Court. As previously described, because the City of New Orleans and the Louisiana Supreme Court have responsibility for the referenced budgets, any budget variances resulting from on-behalf payments do not constitute violations of Louisiana statutes.

Cash includes amounts in demand deposits. Under state law, OPJC may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States of America.

Interfund Receivables and Payables

During operations, numerous transactions occur between individual funds. These receivables and payables are classified as interfund receivables and payables on the balance sheet. Interfund receivables and payables between funds within governmental activities are eliminated · in the statement of net position for a resulting net interfund receivable or payable.

Prepaid Items and Other Assets

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. OPJC maintains a threshold level of $2,500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and depreciation is recorded in the Statement of Activities. Since assets are scrapped when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over the following, useful life:

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Descriptions	Estimated Life
Vehicles	5 years
Computer equipment	5 years
Office equipment	5 years
Furniture and fixtures	5 years
Leasehold improvments	15 years

In the fund financial statements, capital assets are accounted for as capital outlay expenditures of the fund upon acquisition. Capital assets reported herein include only those assets purchased by OPJC and do not reflect assets obtained and used from other sources.

Compensated Absences

Contract employees compensated under various grants earn "paid time off' only on a semi-monthly basis. At year end, accrued leave earned but unused by those contract employees, if any, is rolled over and paid, or expires within six months after year end. On December 31, 2023 there were no contract employees who had earned "paid time off' that was unpaid.

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as, expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

Use of Estimates

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

Fund Balance Reporting

OPJC has adopted GASB Statement No. 54. The reporting standard established a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB Statement No. 54 provides for two major types of fund balances, which are non-spendable and spendable. Non spendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. OPJC has prepaid items and other assets that are considered non-spendable.

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

In addition to the non-spendable fund balance, GASB Statement No. 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: Fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: Fund balances that contain self-imposed constraints of the government from its highest level of decision-making authority.
- Assigned: Fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: Fund balance of the general fund that is not constrained for any particular purpose.

OPJC has classified its fund balance within the following hierarchy:

- Non-spendable: OPJC's prepaid expenses are classified as non-spendable.
- Spendable: OPJC currently has no funds classified as restricted or assigned. Committed fund balance represents legally restricted expenses while the remaining fund balance is unassigned.
- Restricted and Unrestricted Resources

It is OPJC's practice to first apply restricted resources when expenses are unearned for the restricted purpose.

Restricted and Unrestricted Resources

It is OPJC's practice to first apply restricted resources when expenses incurred for the restricted purpose.

NOTE 2 – CASH:

On December 31, 2023, OPJC's total cash in demand deposit accounts was $938,863, composed of $709,219 of cash in the General Fund and $229,644 in the Special Revenue Fund. These deposits are stated at cost, which approximates market.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must always equal the amount on deposit with the fiscal agent bank. These securities are held in the rate of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

OPJC maintains non-interest-bearing accounts at a local bank. On December 31, 2023, OPJC has a carrying balance of $938,863. These deposits are secured from risk by $250,000 of federal deposit insurance and unsecured from risk by $688,863 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Custodial credit risk is the risk that, in the event of a failure of a financial institution or counterparty, OPJC would not be able to recover its deposits, investments, or collateral securities that are in the possession of an outside party.

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES:

Interfund receivables and payables on December 31, 2023, consisted of interfund advances between the General Fund, Special Revenue Fund and Fiduciary Fund as follows:

	Interfund Receivable	Interfund Payable
General Fund	$ 8,586	$ 395,530
Special Revenue Fund	35,407	-
Fiduciary Fund	395,530	43,993
	$ 439,523	$ 439,523

The net interfund activities between the General and Special Revenue Funds results in a net interfund payable of $395,530 on December 31, 2023.

NOTE 4 – CAPITAL ASSETS:

The following is a summary of changes in capital assets and accumulated depreciation on December 31, 2023:

	Balance December 31, 2022	Additions	Deletions	Balance December 31, 2023
Vehicles	$ 154,254	$ -	$ -	$ 154,254
Computer equipment and software	972,670	-	-	972,670
Office equipment	228,126	62,675	-	290,801
Furniture and fixtures	75,153	3,870	-	79,023
Leasehold and improvements	1,942	-	-	1,942
Total capital assets	1,432,145	66,545	-	1,498,690
Less: accumulated depreciatior	(1,373,171)	(33,688)	-	(1,406,859)
Capital assets, net	$ 58,974	$ 32,857	$ -	$ 91,831

Depreciation expense charged for the year ended December 31, 2023, was $33,688.

The building which OPJC occupies and uses to conduct its operations is owned by the City of New Orleans. However, OPJC does not pay rent to the city.

NOTE 5 – BONDS OUTSTANDING:

Bonds outstanding represent monies paid by defendants for their release from court custody. The amount of each bond will be reimbursed to the defendant upon his/her appearance for trial and/or will be forfeited towards arrearage due for fines, fees, or non-support. Management would endeavor to have on hand up to $250,000 for any unclaimed bonds payable.

NOTE 6 – UNPROCESSED PAYMENTS:

Unprocessed payments represent monies received from individuals which include, but is not limited to, restitution, unclaimed bonds, and child support.

NOTE 7 – OPERATING LEASES:

OPJC leases office equipment under a non-cancellable operating lease terminating in December 2023. Lease expense for the year ended December 31, 2023 was $18,949.

NOTE 8 – RISK MANAGEMENT:

OPJC is exposed to various risks of loss related to torts, theft, or damage to and destruction of assets. The City of New Orleans provides commercial insurance for OPJC in amounts sufficient to insure OPJC against claims resulting from any of those risks. In addition, OPJC provides its own insurance coverage for crime and property.

NOTE 9 – EXPENSES OF THE COURT PAID BY OTHERS:

The accompanying financial statements do not include certain portions of OPJC's expenses paid directly by other governmental entities. Expenses for OPJC paid by the City of New Orleans include courtroom space, office space, utilities, insurance, and certain capital improvements. The Louisiana Supreme Court provides for the services of the Judges of OPJC.

Major portions of the salaries and related benefits of OPJC's administrative and support staff are also paid by other governmental entities. Salary and fringe benefit payments made by The City of New Orleans and the Louisiana Supreme Court, in the amounts of $1,943,837 and $549,489, respectively, are included in the accompanying financial statements for the General Fund as revenues and personnel costs. The fringe benefit payments noted above, made by the City of New Orleans on behalf of OPJC includes contributions of $228,860 to the Municipal Employees' Retirement System of the City of New Orleans.

Personnel of OP JC are classified as non-exempt employees of the City of N ew Orleans. As such, the reporting requirements of GASB 75 (Accounting and Financial Reporting for Post-Employment Benefits Other than Pension) effective for fiscal years beginning after June 15, 2017, are accounted for in the financial statements of the City of New Orleans.

In addition to the expenses mentioned above, OPJC received $1,036,492 of funding from city appropriations, which is included in contractual services in the statement of revenues, expenditures, and changes in fund balances.

NOTE 10 – CONCENTRATION OF CREDIT RISK:

OPJC receives on its behalf payments and appropriations from the City of New Orleans. If the amount of revenues received from the City of New Orleans falls below planned levels, OPJC's operating results could be adversely affected.

NOTE 11 – FEDERALLY ASSISTED PROGRAMS:

OPJC participates in several federally assisted programs. OPJC's programs have been audited in prior years in accordance with the Uniform Guidance. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for future examinations. OPJC's management believes that future examinations would not result in any significant disallowed costs.

NOTE 12 – PER DIEM:

The Judges serving in their capacity as the governing board for the OP JC received no per diem payments.

REQUIRED SUPPLEMENTARY INFORMATION

ORLEANS PARISH JUVENILE COURT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL GOVERNMENTAL FUNDS BUDGETARY BASIS
Year Ended December 31, 2023

	General Fund			Special Revenue Fund		
	Final Budget	Actual	Variance With Final Budget Positive/ (Negative)	Final Budget	Actual	Variance With Final Budget Positive/ (Negative)
REVENUES						
On behalf payments for salaried and fringe benefits	$ 3,159,075	$ 3,529,818	$ 370,743	$ -	$ -	$ -
Grant income	821,784	704,785	(116,999)	-	-	-
Contractual services	153,188	230,809	77,621	-	-	-
Court costs	1,650	8,477	6,827	-	-	-
Fines and fees	65,450	45,824	(19,626)	15,300	16,401	1,101
Other income	2,500	3,881	1,381	-	-	-
Total Revenues	4,203,647	4,523,594	319,947	15,300	16,401	1,101
EXPENDITURES						
On behalf payments for salaried and fringe benefits	2,494,765	2,487,528	7,237	-	-	-
Salaries	121,632	155,714	(34,082)	-	-	-
Payroll taxes	9,304	11,912	(2,608)	-	-	-
Judges expense	9,500	9,337	163	-	-	-
Court reporters and interpreter fees	-	11,382	(11,382)	-	-	-
Juvenile transportation and drug testing	1,000	-	1,000	-	-	-
Books, printing, and copying	15,000	704	14,296	-	25	(25)
Communication	20,000	35,537	(15,537)	-	-	-
Equipment and furniture	50,000	2,607	47,393	-	-	-
Equipment and maintenance	-	36,813	(36,813)	-	-	-
Facilities	-	-	-	-	-	-
Grant Expenses	514,172	-	514,172	-	-	-
Insurance	111,373	68,372	43,001	-	-	-
Office expense	4,285	17,880	(13,595)	-	-	-
Office supplies	40,000	100,190	(60,190)	-	-	-
Professional education & dues	41,500	137,188	(95,688)	-	-	-
Professional services	867,268	1,369,069	(501,801)	-	-	-
Record storage	-	54,921	(54,921)	-	-	-
Renovations and improvements	35,000	22,314	12,686	-	-	-
Other expenditures	5,150	29,332	(24,182)	-	133,128	(133,128)
Total Expenditures	4,339,949	4,550,800	(210,851)	-	133,153	(133,153)
Excess (deficiency) of revenues over expenditures	(136,302)	(27,206)	(109,096)	15,300	(116,752)	132,052
Net Changes in Fund Balance	$ (136,302)	$ (27,206)	$ 109,096	$ 15,300	$ (116,752)	$ (132,052)
Fund Balances, Beginning		540,672			381,803	
Fund Balances, Ending		$ 513,466			$ 265,051	

ORLEANS PARISH JUVENILE COURT

NOTES TO BUDGETARY DATA INFORMATION
Year Ended December 31, 2023

The Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budgeted and Actual presents a comparison of **OPJC'**s legally adopted original budget and final (non-GAAP basis) with actual data on a budgetary basis. The accounting principles applied by **OPJC** for the purposes of developing data for its budget differ from those used to present the basic financial statements (GAAP Basis).

A reconciliation of the previously described basis follows:

Excess of expenditures over revenues (budgetary basis)	$ (136,302)
Adjustments	
Amount by which accumulated depreciation capital outlays, net of retirements exceed accumulated depreciation	(33,688)
Change in net position	$ (169,990)

ORLEANS PARISH JUVENILE COURT

NOTES TO BUDGETARY DATA INFORMATION
Year Ended December 31, 2023

In mid-October, preparation of the future year's budget begins with a meeting which includes the Chief Judge, the Judicial Administrator, and the Fiscal Administrator to discuss any guidance that has been provided by the city and to assess the current year's budget as it might inform projections for the upcoming year. Based on the results of that meeting, the Fiscal Administrator then prepares a draft. After review and input from the Judges, the final draft is put on hold until the City finalizes and approves its budget which details what funds will be available to **OPJC** for its operations in the upcoming year. The final draft may need to be amended to reflect the actual amount appropriated **to OPJC.**

Any needed amendments are discussed with the Chief Judge and the Judicial Administrator, and an amended final budget is prepared for presentation to the Judges *En Banc* for final review and approval.

Once the budget is approved by the Judges *En Banc,* the steps outlined in LSA-R.S. 39:130 I et seq. are implemented. Those provisions require **OPJC** to advertise, thirty days in advance thereof, the date, place, and time of a public hearing for the adoption of the future year's budget. The proposed budget is available for inspection by members of the public prior to the hearing. At the hearing the proceedings are recorded, and the Judges are available to address any issues or concerns raised by any members of the public.

The **OPJC** budget is generally approved and adopted in December of the preceding year.

The Fiscal Administrator is charged with the responsibility of supervising staff in the monitoring of revenues and expenditures to ensure that **OPJC** operates within its approved budget.

OTHER SUPPLEMENTARY INFORMATION

ORLEANS PARISH JUVENILE COURT

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
Year Ended December 31, 2023

	Case Processing Fund	Bond Escrow Fund	Special Probation Fund	Traffic Fund	Total
ASSETS					
Cash	$ 46,048	$ 13,955	$ 79,036	$ 90,605	$ 229,644
Interfund receivables	12,715	4,638	18,054	-	35,407
Total assets	$ 58,763	$ 18,593	$ 97,090	$ 90,605	$ 265,051
LIABILITIES & FUND BALANCES					
Liabilities:					
Fine	-	-	-	-	-
Interfund	-	-	-	-	-
Total liabilities	-	-	-	-	-
Fund balances:					
Committed	58,763	18,593	97,090	90,605	265,051
Total fund balances	58,763	18,593	97,090	90,605	265,051
Total liabilities & fund balances	$ 58,763	$ 18,593	$ 97,090	$ 90,605	$ 265,051

ORLEANS PARISH JUVENILE COURT

STATEMENT OF REVENUES, EXPENDITURES CHANGES IN
FUND BALANCES - SPECIAL REVENUE FUNDS
Year Ended December 31, 2023

	Case Processing Fund	Bond Escrow Fund	Special Probation Fund	Traffic Fund	Total
REVENUES					
Fines and fees	$ 189	$ 1,375	$ -	$ 14,837	$ 16,401
Total assets	189	1,375	-	14,837	16,401
EXPENDITURES					
Administrative costs	47,833	17,439	67,881	-	133,153
Total liabilities	47,833	17,439	67,881	-	133,153
TRANSFERS					
Transfers from (to) other funds	-	-	-	-	-
Total transfers	-	-	-	-	-
Change in fund balance	(47,644)	(16,064)	(67,881)	14,837	(116,752)
Fund balances - beginning of year	60,741	28,610	116,536	175,916	381,803
Fund balances - end of year	$ 13,097	$ 12,546	$ 48,655	$ 190,753	$ 265,051

ORLEANS PARISH JUVENILE COURT

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
Year Ended December 31, 2023

	Supporting Fund	Reinstitution Fund	Orleans Public Defender Program Fund	Bond Fund	Total
ASSETS					
Cash	11,500	12,894	2,446	153,177	$ 180,017
Interfund receivables	137,980	24,908	7,905	224,737	395,530
Total assets	149,480	37,802	10,351	377,914	575,547
LIABILITIES					
Fines collection payable	-	24,420	2,638	-	27,058
Bonds outstanding	-	-	-	396,024	396,024
Interfund payables	43,993	-	-	-	43,993
Unprocessed payments	108,472	-	-	-	108,472
Total liabilities	152,465	24,420	2,638	396,024	575,547
Net Position	$ (2,985)	$ 13,382	$ 7,713	$ (18,110)	$ -

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO CHIEF JUDGE
Year Ended December 31, 2023

Chief Judge Name:		Honorable Ranord Darensburg 1/1/2023 - 11/30/2023
Purpose		
Benefits - insurance	$	593
Telephone		900
Dues		2,091
Travel & related expenses		19,731
Total	$	23,315

Chief Judge Name:		Honorable Candice B. Anderson 12/1/2023 - 12/31/2023
Purpose		
Benefits - insurance	$	54
Telephone		82
Dues		345
Total	$	481

Note: The salary and related benefits for the Chief Judge is paid directly by the Supreme Court of Louisiana. As such, the judge receives no compensation for serving in their capacity on the *En Banc* .

ORLEANS PARISH JUVENILE COURT

JUSTICE SYSTEM FUNDING SCHEDULE (COLLECTING/DISBURSING)
Year Ended December 31, 2023

	First Six Month Period Ended June 30, 2023	Second Six Month Period Ended December 31, 2023
Beginning cash on hand	$ -	$ -
Add: Collections		
Filing fees	1,600	1,462
Case processing fees	78	189
Traffic	6,878	14,837
Bond processing fees	950	1,375
Adoption fees	40,755	33,430
Bonds	3,900	1,100
Judges supplemental compensation fees	-	1,564
Other	6,368	6,350
Subtotal collections	60,529	60,307
Less: Disbursements to government and non-profits		
Judges' supplemental fund	1,268	1,888
LA Judicial college court costs	119	123
Subtotal disbursements to government and non-profits	1,387	2,011
Less: Amounts retained by OPJC	36,242	39,846
Less: Disbursements to individuals/3rd party or processing agencies		
Curator	16,000	15,450
Bonds	6,900	3,000
Subtotal disbursements to individual/3rd party or processing agencies	22,900	18,450
Total: Ending balance of amounts not disbursed	$ -	$ -

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

To the Honorable Judges En Banc
Orleans Parish Juvenile Court
New Orleans, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United Statesof America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund and the aggregate remaining fund information and the related notes to the financial statements which collectively comprise the basic financial statements of the Orleans Parish Juvenile Court ("OPJC") as of and for the year ended December 31, 2023, and have issued our report thereon dated June 14, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether OPJC's consolidated financial statements are free from 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 consolidated 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 one instance of noncompliance that is required to be reported under *Government Auditing Standards.*

Purpose of This Report

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

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Bruno & Tervalon LLP

New Orleans, Louisiana
June 14, 2024

ORLEANS PARISH JUVENILE COURT

SCHEDULE OF FINDINGS AND RESPONSES
Year Ended December 31, 2023

I. Summary of Auditors' Results

a. Financial Statements

1. The independent auditors' report expresses an unmodified opinion on the financial statements of the Orleans Parish Juvenile Court.

2. There are no material weaknesses or significant deficiencies disclosed during the audit of the financial statements and reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*

3. There are no instances of noncompliance that is reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*

b. Federal Awards

N/A

c. Management Letter

1. No management letter was issued in connection with the audit for the year ended December 31, 2023.

ORLEANS PARISH JUVENILE COURT

SCHEDULE OF FINDINGS AND RESPONSES
Year Ended December 31, 2023

II. Findings – Financial Statement Audit

No current findings.

III. Summary of Prior Year Findings

2022-001 Late Submission of Audit Report to LLA

Fiscal Year Finding Originated: 2022

Condition:

The report was not submitted to the legislative auditor's office on a timely basis.

Criteria:

LSA-R.S.24.513 States that, "all engagements must be completed and transmitted to the legislative auditor within six months of the close of the auditee fiscal year."

Cause:

The court did not ensure approval of engagement was made with LA Legislative Auditor office in a timely manner.

Effect:

The court was not in compliance with the State Law governing audit engagement completion.

Recommendation:

The court should remain in compliance with the State Law governing audit engagement completion. The audit engagement should be sought through the methods prescribed by the Louisiana Legislative Auditor. A firm should be selected, and approval of the Louisiana Legislative Auditor sought early enough to allow the audit to begin as soon after the close of the fiscal year as is practicable.

Current Status:

Resolved.

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING STATEWIDE AGREED-UPON PROCEDURES

To the Board of Directors of **Orleans Parish Juvenile Court** and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the year ended December 31, 2023. **Orleans Parish Juvenile Court** management is responsible for those C/C areas identified in the SAUPs.

OPJC has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the year ended December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

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

      No exception noted.

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

      No exception noted.

   c) ***Disbursements***, including processing, reviewing, and approving.

      No exception was noted.

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

      No exception was noted.

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

No exception was noted.

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

No exception was noted.

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

No exception was noted.

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

No exception was noted.

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

No exception was noted.

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

No exception was noted.

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

No exception was noted.

l) ***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 was noted.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

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

      No exception was noted.

   b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

      No exception was noted.

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

      No exception was noted.

Bank Reconciliations

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

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

      No exception was noted.

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

      No exception was noted.

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

      No exception was noted.

Collections (excluding electronic funds transfers)

4. 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).

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

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

      No exception was noted.

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

      No exception was noted.

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

      No exception was noted.

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

      No exception was noted.

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

   No exception was noted.

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

   a) Observe that receipts are sequentially pre-numbered.

      No exception was noted.

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

No exception was noted.

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

No exception was noted.

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

No exception was noted.

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

No exception was noted.

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

8. 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).

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

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

No exception was noted.

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

No exception was noted.

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

No exception was noted.

d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

No exception was noted.

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

No exception was noted.

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

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

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

No exception was noted.

b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #8, as applicable.

No exception was noted.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

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

No exception was noted.

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

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

No exception was noted.

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

No exception was noted.

13. Using the monthly statements or combined statements selected under #11 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

    No exception was noted.

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

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

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

        No exception was noted.

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

        No exception was noted.

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

        No exception was noted.

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

        No exception was noted.

Contracts

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

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

        No exception was noted.

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

        No exception was noted.

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

        No exception was noted.

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

        No exception was noted.

Payroll and Personnel

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

    No exception was noted.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #15 above, obtain attendance records and leave documentation for the pay period, and:

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

    No exception was noted.

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

    No exception was noted.

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

No exception was noted.

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

No exception was noted.

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

No exception was noted.

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

No exception was noted.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #15 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

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

No exception was noted.

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

No exception was noted.

Debt Service

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

    No exception was noted.

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

    No exception was noted.

Fraud Notice

23. 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.

    No exception was noted.

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

    No exception was noted.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

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

       No exception was noted.

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

       No exception was noted.

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

No exception was noted.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #15 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

    No exception was noted.

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

    No exception was noted.

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

    a) Number and percentage of public servants in the agency who have completed the training requirements;

    ➢ **There were no Sexual harassment complaints received by agency for FY 2023.**

    b) Number of sexual harassment complaints received by the agency;

    ➢ **There were no Sexual harassment complaints received by agency for FY 2023.**

    c) Number of complaints which resulted in a finding that sexual harassment occurred;

    ➢ **There were no Sexual harassment complaints received by agency for FY 2023.**

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

    ➢ **There were no Sexual harassment complaints received by agency for FY 2023.**

    e) Amount of time it took to resolve each complaint.

    ➢ **There were no Sexual harassment complaints received by agency for FY 2023.**

    No exceptions were noted for procedures 28 a) to e).

INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING STATEWIDE AGREED-UPON PROCEDURES
(CONTINUED)

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

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

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

Bruno & Tervalon LLP

New Orleans, Louisiana
June 14, 2024