
JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2021

RICHARD  CPAS

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2021

JUVENILE COURT FOR THE PARISH OF JEFFERSON

TABLE OF CONTENTS

	<u>Page</u>
<u>FINANCIAL SECTION</u>	
<u>Independent Auditors' Report</u>	1-3
REQUIRED SUPPLEMENTARY INFORMATION: Management's Discussion and Analysis	4-9
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	10
Statement of Activities and Changes in Net Position	11
Fund Financial Statements	
Governmental Funds:	
Balance Sheet	12
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	13
Statement of Revenues, Expenditures, and Changes in Fund Balance	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Fiduciary Funds:	
Statement of Fiduciary Assets and Liabilities	16
Notes to the Financial Statements	17-26

JUVENILE COURT FOR THE PARISH OF JEFFERSON

TABLE OF CONTENTS (CONTINUED)

REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1 – Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Judicial Expense Fund	27
Schedule 2 – Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Drug Court Expense Fund	28
Schedule 3 – Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – FINS Assistance Center Expense Fund	29

ADDITIONAL SUPPLEMENTARY INFORMATION

Schedule 4 – Schedule of Compensation, Benefits, and Other Payments to the Agency Head	30
Schedule 5 – Justice System Funding Schedule – Collecting/Disbursing Entity	31-32
Schedule 6 – Justice System Funding Schedule – Receiving Entity	33

OTHER REPORT

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 <i>Government Auditing Standards</i>	34-35
Schedule of Findings and Responses	36

FINANCIAL SECTION



Independent Auditors' Report

Judges of the Court
Juvenile Court for the Parish of Jefferson
Jefferson Parish, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Juvenile Court for the Parish of Jefferson (the Court), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Court, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then added 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Court, and to meet our 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; 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 Court's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility

Our objective is 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 judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement 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 Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Court's ability to continue as a going concern for a reasonable period of time.

Other Matters

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 on pages 4 through 9 and pages 27 through 29 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.

Other Matters (continued)

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Court's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to the Agency Head, on page 30, the Justice System Funding Schedule – Collecting and Disbursing Entity, on pages 31 and 32, and the Justice System Funding Schedule – Receiving Entity, on page 33, are presented for additional analysis and are not a required part of the financial statements.

The Schedule of Compensation, Benefits, and Other Payments to the Agency Head, the Justice System Funding Schedule – Collecting and Disbursing Entity, and the Justice System Funding Schedule – Receiving Entity are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 15, 2022, on our consideration of the Court'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 Court's internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Court's internal control over financial reporting and compliance.

Richard CPAS

Metairie, Louisiana
June 15, 2022

JUVENILE COURT FOR THE PARISH OF JEFFERSON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021

As financial management of the Juvenile Court for the Parish of Jefferson (The "Court"), we offer readers of these financial statements this narrative overview and analysis of the financial activities of the Court for the fiscal year ending December 31, 2021. This discussion and analysis is designed to assist the reader with focusing on the significant financial issues and activities and to identify any significant changes in financial position. We encourage readers to consider the information presented here in conjunction with the financial statements taken as a whole.

FINANCIAL HIGHLIGHTS

- The assets of the Court exceeded its liabilities at the close of the most recent fiscal year by \$4,359,828 (net position). Of this amount, \$1,110,975 is unrestricted net position, which may be used to meet the Court's ongoing obligations to citizens and creditors.
- The Court's net position decreased by \$369,040 during the year ended December 31, 2021.
- As of the close of the current fiscal year, the Court's governmental funds reported combined ending fund balance of \$1,122,480.
- During the year ended December 31, 2021, capital project expenditures of \$262,906 are primarily for courthouse improvements and courtroom audio and video equipment are recorded in the fund financial statements as capital outlay expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the Court's basic financial statements. The Court's financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the Court's finances, in a manner similar to a private sector business.

The statement of net position presents financial information on all of the Court's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Court is improving or deteriorating.

The statement of activities and changes in net position presents information showing how the Court's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows in future fiscal periods (e.g., earned but unused vacation leave).

In the Statement of Net Position and the Statement of Activities and Changes in Net Position, the Court separates activities as follows: governmental activities-most of the Court's basic services are reported in this category, including the Judicial Expense, Drug Court Program, and Families in Need of Services (FINS) Program. Parish appropriations, court costs, interest income, and state and federal grants finance these activities.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021

FUND FINANCIAL STATEMENTS

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Court can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund activities focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures, and changes in fund balance provide a reconciliation between governmental funds and governmental activities.

The Court maintains three individual governmental funds. Each of the governmental funds are considered to be a major fund.

The Court adopts an annual appropriated budget for its general fund (the Judicial Expense Fund) and the special revenue funds. Budgetary comparison schedules have been provided to demonstrate compliance with these budgets.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the Court's own programs. The Court maintains two fiduciary funds. The funds report resources held by the Court in a custodial capacity for individuals and other governments.

Notes to the Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Court's budgetary comparison schedules for the Judicial Expense Fund and each major Special Revenue Fund.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

As noted earlier, net position may serve, over time, as a useful indicator of a government's financial position.

Net Position

The most significant component of the Court's net position is the unrestricted balance of \$1,110,975 and this may be used to meet the government's ongoing obligations to its citizens and creditors. The remaining balance is \$11,505 restricted balance and net investment in capital assets which totaled \$3,237,348 as of December 31, 2021.

Juvenile Court for the Parish of Jefferson

Statements of Net Position

December 31, 2021

	<u>2021</u>	<u>2020</u>	<u>Variance</u>	<u>%</u>
Current and other assets	\$ 1,487,574	\$ 1,664,360	\$ (175,786)	-11%
Capital assets, net	3,237,348	3,193,293	44,055	1%
Total assets	<u>4,724,922</u>	<u>4,857,653</u>	<u>(132,731)</u>	<u>-3%</u>
Current liabilities	<u>365,094</u>	<u>128,785</u>	<u>236,309</u>	<u>183%</u>
Total liabilities	<u>365,094</u>	<u>128,785</u>	<u>236,309</u>	<u>183%</u>
Net position				
Net investment in capital assets	3,237,348	3,193,293	44,055	1%
Restricted	11,505	10,228	1,277	12%
Unrestricted	<u>1,110,975</u>	<u>1,525,347</u>	<u>(414,372)</u>	<u>-27%</u>
Total net position	<u>\$ 4,359,828</u>	<u>\$ 4,728,868</u>	<u>\$ (369,040)</u>	<u>-8%</u>

All investments were held with the Louisiana Asset Management Pool (LAMP). Investments totaled \$1,106,396 as of December 31, 2021, which represents a \$149,445 decrease from the previous year. Grant's receivable totaled \$189,251 which is related to grant reimbursements outstanding as of December 31, 2021. The decrease in grants receivable of \$27,207 is due primarily to timing of the grant. The cash balance as of December 31, 2021, is \$145,350 which represents an increase of \$7,524 or 5%. This increase is primarily related to the timing of the use of cash for reimbursement requests and capital project expenditures.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021

The analysis below will focus on key elements of the Court's financial activities for the years ended December 31, 2021, and 2020.

Governmental Activities

During the current fiscal year, net position for governmental activities decreased by \$369,040 or 8%. Unrestricted net position decreased by \$414,372 or 27% for the year ended December 31, 2021 primarily due to capital project expenses.

Juvenile Court for the Parish of Jefferson
Statements of Activities and Changes in Net Position
For the Year Ended December 31, 2021

	<u>2021</u>	<u>2020</u>	<u>Variance</u>	<u>%</u>
Program Revenues				
Charges for services	\$ 1,115,283	\$ 1,124,595	\$ (9,312)	-1%
Operating grants and contribution	552,113	796,820	(244,707)	-31%
General revenues	<u>4,309,901</u>	<u>4,277,181</u>	32,720	-1%
Total revenues	<u>5,977,297</u>	<u>6,198,596</u>	<u>(221,299)</u>	<u>-4%</u>
Expenses				
Judicial expense	\$ 5,584,141	\$ 5,373,321	\$ 210,820	4%
Drug Court program	2,292	147,377	(145,085)	-98%
FINS Assistance program	<u>759,904</u>	<u>783,004</u>	<u>(23,100)</u>	3%
Total expenses	<u>6,346,337</u>	<u>6,303,702</u>	<u>42,635</u>	<u>1%</u>
Change in net position	(369,040)	(105,106)	(236,934)	251%
Net position, beginning of year	<u>4,728,868</u>	<u>4,833,974</u>	<u>(105,106)</u>	<u>-2%</u>
Net position, end of year	<u>\$ 4,359,828</u>	<u>\$ 4,728,868</u>	<u>\$ (369,040)</u>	<u>-8%</u>

Total revenues decreased by \$221,299 from \$6,198,596 in 2020 to \$5,977,297 in 2021. The decrease in revenues was due primarily to a decrease in charges for services related to COVID-19 shutdown and timing of Title IV-E funding. Act 123 of the 2021 Louisiana Legislature mandated that the Court shall not tax or assess costs in a juvenile delinquency proceeding against any juvenile or their parents or guardians. So as a result, court fee collections have and will continue to be reduced.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Judicial Expense Fund - Total revenues decreased by \$163,599 or 3% from 2020 to 2021. The decrease is due to a decrease in grant revenues from Title IV-E and one-time COVID-19 related funding received in the 2020 year. Total expenses increased by \$124,169 or 2% from 2020 to 2021 as a result of decreased capital outlay expenses offset by an increase in administrative costs.

Drug Court Fund - Total revenues decreased \$71,379 or 98% from 2020 to 2021. The decrease is due to a non-recurring revenue received in 2020. Total expenses decreased \$145,085 or 98% from 2020 to 2021.

FINS Fund - Total revenues increased by \$13,679 or 2% from 2020 to 2021. Total expenses increased \$23,100 or 3% from 2020 to 2021.

Budgetary Highlights

The original budget adopted by the Judicial Expense Fund and the Special Revenue Funds was amended during the fiscal year for changes in various operating and administrative expenditures necessary for the operation of the Court. The Judicial Expense Fund budget accounts for expenditures made on the Court's behalf by the Jefferson Parish Council, federal grant revenues, and interest on investments, and consulting fees relating to Title IV-E that are not specifically allocated to the special revenue funds. The budgeted revenues and other financing sources were more than final actual revenues and other financing sources by \$362,111 primarily due to the amount budgeted for the on-behalf payment from the Parish of Jefferson was more than the actual paid and grant funding was less than budgeted. Administrative expenses were \$191,193 less than budgeted. Capital outlay expenses were \$107,094 less than budgeted expenses.

Capital Assets

The Court's investment in capital assets, net of accumulated depreciation, amounts to \$3,237,348 as of December 31, 2021. Capital assets include building improvements, equipment, and furniture. Major capital asset activities during the current fiscal year included courthouse improvements and equipment. The Court is not responsible for any infrastructure.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021

Economic Outlook, FY 2022 Budgets, and Funding Issues

During 2021, management did not request any additional positions from the General fund to be included in the allocation of costs from Jefferson Parish, which pays for the vast majority of the Court's personnel costs. Intergovernmental revenues are expected to remain constant in 2022.

Title IV-E funding is allocated to special revenue funds. The amount anticipated in reimbursements has decreased slightly over the last year, due to cases not being at risk of out-of-home placement when determining eligibility status. Title IV-E revenue should continue on this pattern throughout 2022.

The Drug Court program is not expected to receive referrals from the Department of Juvenile Services through the end of 2022. As such the Drug Court fund is expected to have limited activity for the 2022 year. Families in Need of Services (FINS) funding is expected to remain unchanged in 2022.

Capital outlays increased in 2021 due to several maintenance projects, including courthouse improvements to roofing and windows. Capital outlays for 2022 will decrease, as there are no new additional capital improvement projects that are planned to begin in 2022, but rather a completion of 2021 projects.

Request for Information

This financial report is designed to provide a general overview of the Court's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Dawn Palermo, Judicial Administrator, Juvenile Court for the Parish of Jefferson, Post Office Box 1900, Harvey, Louisiana 70059.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2021

<u>ASSETS:</u>	<u>Governmental Activities</u>
Cash and cash equivalents	\$ 145,350
Investments	1,106,396
Grant receivable	189,251
Prepays	46,577
Capital assets, net of accumulated depreciation	3,237,348
Total assets	<u>4,724,922</u>
<u>LIABILITIES:</u>	
Accounts payable	275,352
Unearned revenue-grant	89,742
Total liabilities	<u>365,094</u>
<u>NET POSITION:</u>	
Net investment in capital assets	3,237,348
Restricted	11,505
Unrestricted	1,110,975
Total net position	<u>\$ 4,359,828</u>

See accompanying notes to the financial statements

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Total</u>
Governmental activities:					
Judicial Expense	\$ 5,584,141	\$ 1,115,283	\$ 313,636	\$ (4,155,222)	\$ (4,155,222)
Drug Court Program	2,292	-	1,385	(907)	(907)
FINS Assistance Program	759,904	-	237,092	(522,812)	(522,812)
Total governmental activities	<u>6,346,337</u>	<u>1,115,283</u>	<u>552,113</u>	<u>(4,678,941)</u>	<u>(4,678,941)</u>
		General revenues:			
		In-kind contributions (on-behalf)		4,309,346	4,309,346
		Interest income		555	555
		Miscellaneous		-	-
		Total general revenues		<u>4,309,901</u>	<u>4,309,901</u>
		Change in net position		(369,040)	(369,040)
		Net position-beginning		<u>4,728,868</u>	<u>4,728,868</u>
		Net position-ending		<u>\$ 4,359,828</u>	<u>\$ 4,359,828</u>

See accompanying notes to the financial statements

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA
BALANCE SHEET-GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	Judicial Expense Fund	Drug Court Expense Fund	FINS Assistance Center Fund	Total Governmental Funds
<u>ASSETS</u>				
Cash and cash equivalents	\$ 86,595	\$ 11,680	\$ 47,075	\$ 145,350
Investments	1,106,396	-	-	1,106,396
Grant receivable	189,251	-	-	189,251
Prepays	46,577	-	-	46,577
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 1,428,819</u>	<u>\$ 11,680</u>	<u>\$ 47,075</u>	<u>\$ 1,487,574</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 237,249	\$ 72	\$ 38,031	\$ 275,352
Unearned revenue- grant	80,595	9,147	-	89,742
Total liabilities	<u>317,844</u>	<u>9,219</u>	<u>38,031</u>	<u>365,094</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue- grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	46,577	-	-	46,577
Restricted	-	2,461	9,044	11,505
Committed	1,018,871	-	-	1,018,871
Unassigned	45,527	-	-	45,527
Total fund balances	<u>1,110,975</u>	<u>2,461</u>	<u>9,044</u>	<u>1,122,480</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,428,819</u>	<u>\$ 11,680</u>	<u>\$ 47,075</u>	<u>\$ 1,487,574</u>

See accompanying notes to the financial statements

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

Total governmental fund balances \$ 1,122,480

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets are not reported in the fund financial statements because they
are not current financial resources, but they are reported in the statement of net position 3,237,348

Net position of governmental activities \$ 4,359,828

See accompanying notes to the financial statements

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Judicial Expense Fund	Drug Court Expense Fund	FINS Assistance Center Fund	Total Governmental Funds
<u>REVENUES</u>				
Costs, fees and fines	\$ 1,115,283	\$ -	\$ -	\$ 1,115,283
Grant revenues	215,579	1,385	112,092	329,056
Intergovernmental	3,954,275	-	578,128	4,532,403
Interest income	555	-	-	555
Total revenues	<u>5,285,692</u>	<u>1,385</u>	<u>690,220</u>	<u>5,977,297</u>
<u>EXPENDITURES</u>				
Current				
Administrative	5,207,865	-	2	5,207,867
Program	157,425	2,292	759,902	919,619
Capital outlay	262,906	-	-	262,906
Total expenditures	<u>5,628,196</u>	<u>2,292</u>	<u>759,904</u>	<u>6,390,392</u>
Excess of expenditures over revenues	(342,504)	(907)	(69,684)	(413,095)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	907	70,961	71,868
Operating transfers out	(71,868)	-	-	(71,868)
Total other financing sources (uses)	<u>(71,868)</u>	<u>907</u>	<u>70,961</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(414,372)	-	1,277	(413,095)
Fund balance-beginning of year	<u>1,525,347</u>	<u>2,461</u>	<u>7,767</u>	<u>1,535,575</u>
Fund balance-end of year	<u>\$ 1,110,975</u>	<u>\$ 2,461</u>	<u>\$ 9,044</u>	<u>\$ 1,122,480</u>

See accompanying notes to the financial statements

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Amounts reported for governmental activities in the statement of activities are different as follows:

Excess (deficiency) of revenues and other sources over (under) expenditures and other uses per fund financial statements	\$	(413,095)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.

Capital outlay	\$	262,906	
Depreciation expense		(218,851)	44,055

Change in net position of governmental activities	\$	<u>(369,040)</u>
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See accompanying notes to the financial statements

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2021

	Support Enforcement Fund	Fees and Assessments Fund	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 4,989	\$ 85,129	\$ 90,118
Accounts receivable	-	161	161
	<u>\$ 4,989</u>	<u>\$ 85,290</u>	<u>\$ 90,279</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 4,989	3,106	\$ 8,095
Escrow liability	-	29	29
Bond liability	-	82,155	82,155
	<u>\$ 4,989</u>	<u>\$ 85,290</u>	<u>\$ 90,279</u>

See accompanying notes to the financial statements

JUVENILE COURT FOR THE PARISH OF JEFFERSON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

1. Summary of Significant Accounting Policies

Reporting Entity

The Juvenile Court for the Parish of Jefferson (the Court) was established by Act 110 of the Extraordinary Session of the 1958 Legislature. There are presently three divisions in the Court (Divisions A, B, and C). The Court is of limited jurisdiction with exclusive original jurisdiction over certain proceedings involving children and adults as set forth in the Louisiana Children's Code. The Court's geographic jurisdiction consists of the Parish of Jefferson.

In evaluating how to define the reporting entity for financial statement purposes management has considered all potential component units. The decision to include a potential component unit was made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

Basic Financial Statements – Government-Wide Financial Statements (GWFS)

The government-wide financial statements include the statement of net position and the statement of activities and changes in net position. These statements report financial information for the Court as a whole, excluding fiduciary activities such as agency funds. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by the Parish of Jefferson's general revenues, from business-type activities, generally financed in whole, or in part, with fees charged to external customers. The Court has no business-type activities.

The statement of activities and changes in net position reports expenses of a given function, offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and any portions of a fund, or summarizes more than one fund, to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services, which report fees, fines, and forfeitures, and other charges to the users of the Court's services; (2) operating grants and contributions restricted to certain programs, which finance annual operating activities, including restricted investment income; and (3) capital grants and contributions, which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to the program uses. Taxes and other revenue sources, not properly included with program revenues, are reported as general revenues.

Fund financial statements are provided for governmental and fiduciary funds.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

1. Summary of Significant Accounting Policies (continued)

Basic Financial Statements Fund Financial Statements (FFS)

The Court reports the following fund types:

Governmental Funds

Governmental funds account for most of the Court's operating activities. The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than net income. The following is a description of the major governmental funds of the Court:

The *Judicial Expense Fund* is the general operating fund of the entity, which accounts for all financial resources, except those required to be accounted for in other funds. Expenditures for salaries, wages, and benefits made by Jefferson Parish and the Louisiana Supreme Court on behalf of the Court are recorded in accordance with GASB Codification N50, *Non-exchange Transactions*. Federal funding related to Title IV-E not allocated specifically to other funds, is also accounted for in this fund.

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Court's Drug Court Expense Fund and Families in Need of Services (FINS) Assistance Program Fund are presented as major funds.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The reporting focus is on net position. The funds accounted for in this category by the Court are the agency funds.

Agency funds account for assets held by the Court on behalf of others as their agent. Agency funds are custodial in nature, and do not involve measurement of results of operations. The Court's Support Enforcement Fund and Fees and Assessment Fund are the agency funds.

Basis of Accounting

Accrual

The governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Revenues of the Court consist principally of fines and fees for services relating to court filings, grant revenues, interest income, and intergovernmental support from Jefferson Parish Council and the Louisiana Supreme Court. Fines and fees for services are recorded when received in cash because they are generally not measurable until actually received. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Interest income is recorded when earned.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

1. Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

Modified Accrual

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available.) “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Court considers revenues to be available if they are collected within sixty days of the end of the fiscal year. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Other Financing Sources (Uses)

Other financing sources (uses) consist of transfers between funds that are not expected to be repaid. These other financing sources (uses) are recognized at the time the underlying events occur. When both restricted and unrestricted resources are available for use, it is the Court’s policy to use restricted resources first, and then unrestricted resources as needed.

Budgets

The Court is required by state law to adopt an annual budget for its Judicial Expense Fund and its Special Revenue Funds. The budget is presented on the modified accrual basis of accounting that is consistent with generally accepted accounting principles. Budget amendments were made during the year due to significant changes to revenues received and expenditures incurred. The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. The Court prepares a budget for the next fiscal year beginning January first. The operating budget includes proposed expenditures and the means of financing them.
2. The budget is presented at the November judges’ meeting to obtain the Judges’ approval.
3. A budget adoption instrument accompanies the budget authorizing the implementation of the adopted budget.

The Judicial Expense Fund accounts for expenditures made on the Court’s behalf by the Jefferson Parish Council and the Louisiana Supreme Court. These expenditures are budgeted by the Jefferson Parish Council and the Louisiana Supreme Court and expenditures are made at their discretion. During 2021, on behalf payments of \$4,309,346 are recorded in the financial statements of the Court.

Unexpended appropriations lapse at year-end. The Court does not utilize encumbrance accounting. Additional information on the original and final budgets can be found in the Budgetary Comparison Schedules.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

1. Summary of Significant Accounting Policies (continued)

Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments are stated at fair value. These are classified as investments if the original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, which approximates fair value. The Louisiana Asset Management Pool (LAMP) investment, which is an external investment pool administered by a non-profit corporation organized under State of Louisiana law, is reported at net asset value.

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. Additions, improvements, and capital outlays that significantly extend the useful life of an asset are capitalized. The Court has a capitalization threshold of \$1,000. Other costs incurred for repairs and maintenance are expensed as incurred.

Capital assets are recorded in the Statement of Net Position and depreciation is recorded in the Statement of Activities and Changes in Net Position. Since surplus assets are sold for an immaterial amount or 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 lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	40 years
Building improvements	20-30 years
Land improvements- parking lots	20 years
Furniture and equipment	5-10 years
Computer equipment	5 years

Accrued Annual and Sick Leave

Individuals that perform services for the Court are employees of Jefferson Parish. Eligible employees of the Juvenile Court for the Parish of Jefferson accrue vacation leave at varying rates based on their years of continuous service. Employees hired before April 26, 1986, may carry forward a maximum of ninety unused vacation days from one year to the next. Employees hired after April 26, 1986, may carry forward a maximum of forty days.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

1. Summary of Significant Accounting Policies (continued)

Accrued Annual and Sick Leave (continued)

Employees of the Parish working at the Court accrue sick leave at a rate of 13 days per year. There is no limitation on the amount of sick leave that may be carried forward from one year to the next. At the time of retirement, sick leave can be converted into cash and/or service credit.

All eligible employees' salaries are paid by the Jefferson Parish Council and except as described below, accruals relating to vacation leave are included in the financial statements of the Council. At December 31, 2021, included in accounts payable is \$13,902 for employee annual and sick leave for FINS that is the responsibility of the Court.

Unearned Revenue

Unearned revenue consists of grant revenues not yet expended.

Deferred Inflow of Resources

In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of resources that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. At December 31, 2021, the Court recognized no deferred inflows of resources.

Fund Balance

In the governmental fund financial statements, fund balances are classified as follows:

1. Non-Spendable Fund Balance – amounts that cannot be spent either because they are in a non-spendable form (such as prepaid expenses) or because they are legally or contractually required to be maintained intact. The non-spendable fund balance consists of prepaid expenditures from the Judicial Expense Fund, totaling \$46,577 that is not in spendable form.
2. Restricted Fund Balance – amounts constrained to specific purposes by their providers (such as grantor, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation. The restricted fund balance in the FINS Assistance Center fund consists of grant funds restricted for the FINS Assistance Center. The restricted fund in the Drug Court fund consists of grant funds restricted for the drug court program.
3. Committed Fund Balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority by a vote of the Judges of the Court; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint. The committed fund balance in the Judicial Expense Fund consists of funds committed by the Court for courthouse improvements, technology upgrades, and leave payout.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

1. Summary of Significant Accounting Policies (continued)

Fund Balance (continued)

4. Assigned Fund Balance – amount a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governmental body delegates the authority such as the Court and its management. The Court had no assigned fund balance as of December 31, 2021.
5. Unassigned Fund Balance – all amounts not included in other spendable classifications.

The Court considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Court considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Court has provided otherwise in its commitment or assignment actions.

Net Position

Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of borrowings for capital asset acquisition, construction, or improvement of those assets, increased by deferred outflows of resources attributable to capital asset acquisition, construction or improvement, and deferred inflows of resources attributable to either capital asset acquisition, construction, or improvement or to capital asset related debt. Capital-related debt or deferred inflows equal to unspent capital asset related debt proceeds or deferred inflows of resources is included in calculating either restricted or unrestricted net position, depending upon whether the unspent amounts are restricted.

Restricted net position is when there are limitations imposed on the use by external parties such as creditors, grantors, laws or regulations of other governments. Restricted net position consists of restricted assets less liabilities related to restricted assets less deferred inflows related to restricted assets. Liabilities and deferred inflows related to restricted assets include liabilities and deferred inflows to be liquidated with restricted assets and arising from the same resource flow that results in restricted assets. When both restricted and unrestricted resources are available for use, it is the Court's policy to use restricted resources first, then unrestricted resources as they are needed.

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

Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it, which 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. All other interfund transactions except quasi-external transactions and reimbursements are reported as transfers.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

1. Summary of Significant Accounting Policies (continued)

Interfund Transactions (continued)

Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Accounting Estimates

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

Recently Issued Accounting Standards

In May 2020, the GASB issued Statement No. 95. The objective of GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance, is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provision in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2019 and later. The requirements of this Statement are effective immediately. The Court adopted this Statement for the year ended December 31, 2021.

2. Cash and Cash Equivalents

At December 31, 2021, the Court has cash and cash equivalents as follows:

	<u>Governmental funds</u>	<u>Fiduciary funds</u>	<u>Total</u>
Demand deposits	\$ 144,750	\$ 90,118	\$ 234,868
Cash on hand	600	-	600
	<u>\$ 145,350</u>	<u>\$ 90,118</u>	<u>\$ 235,468</u>

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

Custodial credit risk is the risk that in the event of a bank failure, the Court's deposits may not be returned to it under state law. At December 31, 2021, the Court's deposits had a carrying amount of \$235,468 and a bank balance of \$244,495, all of which was covered by federal depository insurance of \$250,000.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

3. Investments

The \$1,106,396 of investments consist solely of funds held with LAMP. LAMP is considered to be an external investment pool 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.

LAMP is a 2a7- like investment pool. The following facts are relevant for 2a7- like investment pools:

- Credit risk: LAMP is rated AAA 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 public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 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.
- Foreign currency risk: Not applicable to 2a7- like pools.

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 net asset 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.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

4. Capital Assets

The following is a summary of changes in capital assets of governmental activities during the year:

	<u>Balance at January 1, 2021</u>	<u>Additions</u>	<u>Retirements / Reclassifications</u>	<u>Balance at December 31, 2021</u>
Office	\$ 752,921	\$ 22,167	\$ -	\$ 775,088
Building	3,893,698	14,289	26,098	3,934,085
Construction in progress	<u>46,898</u>	<u>226,450</u>	<u>(26,098)</u>	<u>247,250</u>
Total	4,693,517	262,906	-	4,956,423
Accumulated depreciation	<u>(1,500,224)</u>	<u>(218,851)</u>	<u>-</u>	<u>(1,719,075)</u>
Capital assets, net	<u>\$ 3,193,293</u>	<u>\$ 44,055</u>	<u>\$ -</u>	<u>\$ 3,237,348</u>

Depreciation expense for the year ending December 31, 2021, totaled \$218,851 and is charged to Judicial Expense function in the statement of activities. The construction in progress completed during 2021 related to courthouse improvements. The construction in progress of \$247,250 at December 31, 2021 is for building improvements and repairs. The project completion was delayed due to Hurricane Ida and anticipated completion is summer 2022.

5. Expenses of the Court Paid by Others

Salaries, wages, and related benefits of individuals working for the Court, along with insurance and miscellaneous expenditures, are paid by Jefferson Parish. The Judges of the Court receive compensation from the State of Louisiana Judicial Branch, at a rate determined by state statute. Payroll and related expenditures of \$4,309,346 were paid by Jefferson Parish and the State of Louisiana on behalf of the Court for the year ended December 31, 2021 and are included in the accompanying financial statements of the Judicial Expense Fund.

All eligible employees of Jefferson Parish working for the Court are members of the Parochial Employees' Retirement System of Louisiana, and the Employees' Retirement System of Jefferson Parish, Louisiana. All costs relating to pension contributions are paid by the Jefferson Parish Council; unless they are for grant employees that the Court must cover. Therefore, some such costs are not included in the accompanying financial statements but are included in the financial statements of the Jefferson Parish Council.

6. Economic Dependency

The Court receives the majority of its revenue from funds provided through the Parish of Jefferson, the State of Louisiana, and the federal government. The grant amounts and funding are appropriated each year by the respective governmental agency. If significant budget cuts are made at the federal, state, or local level, the amount of funds the Court receives could be reduced significantly and have an adverse impact on its operations. For the year ended December 31, 2021, \$215,579 of the Court's grant revenues were from the U.S. Department of Health and Human Services (Title IV-E funds).

JUVENILE COURT FOR THE PARISH OF JEFFERSON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

7. Child Support Court Costs

The Court collects court costs under the provisions of the Louisiana Children's Code, specifically LSA-Ch. C. art 405D. Under the provisions of this statute, effective July 31, 1995, the Court assesses and collects court costs equal to 5% of all periodic child support payments paid through the registry of the Court. These payments are made by the paying parents in addition to their normal child support payment. Effective April 1, 2000, this statute was amended and requires all child support payments to be sent to one central address in the State. Court costs are remitted to the Court from the State once a month for payments made on their behalf. For the year ending December 31, 2021, the Court received \$1,083,331 from the State in Child Support court costs located on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds in the Judicial Expense Fund.

8. Contingency

The Court participates in a number of federal and state programs which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Court has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable as of December 31, 2021, might be impaired. In the Court's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds.

9. Outbreak of COVID-19

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had an adverse impact on the economies and financial markets in the local area and around the world. While it is unknown how long these conditions will last and what the complete financial effect will be to Juvenile Court for the Parish of Jefferson, the Court may experience an impact in the future.

REQUIRED SUPPLEMENTARY INFORMATION

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - JUDICIAL EXPENSE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
Revenues				
Cost, fees and fines	\$ 1,120,905	\$ 1,132,345	\$ 1,115,283	\$ (17,062)
Grant revenues	370,000	370,000	215,579	(154,421)
Intergovernmental	3,538,625	3,538,625	3,348,042	(190,583)
Interest income	2,400	600	555	(45)
Total	<u>5,031,930</u>	<u>5,041,570</u>	<u>4,679,459</u>	<u>(362,111)</u>
Expenditures				
Current:				
Administrative	4,746,475	4,792,825	4,601,632	191,193
Program	152,500	180,000	157,425	22,575
Capital outlay	420,000	370,000	262,906	107,094
Total expenditures	<u>5,318,975</u>	<u>5,342,825</u>	<u>5,021,963</u>	<u>320,862</u>
Excess (deficiency) of revenues over (under) expenditures	(287,045)	(301,255)	(342,504)	(41,249)
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(215,000)</u>	<u>(157,000)</u>	<u>(71,868)</u>	85,132
Total other financing sources (uses)	<u>(215,000)</u>	<u>(157,000)</u>	<u>(71,868)</u>	85,132
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(502,045)	(458,255)	(414,372)	<u>\$ 43,883</u>
Fund balance, beginning of year	1,525,347	1,525,347	1,525,347	
Fund balance, end of year	<u>\$ 1,023,302</u>	<u>\$ 1,067,092</u>	<u>\$ 1,110,975</u>	

Note: The Actual on a Budgetary Basis amounts above reflect the modified accrual basis of accounting, except that on-behalf payments for the Judges salaries \$606,233 are not reflected above in revenues and expenditures.

See accompanying independent auditors' report.

SCHEDULE 1

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DRUG COURT EXPENSE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues				
Cost, fees and fines	\$ 700	\$ -	\$ -	\$ -
Grant revenues	100,000	47,500	1,385	(46,115)
Total	<u>100,700</u>	<u>47,500</u>	<u>1,385</u>	<u>(46,115)</u>
Expenditures				
Current:				
Program	195,700	59,500	2,292	57,208
Total expenditures	<u>195,700</u>	<u>59,500</u>	<u>2,292</u>	<u>57,208</u>
Excess (deficiency) of revenues over (under) expenditures	(95,000)	(12,000)	(907)	11,093
Other financing sources (uses)				
Operating transfers in	95,000	12,000	907	(11,093)
Total other financing sources (uses)	<u>95,000</u>	<u>12,000</u>	<u>907</u>	<u>(11,093)</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	-	-	-	<u>\$ -</u>
Fund balance, beginning of year	1,155	1,155	2,461	
Fund balance, end of year	<u>\$ 1,155</u>	<u>\$ 1,155</u>	<u>\$ 2,461</u>	

See accompanying independent auditors' report.

SCHEDULE 2

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FINS ASSISTANCE CENTER EXPENSE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues				
Grant revenues	\$ 112,092	\$ 112,092	\$ 112,092	\$ -
Intergovernmental	550,000	550,000	578,128	28,128
Total	<u>662,092</u>	<u>662,092</u>	<u>690,220</u>	<u>28,128</u>
Expenditures				
Current:				
Program	782,092	807,092	759,904	47,188
Total expenditures	<u>782,092</u>	<u>807,092</u>	<u>759,904</u>	<u>47,188</u>
Excess (deficiency) of revenues over (under) expenditures	(120,000)	(145,000)	(69,684)	75,316
Other financing sources (uses)				
Operating transfers in	120,000	145,000	70,961	(74,039)
Total other financing sources (uses)	<u>120,000</u>	<u>145,000</u>	<u>70,961</u>	<u>(74,039)</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	-	-	1,277	<u>\$ 1,277</u>
Fund balance, beginning of year	7,767	7,767	7,767	
Fund balance, end of year	<u>\$ 7,767</u>	<u>\$ 7,767</u>	<u>\$ 9,044</u>	

See accompanying independent auditors' report.

SCHEDULE 3

ADDITIONAL SUPPLEMENTARY INFORMATION

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO THE AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2021

Agency Head Name: Honorable Ann Murry Keller, Judge, Section A

Purpose	Amount
Salary	\$ -
Benefits - health insurance	-
Benefits - retirement	-
Deferred compensation	-
Benefits - liability insurance	3,270
Benefits - life insurance	-
Benefits - long term disability	-
Benefits - FICA & medicare	-
Car allowance	-
Vehicle provided by the agency	-
Cell phone	-
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements	-
Travel - mileage	-
Registration fees	-
Conference travel	-
Unvouchered expenses	-
Meetings and conventions	-
Other	-
Total	<u>\$ 3,270</u>

See accompanying independent auditors' report

SCHEDULE 4

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	Jefferson Parish Juvenile Court
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	5040
Date that reporting period ended (mm/dd/yyyy)	Friday, December 31, 2021

	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
Cash Basis Presentation		
1. Beginning Balance of Amounts Collected (i.e. cash on hand)	62,723	76,193
2. Add: Collections		
a Bonds	26,955	49,750
b Abstract Costs	112	102
c Judicial College Fund	180	159
d Traffic Fines/Fees	15,059	18,267
e CMIS-Court	191	48
f CMIS-Traffic	876	888
g Contempt of Court Fine	-	-
h Building Fund Service-Court	476	101
i Building Fund Service-Traffic	2,044	2,073
j Off Duty Officer-Court	523	126
k Off Duty Officer-Traffic	2,336	2,368
l Indigent Special Assessment-Court	4,982	950
m Indigent Special Assessment-Traffic	1,260	1,130
n Probation Fee	3,827	1,708
o PDO Reimbursement Fee Legal	3,902	566
p Drug Court Fees		
q Service/Collection Fees -Online Convenience Fees	483	209
r Interest Earnings on Collected Balances	-	-
s Other (do not include collections that fit into more specific categories above)	-	-
t Subtotal Collections	63,204	78,443

3. 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.)

Jefferson Parish Finance Dept-(Bldg Fund Service, Off-Duty Officers & Probation Fees)	8,522	7,217
Jefferson Parish Juvenile Court-(Traffic Fines & Fees, Online Fee, Contempt & Abstract Fees)	14,035	17,908
Jefferson Parish Juvenile Court-(Drug Court Fees)	-	-
Jefferson Parish Public Defender-(PDO Fee, Indigent Special Assessment(court & traffic))	9,663	4,211
State of Louisiana-(Judicial College Fees, CMIS (court & traffic))	1,116	1,212
Agency name/collection type	-	-

4. Less: Amounts Retained by Collecting Agency

a Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
b Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
c 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)	-	-

5. Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies

a Civil Fee Refunds	-	-
b Bond Fee Refunds	16,400	38,960
c Restitution Payments to Individuals (additional detail is not required)	-	-
d Other Disbursements to Individuals (additional detail is not required)	-	-
e Payments to 3rd Party Collection/Processing Agencies	-	-

6. Subtotal Disbursements/Retainage	49,735	69,506
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7. Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	76,193	85,129
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8. Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.	-	-
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9. Other Information:		
a Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	185,036	51,220
b Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	5,331	3,791

See accompanying independent auditors' report.

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	Jefferson Parish Juvenile Court
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	5040
Date that reporting period ended (mm/dd/yyyy)	Friday, December 31, 2021

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples

Cash Basis Presentation

First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
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10. Receipts From: (Must include one agency name and one collection type - see below - on each line)

Jefferson Parish Juvenile Abstract Cost	116	98
Jefferson Parish Juvenile Court-Contempt of Court	-	-
Jefferson Parish Juvenile Court-Online Convenience Fees	520	272
Jefferson Parish Juvenile Court-Traffic Fines/Fees	11,330	14,810
Jefferson Parish Juvenile Court-Bonds	28,955	49,750
Agency name/collection type	-	-
Agency name/collection type	-	-
Agency name/collection type	-	-
Subtotal Receipts	40,920	64,930

11. Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)

	3,302	2,165
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Collection Types to be used in the "Receipts From:" section above	
a	Civil Fees
b	Bond Fees
c	Asset Forfeiture/Sale
d	Pre-Trial Diversion Program Fees
e	Criminal Court Costs/Fees
f	Criminal Fines - Contempt
g	Criminal Fines - Other
h	Restitution
i	Probation/Parole/Supervision Fees
j	Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
k	Interest Earnings on Collected Balances
l	Other (do not include collections that fit into more specific categories above)

See accompanying independent auditors' report.

OTHER REPORT



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

Judges of the Court
Juvenile Court for the Parish of Jefferson
Jefferson Parish, 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 the Juvenile Court for the Parish of Jefferson (the Court) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements, and have issued our report thereon dated June 15, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Court'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Richard CPAS

Metairie, Louisiana
June 15, 2022

JUVENILE COURT FOR THE PARISH OF JEFFERSON

SCHEDULE OF FINDINGS AND RESPONSES

FOR THE YEAR ENDED DECEMBER 31, 2021

1. Summary of Independent Auditors' Results

Financial Statements

(a) The type of report issued on the basic financial statements: **Unmodified**

(b) Internal control over financial reporting:

Material weakness(es) identified: **None reported**

Significant deficiency(ies) identified: **None reported**

(c) Noncompliance which is material to the basic financial statements: **None reported**

2. Findings relating to the basic financial statements reported in accordance with *Government Auditing Standards*

None

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA

LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE
AGREED-UPON PROCEDURES REPORT

DECEMBER 31, 2021

RICHARD  CPAS

JUVENILE COURT FOR THE PARISH OF JEFFERSON
HARVEY, LOUISIANA

LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE
AGREED-UPON PROCEDURES REPORT

DECEMBER 31, 2021

JUVENILE COURT FOR THE PARISH OF JEFFERSON

TABLE OF CONTENTS

	<u>Page</u>
<u>Independent Accountants' Report on Applying Agreed-Upon Procedures</u>	1
<u>Schedule A: Agreed-Upon Procedures and Observations and Results</u>	2-13



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Governing Board of Juvenile Court for the Parish of Jefferson and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021, through December 31, 2021. Juvenile Court for the Parish of Jefferson's management is responsible for those C/C areas identified in the SAUPs.

Juvenile Court for the Parish of Jefferson has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021, through December 31, 2021. 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 Juvenile Court for the Parish of Jefferson 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 Juvenile Court for the Parish of Jefferson 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.

Richard CPAS

Metairie, Louisiana
June 15, 2022

JUVENILE COURT FOR THE PARISH OF JEFFERSON

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

PROCEDURES (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 25 “*we performed the procedure and discussed the results with management*”. If not, then a description of the exception ensues.

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 exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

- 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 exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

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 exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

- 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);

No exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

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).

No exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

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 exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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).

No exceptions were found as a result of this procedure.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

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 exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

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 person who maintained possession of the cards. Obtain management's representation that the listing is complete.

No exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should 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 exceptions were found as a result of this procedure.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

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 exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

- 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 exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

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

- 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 exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

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 exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 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 exceptions were found as a result of this procedure.

- 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 exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

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 exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

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.

We performed the procedure and discussed the results with management.

- 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.

We performed the procedure and discussed the results with management.

JUVENILE COURT FOR THE PARISH OF JEFFERSON

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2021

- 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 accountingsystem software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

Sexual Harassment

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

No exceptions were found as a result of this procedure.

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 exceptions were found as a result of this procedure.

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.

No exceptions were found as a result of this procedure.

- b) Number of sexual harassment complaints received by the agency.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.