

Fifth Judicial District Criminal Court Fund
Parishes of Franklin, Richland, and West Carroll, Louisiana

Annual Financial Statements
with Independent Auditor's Report

As of and For the Year Ended
December 31, 2023
with Supplemental Information Schedules

KENNETH D. FOLDEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS, LLC

302 EIGHTH STREET
JONESBORO, LA 71251
(318) 259-7316

FAX (318) 259-7315
ahuckaby@foldenepa.com

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KENNETH D. FOLDEN & CO.

Certified Public Accountants, LLC

Kenneth D. Folden, CPA
kfolden@foldencpa.com

302 Eighth Street, Jonesboro, LA 71251
Phone: (318) 259-7316 • Fax: (318) 259-7315

Alayna C. Huckaby, CPA
ahuckaby@foldencpa.com

Independent Auditor's Report

Fifth Judicial District Criminal Court Fund
Rayville, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Fifth Judicial District Criminal Court Fund, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Fifth Judicial District Criminal Court Fund's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the Fifth Judicial District Criminal Court Fund, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibility 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 Fifth Judicial District Criminal Court Fund's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fifth Judicial District Criminal Court Fund's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Agency Head, the Schedule of Justice System Funding Collecting/Disbursing Entity, and the Schedule of Justice System Funding Receiving Entity are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 21, 2024 on our consideration of the Fifth Judicial District Criminal Court Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Fifth Judicial District Criminal Court Fund's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued our report dated June 21, 2024, on the results of our state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of our testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

Kenneth D. Folden & Co., CPAs, LLC

Jonesboro, Louisiana
June 21, 2024

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

Fifth Judicial District Criminal Court Fund
Parishes of Franklin, Richland, and West Carroll

Statement of Net Position
December 31, 2023

	<u>Governmental Activities</u>
<i>Assets</i>	
Cash and Cash Equivalents	\$ 515,345
Accounts Receivable	28,498
Due From Other Funds	-
Capital Assets:	
Depreciable	-
Total Assets	<u>543,843</u>
<i>Liabilities</i>	
Accounts Payable	6,423
Due to Other Agencies	<u>100,072</u>
Total Liabilities	106,495
<i>Net Position</i>	
Net Investment in Capital Assets	-
Net Position - Unrestricted	<u>437,348</u>
Total Net Position	<u><u>\$ 437,348</u></u>

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

Fifth Judicial District Criminal Court Fund
Parishes of Franklin, Richland, and West Carroll

Statement of Activities
For the Year Ended December 31, 2023

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities: Public Safety & Judicial Prosecution	\$ 453,436	\$ 554,108	\$ -	\$ -	\$ 100,672
			General Revenues:		
			Local Support		\$ 158,470
			Interest Earnings		187
			Miscellaneous		-
			Total General Revenues		158,657
			Changes in Net Position		259,329
			Net Position - Beginning (Restated)		178,019
			NET POSITION - ENDING		\$ 437,348

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

FUND FINANCIAL STATEMENTS

Fifth Judicial District Criminal Court Fund
Parishes of Franklin, Richland, and West Carroll

Balance Sheet, Governmental Funds
December 31, 2023

<u>Assets</u>	
Cash and Cash Equivalents	\$ 515,345
Accounts Receivable	28,498
Due From Other Funds	-
<u>Total Assets</u>	<u>\$ 543,843</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>Liabilities</u>	
Accounts Payable	\$ 6,423
Due to Other Agencies	<u>100,072</u>
<u>Total Liabilites</u>	106,495
 <u>Fund Balance</u>	
Unassigned	437,348
 <u>TOTAL LIABILITIES AND</u>	
<u>FUND BALANCE</u>	<u>\$ 543,843</u>

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

Fifth Judicial District Criminal Court Fund
Parishes of Franklin, Richland, and West Carroll

Balance Sheet, Governmental Funds
December 31, 2023

**Reconciliation of the Balance Sheet of the Governmental Funds
to the Statement of Net Position**

*Amounts reported for governmental activities in the Statement of Net Position
are different because:*

Fund Balance, Governmental Funds:	\$	437,348
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		-
		<hr style="width: 100%;"/>

Net Position of Governmental Activities	\$	437,348
		<hr style="width: 100%;"/>

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

Fifth Judicial District Criminal Court Fund
Parishes of Franklin, Richland, and West Carroll

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2023

<u>Operating Revenue</u>	
Fines and Forfeitures	\$ 554,108
Interest Income	187
Intergovernmental Revenue	
Local	158,470
Total Operating Revenue	712,765
 <u>Operating Expenditures</u>	
Current:	
General Government	
Personal Services	34,940
Operating Services	260,061
Materials and Supplies	19,662
Travel and Other Charges	8,773
Intergovernmental	130,000
Total Operating Expenditures	453,436
<u>Excess (Deficiency) of Revenues Over</u>	
<u>Expenditures</u>	259,329
 <u>Fund Balance - Beginning of the Year (Restated)</u>	178,019
 <u>FUND BALANCE - END OF THE YEAR</u>	\$ 437,348

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

Fifth Judicial District Criminal Court Fund
Parishes of Franklin, Richland, and West Carroll

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2023

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
To the Statement of Activities**

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

Net change in fund balances - total governmental funds	\$ 259,329
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	
Expenditures for capital assets	-
Less current year depreciation	-
	-
Changes in net position of governmental activities	\$ 259,329

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by LRS 15:571.11 which creates the Fifth Judicial District - Judicial Criminal Court fund of the Fifth Judicial District from which certain expenses of the parish court system, including the expenses of the District Attorney's Office and the District Judge's Office may be paid. Revenues for the criminal court fund are derived from fines and costs ordered as part of a court conviction and levied amounts from the police juries. The Fifth Judicial District encompasses the parishes of Franklin, Richland, and West Carroll, Louisiana.

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

A. Basis of Presentation

The accompanying financial statements of the Fifth Judicial District Criminal Court Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

As the governing authorities of the parishes, for reporting purposes, the Franklin, Richland, and West Carroll Parish Police Juries are considered separate financial reporting entities. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Richland Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include: (1) Appointing a voting majority of an organization's governing body or (2) the ability of the police juries to impose their will on that organization and/or (3) the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police juries. (4) Organizations for which the police juries do not appoint a voting majority but are fiscally dependent on the police juries and the potential for the organization to provide specific financial benefits or to impose specific financial burdens on the police juries exists. (5) Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Reporting Entity (Continued)

Because the Franklin, Richland, and West Carroll police juries maintain and operate the parish courthouse in which the district judge's office are located and provides partial funding for equipment, furniture and supplies of these offices, the Fifth Judicial District Criminal Court Fund was determined to be a component unit of the police juries, the financial reporting entities. The accompanying financial statements present information only on the funds maintained by the Fifth Judicial District Criminal Court Fund, and do not present information on the police juries, the general government services provided by that governmental unit, or the other governmental units that comprise the police juries financial reporting entities.

C. Fund Accounting

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

Funds of the Fifth Judicial District Criminal Court Fund are classified into one category:

Governmental Funds

Governmental funds account for all of the Fifth Judicial District Criminal Court Fund's general activities. This fund focus on the sources, uses, and balances of current financial resources. The following are the Fifth Judicial District Criminal Court Fund's governmental fund:

General Fund – The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Fifth Judicial District Criminal Court Fund and is used to account for the operations of the Criminal Court fund offices. The various fines and fees collected are accounted for in this fund.

D. Measurement Focus/Basis of Accounting

Government- Wide Financial Statements

The statement of net position and the statement of activities display information about the reporting government as a whole. The government-wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities and deferred outflows/inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, liabilities and deferred outflows/inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Financial Reporting for Non - Exchange Transactions*.

D. Measurement Focus/Basis of Accounting – (Continued)

Fund Financial Statements (FFS)

The amounts reflected in the Governmental funds statements are accounted for using a current financial resources measurement focus and a modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The Fifth Judicial District Criminal Court Fund considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Revenues

Commissions on fines and forfeitures are recorded in the year they are collected by the parish tax collectors.

Interest earned on investments is recorded when the investment has matured and the income is available. Substantially all other revenues are recorded when received.

Expenditures

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

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. The Fifth Judicial District Criminal Court Fund considers all short-term, highly liquid investments with original maturities of 90 days or less to be treated as cash equivalents. Under state law, the Fifth Judicial District Criminal Court Fund may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

F. Investments

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments in non-participating interest-earning contracts, such as non-negotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.

G. Short-term Interfund Receivables/ Payables (Fund Financial Statements)

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as interfund receivables/payables on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

In the process of aggregating data for the statement of net position interfund payables and receivables were eliminated to minimize the "grossing up" effect of assets and liabilities within the governmental activities column.

H. 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.

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

<u>Description</u>	<u>Estimated Lives</u>
Furniture and office equipment	5 years
Computer hardware	5-10 years
Telephone equipment	10 years
Vehicles	5 years

I. Restricted Net Position

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position use are either:

- Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations other governments;
- Imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, the unrestricted resource as needed.

J. Fund Balance of Fund Financial Statements

Fund balance amounts are reported within the fund balance categories as follows:

Non-spendable: Fund balance that is not in spendable form or legally or contractually required to be maintained intact.

Restricted: Fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed: Fund balance that can only be used for specific purposes determined by the Fifth Judicial District Criminal Court Fund. Committed amounts cannot be used for any other purpose unless the Fifth Judicial District Criminal Court Fund removes or changes the specified use by taking the same type of action it employed to previously commit the funds.

Assigned: Fund balance that is constrained by the Fifth Judicial District Criminal Court Fund's intent to be used for specific purposes but are neither restricted nor committed. Intent should be expressed by the Fifth Judicial District Criminal Court Fund.

Unassigned: Fund balance that is the residual classification for the general fund or a deficit fund balance in other funds.

The Fifth Judicial District Criminal Court Fund reduces committed amounts, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The Fifth Judicial District Criminal Court Fund considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.

K. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is generally used in government funds.

Based on the size of the accounts and the methods used for payments, the Fifth Judicial District Criminal Court Fund does not employ encumbrance accounting.

L. Interfund Transactions

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

M. Estimates

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

NOTE 2 - CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

Interest Rate Risk: Fifth Judicial District Criminal Court Fund does not have a policy that addresses interest rate risk.

Credit Risk: Fifth Judicial District Criminal Court Fund investments are in Certificates of Deposits which do not have credit ratings. The Fifth Judicial District Criminal Court Fund has no investments as of December 31, 2023.

Custodial Credit Risk: At year-end the Fifth Judicial District Criminal Court Fund's carrying amount of deposits was \$515,345 and the bank balance was \$533,779. The bank balance was insured by \$250,000 of federal deposit insurance and \$400,000 of pledged securities held in the entity's name. The Fifth Judicial District Criminal Court Fund does not have a policy that addresses custodial credit risk.

NOTE 3 – ACCOUNTS RECEIVABLE

The following is a summary of receivables at December 31, 2023:

	General
	<u>Fund</u>
Fines, Fees, and Bond Forfeitures	<u>\$ 28,498</u>

NOTE 4 – ACCOUNTS PAYABLE

The following is a summary of payables at December 31, 2023:

	General
	<u>Fund</u>
Accounts	<u>\$ 6,423</u>

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 and 2022 is as follows:

	December 31, 2022			December 31, 2023
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Depreciable Assets:				
Autos & Equipment	\$ 13,175	-	-	\$13,175
Totals at Historical Cost	13,175	-	-	13,175
Less Accumulated Depreciation for:				
Autos & Equipment	(13,175)	-	-	(13,175)
Total Accumulated Depreciation	(13,175)	-	-	(13,175)
 <u>CAPITAL ASSETS, NET</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

Depreciation expense was \$0 in 2023.

NOTE 5 – PRIOR PERIOD ADJUSTMENT

During the prior fiscal year, the Agency recorded a due to the District Attorney of the Fifth Judicial District General Fund in the amount of \$140,000 that was intended as a transfer from the CCF to the District Attorney operating account. A prior period adjustment has been made to reflect this transfer. This resulted in a decrease to the beginning fund balance of \$140,000.

NOTE 6 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through June 25, 2024, which is the day the financial statements were available to be issued, and it has been determined that one significant event requires disclosure.



KENNETH D. FOLDEN & CO.

Certified Public Accountants, LLC

Kenneth D. Folden, CPA
kfolden@foldencpa.com

302 Eighth Street, Jonesboro, LA 71251
Phone: (318) 259-7316 • Fax: (318) 259-7315

Alayna C. Huckaby, CPA
ahuckaby@foldencpa.com

**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements
Performed in Accordance With Government Auditing Standards**

Fifth Judicial District Criminal Court Fund
Rayville, 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 and each major fund of the Fifth Judicial District Criminal Court Fund, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Fifth Judicial District Criminal Court Fund's basic financial statements and have issued our report thereon dated June 21, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Fifth Judicial District Criminal Court Fund's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fifth Judicial District Criminal Court Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fifth Judicial District Criminal Court Fund'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 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fifth Judicial District Criminal Court Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Fifth Judicial District Criminal Court Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kenneth D. Folden & Co., CPAs, LLC

Jonesboro, Louisiana
June 21, 2024

SUPPLEMENTAL INFORMATION

Fifth Judicial District Criminal Court Fund
Rayville, Louisiana

Schedule of Findings and Questioned Costs
For the year ended December 31, 2023

We have audited the basic financial statements of the Fifth Judicial District Criminal Court Fund as of and for the year ended December 31, 2023 and have issued our report thereon dated June 21, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2023 resulted in an unqualified opinion.

A. Summary of Auditor's Report

Report on Internal Control and Compliance Material to Financial Statements

Internal Control

Material Weakness Yes No Significant Deficiencies Yes No

Compliance

Compliance Material to Financial Statements Yes No

B. Findings - Financial Statements Audit

Current Year

None.

Prior Year

None.

5th Judicial District Criminal Court Fund
Parishes of West Carroll, Richland and Franklin, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

	First Six Month Period Ended 6/30/2023	Second Six Month Period Ended 12/31/2023
Beginning Balance of Amounts Collected	140,453	329,663
Add: Collections		
Asset Forfeiture	1,837	643
Bond Forfeiture	-	-
Criminal Court Costs/Fees	236,133	291,674
Suspension Fees	1,275	1,400
Interest on Collected Balances	86	101
Other	-	-
	<hr/>	<hr/>
Total Collections	239,331	293,818
Less: Disbursements to Governments		
West Carroll Parish Sheriff's Office - Court Expenses	5,158	-
Richland Parish Sheriff's Office - Court Expenses	-	6,331
Franklin Parish Sheriff's Office - Court Expenses	6,162	5,115
West Carroll Parish Clerk of Court - Court Expenses	6,035	5,893
Richland Parish Clerk of Court - Court Expenses	8,297	1,590
Franklin Parish Clerk of Court - Court Expenses	5,491	1,933
Second Circuit Court of Appeals - Appeal Costs	478	531
Less: Disbursements to Individuals		
Other Disbursements to Individuals - Transcription Costs	18,500	8,615
	<hr/>	<hr/>
Total Disbursements	50,121	30,008
Ending Balance of Amounts Collected but not Disbursed	<hr/> <hr/>	<hr/> <hr/>
	\$ 329,663	\$ 593,473

5TH Judicial District Criminal Court Fund
Parishes of West Carroll, Richland and Franklin, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session

	<u>First Six Month Period Ended 6/30/2023</u>	<u>Second Six Month Period Ended 12/31/2023</u>
Receipts From:		
West Carroll Parish Sheriff's Office - FINES/COSTS	24,769	12,590
Richland Parish Sheriff's Office - FINES/COSTS	150,870	231,570
Franklin Parish Sheriff's Office - FINES/COSTS	60,495	68,470
West Carroll Parish Sheriff's Office - Suspension Fees	75	188
Richland Parish Sheriff's Office - Suspension Fees	913	850
Franklin Parish Sheriff's Office - Suspension Fees	287	363
West Carroll Parish Sheriff's Office - Bond Forfeitures	-	-
Richland Parish Sheriff's Office - Bond Forfeitures	-	-
West Carroll Parish Sheriff's Office - Asset Forfeiture	-	-
Richland Parish Sheriff's Office - Asset Forfeiture	-	643
Franklin Parish Sheriff's Office - Asset Forfeiture	1,837	-
Interest on Collected Balances	86	101
 Total Receipts	\$ 239,332	\$ 314,775

FIFTH JUDICIAL DISTRICT CRIMINAL COURT FUND
FOR THE PARISHES OF FRANKLIN, RICHLAND, AND WEST CARROLL
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2023

There was no compensation, benefits and other payments made to agency head or chief executive officer during the year ended December 31, 2023.



KENNETH D. FOLDEN & CO.

Certified Public Accountants, LLC

Kenneth D. Folden, CPA
kfolden@foldencpa.com

302 Eighth Street, Jonesboro, LA 71251
Phone: (318) 259-7316 • Fax: (318) 259-7315

Alayna C. Huckaby, CPA
ahuckaby@foldencpa.com

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the District Attorneys of Fifth Judicial District Criminal Court Fund
Rayville, Louisiana
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 01, 2023 through December 31, 2023. Fifth Judicial District Criminal Court Fund's management is responsible for those C/C areas identified in the SAUPs.

Fifth Judicial District Criminal Court Fund 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 01, 2023 through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

- i. Budgeting, including preparing, adopting, monitoring, and amending the budget.
- ii. Purchasing, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
- iii. Disbursements, including processing, reviewing, and approving,
- iv. Receipts/Collections, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- v. Payroll/Personnel, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. Travel and expense reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. Credit Cards (and debit cards, fuel cards, purchase cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. Debt Service, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. Information Technology Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. Prevention of Sexual Harassment, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Procedure Results: We noted exceptions. See Item 1 and 2.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. Alternately, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Procedure Results - We noted no exceptions.

3) Bank Reconciliations

A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional 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:

- i. 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);
- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Procedure Results - We noted exceptions. See Item 3.

4) Collections

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

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

- i. Employees responsible for cash collections do not share cash drawers/registers;
- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

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

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3a (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). 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:

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

- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

Procedure Results - We noted exception. See Item 4.

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

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

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

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
- ii. At least two employees are involved in processing and approving payments to vendors;
- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5b above, as applicable.

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

Procedure Results - We noted exceptions. See Item 5.

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

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

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

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

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

C. Using the monthly statements or combined statements selected under procedure #7b above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Procedure Results - We noted no exceptions.

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

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

i. 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);

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

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

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

Procedure Results - We noted exceptions. See Item 6.

8) Contracts

A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period.

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

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Procedure Results - We noted no exceptions.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9a above, obtain attendance records and leave documentation for the pay period, and
 - i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates in the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Procedure Results - The Criminal Court does not have any payroll.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9a obtain ethics documentation from management, and
 - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Procedure Results - We noted no exceptions.

11) Debt Service

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

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

Procedure Results - We noted no exceptions.

12) Fraud Notice

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

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

Procedure Results - We noted no exceptions.

13) Information Technology Disaster Recovery/Business Continuity

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

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

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

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

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

Procedure Results - We noted no exceptions.

14) Prevention of Sexual Harassment

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

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

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

- i. Number and percentage of public servants in the agency who have completed the training requirements;
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

Procedure Results - We noted no exceptions.

We were engaged by Fifth Judicial District Criminal Court Fund 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 Fifth Judicial District Criminal Court Fund 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.

Kenneth D. Folden & Co., CPAs, LLC

Jonesboro, Louisiana
June 21, 2024

Fifth Judicial District Criminal Court Fund
Rayville, Louisiana

Management's Responses to Exceptions to the
Statewide Agreed-Upon Procedures
For the year ended December 31, 2023

Item 1: Exception - The Fifth Judicial District Criminal Court Fund policies and procedures did not include contracting, dollar thresholds for travel and travel-related reimbursements, and debt policy.

Response – Management understands this exception, and will work to update our policies to be more comprehensive.

Item 2: Exception - The Fifth Judicial District Criminal Court Fund bank reconciliations did not have written evidence that a member of management that does not handle cash, post ledgers, or issue checks had reviewed each bank reconciliation.

Response – Management understands this exception. While the chief elected official does review and initial all active operating accounts, some accounts with little or no activity are not reviewed each month. We will add all accounts to our monthly review process.

Item 3: Exception - The Fifth Judicial District Criminal Court Fund did not have evidence that outstanding reconciling items for more than 12 months had been researched.

Response – Management understands this exception. Numerous small dollar amount checks are issued to witnesses and jurors each year. Most of the outstanding items noted are related to small dollar amounts that are never cashed by the recipient. We will work to submit to unclaimed property the stale checks payable to individuals, and research all other outstanding items.

Item 4: Exception - The Fifth Judicial District Criminal Court Fund collections did not have evidence that two of the deposits reviewed were deposited within one business day of receipt.

Response – Management understands this exception. We are a three-parish district with a very small staff. On certain days of the week, we do not have the staff available to make deposits. We understand the best practice and make every effort to deposit funds as soon as practical given our limited staff.

Item 5: Exception - The employees responsible for processing payments to vendors had the ability to add and modify vendor files.

Response – Management understands this exception. We have a very small administrative staff, so the AP Clerk's ability to add and modify vendors is necessary for operations to run smoothly. We believe the risk mitigating control to be the chief elected official reviews all unpaid invoices and reviews all checks before signing.

Item 6: Exception - The Fifth Judicial District Criminal Court Fund had eleven out of fifty-five disbursements that did not indicate that they were received by the entity. Eleven out of fifty-five disbursements did not include evidence of segregation of duties.

Response - Management understands this exception. We have a very small administrative staff, so there are instances where little segregation of duties is exercised. We believe the risk mitigating control to be that the chief elected official reviews all unpaid invoices and reviews all checks before signing.

Item 7: Exception - Two travel related reimbursements did not have written evidence that they were approved by someone other than the person receiving the reimbursement.

Response – Management understands this exception. Although all travel reimbursements are reviewed at the time the check is issued, there may be times when the reviewer does not sign. We adhere to State of Louisiana travel guidelines and all travel reimbursement requests are reviewed and approved by the District Attorney.



OFFICE OF THE

DISTRICT ATTORNEY

FIFTH JUDICIAL DISTRICT
FRANKLIN, RICHLAND, WEST CARROLL PARISHES
PENNY DOUCIERE

CRIMINAL DIVISIONS:
FRANKLIN PARISH
CAROLINE HEMPHILL

RICHLAND PARISH
AMANDA WILKINS
K. DOUGLAS WHEELER

WEST CARROLL PARISH
MOLLY CLEMENT

CIVIL DIVISION:
KYLE MOORE

707 JULIA STREET
RAYVILLE, LA 71269
TELEPHONE: (318) 728-6451
FACSIMILE: (318) 728-9200

ADMINISTRATOR:
AMANDA MIXON

CHILD SUPPORT ENFORCEMENT:
MICHAEL R. ELLINGTON

CHILD WELFARE AND JUVENILE:
SHIRLEY GUILLORY GEE

VICTIM ASSISTANCE:
DEBRA COLSON

June 21, 2024

Kenneth D. Folden & Co., CPAs, LLC
302 8th Street
Jonesboro, LA 71251

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period January 01, 2023 through December 31, 2023, we confirm to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas (as applicable).
Yes No
2. For the fiscal period January 01, 2023 through December 31, 2023, the C/C areas were administered in accordance with the best practice criteria presented in the SAUPs.
Yes No
3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.
Yes No
4. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.
Yes No
5. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.
Yes No

6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2023, and June 21, 2024.

Yes No

7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.

Yes No

8. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.

Yes No

9. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.

Yes No

10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.

Yes No

11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.

Yes No

12. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards, that we provided to you is complete.

Yes No

13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.

Yes No

14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.

Yes No

15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.

Yes No

16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.

Yes No

17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.

Yes No

18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.

✓ N/A

Yes No

19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.

✓ N/A

Yes No

20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.

Yes No

21. We are not aware of any material misstatements in the C/C areas identified in the SAUPs.

Yes No

22. We have disclosed to you any other matters as we have deemed appropriate.

Yes No

23. We have responded fully to all inquiries made by you during the engagement.

Yes No

24. We have disclosed to you all known events that have occurred subsequent to December 31, 2023, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.

Yes No

The previous responses have been made to the best of our belief and knowledge.

Signature Penny Wise Dancer Date June 21, 2024

Title District Attorney