

**JUDICIAL EXPENSE FUND OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT
AMITE, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Judicial Expense Fund of the Twenty-First Judicial District Court

Amite, Louisiana

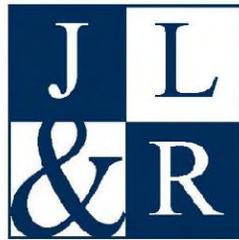
Table of Contents

As of and For the Year Ended December 31, 2023

	<u>Exhibit</u>	<u>Schedule</u>	<u>Page</u>
Independent Auditor's Report	-	-	1 - 3
Basic Financial Statements:			
Government-Wide Financial Statements:			
Statement of Net Position	A	-	5
Statement of Activities	B	-	6
Fund Financial Statements:			
Governmental Funds - Balance Sheet	C	-	8
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position	D	-	9
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances	E	-	10
Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities	F	-	11
Notes to the Financial Statements	-	-	13 - 21
Required Supplemental Information:			
Budgetary Comparison Schedule - Judicial Expense Fund	-	1	23
Budgetary Comparison Schedule - Court Support Fund	-	2	24
Other Supplemental Information:			
Schedule of Compensation, Benefits, and Other Payments to Agency Head	-	3	26
Justice System Funding Schedule - Receiving Entity:			
Judicial Expense Fund	-	4	27
Court Support Fund	-	5	28
Indigent Transcript Fund	-	6	29
Other Independent Auditor's Reports and Findings and Recommendations:			
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 <i>Government Auditing Standards</i>	-	-	31 - 32
Schedule of Findings and Responses	-	-	33
Summary Schedule of Prior Audit Findings	-	-	34

Dennis E. James, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehricht, CPA
Megan E. Lynch, CPA
B. Jacob Steib, CPA

Lyle E. Lambert, CPA
Lauren Kimble Smith, CPA



**JAMES
LAMBERT RIGGS
& ASSOCIATES, INC.**
CERTIFIED PUBLIC ACCOUNTANTS
www.jlrcpafirm.com


Member of
American Institute of CPAs
Society of Louisiana CPAs

Independent Auditor's Report

The Honorable Blair D. Edwards, Chief Judge
and Honorable Judges
Twenty-First Judicial District Court
Amite, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Judicial Expense Fund of the Twenty-First Judicial District Court (the "District Court") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District 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 District Court as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Court 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.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2023, the District Court adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District 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 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 District 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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Court's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 23 through 24 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.

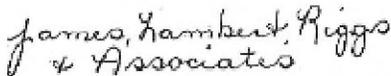
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of 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 District Court's basic financial statements. The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head and the Justice System Fund Schedules – Receiving Entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits, and Other Payments to Agency Head and the Justice System Fund Schedules – 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 27, 2024, on our consideration of the District 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 District Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Court's internal control over financial reporting and compliance.



James Lambert Riggs and Associates, Inc.
Hammond, Louisiana

June 27, 2024

**Basic Financial Statements –
Government-Wide Financial Statements**

Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana
Statement of Net Position
December 31, 2023

Exhibit A

	<u>Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 1,078,512
Accounts Receivable, Net	533,230
Capital Assets, Net of Accumulated Depreciation (Note 6)	<u>40,952</u>
Total Assets	<u><u>\$ 1,652,694</u></u>
Liabilities	
Accounts Payable	<u>\$ 636,163</u>
Total Liabilities	<u><u>\$ 636,163</u></u>
Net Position	
Net Investment in Capital Assets	\$ 40,952
Restricted	101,601
Unrestricted	<u>873,978</u>
Total Net Position	<u><u>\$ 1,016,531</u></u>

The accompanying notes are an integral part of this statement.

Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana
Statement of Activities
For the Year Ended December 31, 2023

Exhibit B

	<u>Governmental Activities</u>
Expenses:	
District Court Activities:	
Salaries / Related Benefits	\$ 1,046,480
Payroll Administration Fee	46,011
Operating Grant Expenses	1,550,330
Probation Office Expenses	229,802
Automobile	66,600
General Office Expenses	182,445
Insurance	25,567
Legal & Professional	28,000
Miscellaneous	2,295
Telephone	70,143
Travel, Training, & Meetings	60,734
Depreciation Expense	<u>19,344</u>
Total Expenses	3,327,751
 Program Revenues:	
Charges for Services	2,008,985
Operating Grants	<u>1,427,266</u>
Total Program Revenues	<u>3,436,251</u>
 Net Program (Expense) / Revenue	 108,500
 General Revenues:	
Interest	645
Miscellaneous Income	<u>45,178</u>
Total General Revenues	<u>45,823</u>
 Change in Net Position	 154,323
 Net Position - Beginning of the Year	 <u>862,208</u>
Net Position - End of the Year	<u>\$ 1,016,531</u>

The accompanying notes are an integral part of this statement.

**Basic Financial Statements –
Fund Financial Statements**

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Exhibit C

Governmental Funds – Balance Sheet
December 31, 2023

	<u>General Fund</u>	<u>Court Support Fund</u>	<u>Other Governmental Fund</u>	<u>Total</u>
Assets				
Cash and Cash Equivalents	\$ 617,303	\$ 359,942	\$ 101,267	\$ 1,078,512
Accounts Receivable, Net	<u>166,587</u>	<u>366,134</u>	<u>509</u>	<u>533,230</u>
Total Assets	<u>\$ 783,890</u>	<u>\$ 726,076</u>	<u>\$ 101,776</u>	<u>\$ 1,611,742</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	\$ 176,731	\$ 459,257	\$ 175	\$ 636,163
Total Liabilities	176,731	459,257	175	636,163
Fund Balances:				
Restricted for Indigent Transcripts	-	-	101,601	101,601
Assigned for General Usage	-	266,819	-	266,819
Unassigned	<u>607,159</u>	<u>-</u>	<u>-</u>	<u>607,159</u>
Total Fund Balances	<u>607,159</u>	<u>266,819</u>	<u>101,601</u>	<u>975,579</u>
Total Liabilities and Fund Balances	<u>\$ 783,890</u>	<u>\$ 726,076</u>	<u>\$ 101,776</u>	<u>\$ 1,611,742</u>

The accompanying notes are an integral part of this statement.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Exhibit D

Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Position
For the Year Ended December 31, 2023

Total Fund Balances, Governmental Funds (Exhibit C) \$ 975,579

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Governmental Capital Assets, Net of Depreciation 40,952

Net Position of Governmental Activities (Exhibit A) \$ 1,016,531

The accompanying notes are an integral part of this statement.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Exhibit E

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

	<u>General Fund</u>	<u>Court Support Fund</u>	<u>Other Governmental Fund</u>	<u>Total</u>
Revenues:				
Charges for Services	\$ 1,433,555	\$ 568,433	\$ 6,997	\$ 2,008,985
Federal Operating Grants	-	469,140	-	469,140
State Operating Grants	-	958,126	-	958,126
Interest	645	-	-	645
Miscellaneous Income	<u>11,524</u>	<u>33,654</u>	<u>-</u>	<u>45,178</u>
Total Revenues	<u>1,445,724</u>	<u>2,029,353</u>	<u>6,997</u>	<u>3,482,074</u>
Expenditures:				
Bad Debt	60,508	-	-	60,508
Salaries & Related Benefits	388,935	-	-	388,935
Payroll Administration Fee	46,011	-	-	46,011
General Office Expenditures	159,270	23,175	-	182,445
Telephone	70,143	-	-	70,143
Travel, Training, & Meetings	55,896	4,838	-	60,734
Vehicle Expense	66,600	-	-	66,600
Insurance	19,026	6,541	-	25,567
Legal & Professional	28,000	-	-	28,000
Contracted Law Clerks	255,311	-	-	255,311
Court Reporters	8,375	69,749	1,440	79,564
Probation Office Expenditures	229,802	-	-	229,802
Miscellaneous	2,295	-	-	2,295
Hearing Officer	-	233,007	-	233,007
Stenographer, Public Defender, & Minute Clerk	-	29,155	-	29,155
FINS Program Expenditures	-	112,919	-	112,919
TASC Program Expenditures	-	214,423	-	214,423
Adult Drug Court	-	818,151	-	818,151
Juvenile Drug Court	-	251,690	-	251,690
Veterans Court	-	153,147	-	153,147
Capital Outlay	<u>1,035</u>	<u>6,662</u>	<u>-</u>	<u>7,697</u>
Total Expenditures	<u>1,391,207</u>	<u>1,923,457</u>	<u>1,440</u>	<u>3,316,104</u>
Excess of Revenues over Expenditures	54,517	105,896	5,557	165,970
Fund Balance - Beginning of the Year	<u>552,642</u>	<u>160,923</u>	<u>96,044</u>	<u>809,609</u>
Fund Balance - End of the Year	<u>\$ 607,159</u>	<u>\$ 266,819</u>	<u>\$ 101,601</u>	<u>\$ 975,579</u>

The accompanying notes are an integral part of this statement.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Exhibit F

Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balances to the Government-Wide Statement of Activities
For the Year Ended December 31, 2023

Net Change in Fund Balances, Governmental Funds (Exhibit E)	\$	165,970
--	----	---------

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. These differences consist of:

Capital Outlay		7,697
Depreciation Expense		<u>(19,344)</u>

Change in Net Position of Governmental Activities (Exhibit B)	\$	<u>154,323</u>
--	----	----------------

The accompanying notes are an integral part of this statement.

Notes to the Financial Statements

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements
For the Year Ended December 31, 2023

Narrative Profile

The Judicial Expense Fund of the Twenty-First Judicial District Court (hereafter referred to as "District Court") was established by the provisions of Act No. 553 of 1980, Louisiana Revised Statute (LRS) 13:996.6. The statute provides for the collection of civil and criminal fees or costs in addition to all other fees or costs now or hereafter provided by law. The Judges, en banc, of the District Court may pay each of their court reporters a salary from the Judicial Expense Fund. The Judges, en banc, may further appoint such secretarial, clerical, research, administrative, or other personnel, as they deem necessary to expedite the business and function of the District Court and pay all or any part of the salaries of such personnel out of the monies in the Judicial Expense Fund. In like manner, the Judges may utilize the monies in the Judicial Expense Fund to pay all or any part of the cost of establishing and maintaining a law library, or for buying and maintaining any type of equipment, supplies, or other items consistent with the proper administration and efficient operation of the District Court.

The accounting and reporting policies of the District Court conform to generally accepted accounting principles (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to LRS 24:513 and to the guidance set forth in the *Louisiana Governmental Audit Guide*, and the industry audit guide, *Audits of State and Local Governmental Units*.

1. Summary of Significant Accounting Policies

A. Financial Reporting Entity

All Judges are independently elected officials of the District Court, which encompasses the Louisiana Parishes of Livingston, St. Helena, and Tangipahoa. As the respective governing authorities of the District, for reporting purposes, the Livingston Parish Council, St. Helena Police Jury, and Tangipahoa Parish Council are the financial reporting entities for each respective Parish. The financial reporting entity consists of (a) primary government (parish council - police jury), (b) organizations for which the 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.

Because the District Court's revenues are self-generated, the District Court is not fiscally dependent on the Parish governments. The District Court was determined not to be a component unit of the Livingston Parish Council, St. Helena Police Jury, or Tangipahoa Parish Council, the Parish financial reporting entities. The accompanying financial statements present information only on the funds maintained by the District Court and do not present information on the Livingston Parish Council, St. Helena Police Jury, or Tangipahoa Parish Council, the general government services provided by those governmental units, or the other governmental units that comprise the Parishes' financial reporting entities.

B. Basic Financial Statements – Government-Wide Financial Statements

The District Court's basic financial statements include both government-wide (reporting the District Court as a whole) and fund financial statements (reporting the District Court's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All District Court activities are classified as governmental activities. The District Court has no business-type activities.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2023

Statement of Net Position – In the government-wide Statement of Net Position, the governmental activities (a) are presented on a consolidated basis, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Court's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The District Court first utilizes restricted resources to finance qualifying activities.

Statement of Activities – The government-wide Statement of Activities reports both the gross and net cost of the District Court's functions. The functions are also supported by general revenues (Criminal Court Fund reimbursements, interest income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. Program revenues must be directly associated with the ongoing operations of the District Court. Operating grants include operating-specific and discretionary (either operating or capital) grants, while capital grants report capital-specific grants and contributions. The net costs (by function) are normally covered by general revenues.

The District Court does not allocate indirect costs. This government-wide focus is more on the sustainability of the District Court as an entity and the change in the District Court's net position resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the District Court are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

The emphasis in fund financial statements is on the major funds. Non-major funds by category are summarized into a single column. GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures / expenses of either fund category or the governmental and business-type combined) for the determination of major funds. The non-major funds are combined in a single column in the fund financial statements.

Governmental Funds – The focus of the governmental funds' measurement (in the fund statements) is the determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The District Court reports these governmental funds and fund types:

Judicial Expense Fund – the primary operating fund of the District Court, which accounts for all the operations of the District Court, except those required to be accounted for in other funds. Revenues are derived primarily from court costs and criminal probation supervision fees.

Special Revenue Funds – accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Court Support Fund is considered a major fund for reporting purposes. The Indigent Transcript Fund is considered to be a non-major fund for reporting purposes.

The activities reported in these funds are reported as governmental activities in the government-wide financial statements

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2023

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet in the fund statements. Capital assets and long-term liabilities are included in the government-wide statements. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net fund balances.

The government-wide Statement of Net Position and Statement of Activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are either included on the Statement of Net Position

The fund financial statements of the governmental funds are maintained and reported on the modified accrual basis of accounting. Under this method of accounting, revenues are recognized in the period in which they become measurable and available. The District Court considers all revenues available if they are collected within 60 days after year-end. Interest income is recorded as earned. Federal and state reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred. Expenditures are recorded when the fund liability is incurred.

The Statement of Net Position and the Statement of Activities are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

E. Budgets and Budgetary Accounting

The District Court adopted operating budgets for the Judicial Expense Fund and Court Support Fund for the fiscal year ended December 31, 2023. The budgets for these funds are adopted on the modified accrual basis of accounting consistent with GAAP. The District Court follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Judicial Administrator prepares the proposed budgets and submits them to the Judges for their review no later than fifteen days prior to the beginning of each fiscal year.
2. A meeting is then held with the Judicial Administrator and the Judges to review the proposed budgets and formal adoption is made by majority vote of the Judges. The budgets for 2023 were adopted by the Judges on December 29, 2022.
3. Copies of the adopted budgets are kept on file for public inspection.
4. Budgetary amendments due to increases or decreases in revenues or expenditures over amounts estimated require majority vote of the Judges. The budgets were amended on December 15, 2023.
5. All budgetary appropriations lapse at the end of each year. Formal budgetary integration is not employed.

For the fiscal year ended December 31, 2023, the Judicial Expense Fund and the Court Support Fund reported favorable variances in expenditures over appropriations totaling \$43,983 and \$83,146, respectively.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2023

F. Cash, Cash Equivalents, and Investments

The District Court's cash and cash equivalents are considered to be cash on hand, demand deposits, interest bearing demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Under state law, the District 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. In addition, the District Court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments for the District Court are reported at cost.

G. Allowance for Uncollectible Accounts

The District Court calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance for uncollectible accounts as of December 31, 2023, was determined based upon the likely collectability of individual receivables based upon their age.

H. Capital Assets

Capital outlays are recorded as expenditures of the governmental funds and as assets in the government-wide financial statements to the extent the District Court's capitalization threshold of \$1,000 is met. Capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are valued at their acquisition value (entry price) at the date of donation.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

I. Pension Plans

The District Court is not a member of any retirement system, but is a member of the social security system. All full-time employees are carried on the payroll of other governmental units and are covered under their respective pension plans.

J. Compensated Absences

All full-time employees with less than 10 years of service earn ten (10) days of annual leave each year. All full-time employees with more than 10 years of service earn fifteen (15) days of annual leave each year. Unused annual leave is not accumulated. All full-time employees earn ten (10) days of sick leave each year. Unused sick leave is accumulated up to a maximum of 20 days.

At December 31, 2023, there were no employee leave benefits requiring recognition in accordance with GASB Statement No. 16, *Accounting for Compensated Absences*.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2023

K. Net Position

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

1. Net Investment in Capital Assets – consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted – this component of net position consists of assets that have constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
3. Unrestricted – all other net position is reported in this category.

When both restricted and unrestricted resources are available for use, it is the District Court's policy to use restricted resources first, then unrestricted resources as they are needed.

L. Fund Balance

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

1. Nonspendable Fund Balance – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
2. Restricted Fund Balance – amounts that can be spent only for specific purposes due to enabling legislation, State or Federal laws, or externally imposed conditions by grantors, creditors, or citizens. The non-major Indigent Transcript Fund's ending fund balance of \$101,601 is considered restricted due to the enabling legislation creating the fund.
3. Committed Fund Balance – amounts that can be used only for the specific purposes determined by a formal action of the Judges (the District Court's highest level of decision-making authority).
4. Assigned Fund Balance – amounts intended to be used by the District Court for specific purposes but do not meet the criteria to be as restricted or committed. The Judges of the District Court (authorized officials) have determined that the Court Support Fund is assigned due to the nature of the funds.
5. Unassigned Fund Balance – all amounts not included in other spendable categories.

When fund balance resources are available for a specific purpose in multiple classifications, the District Court will generally use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, the District Court's management reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

M. Interfund Transactions

Permanent re-allocation of resources between funds of the District Court are classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2023

N. New Accounting Pronouncements

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA, (2) establishes that a SBITA results in a right-of-use subscription asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The District Court adopted the provisions of GASB Statement No. 96, during 2023. The implementation of this standard had no impact on the District Court's financial statements as of December 31, 2023.

O. Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with GAAP for all governmental funds. All annual appropriations lapse at year-end. See Note 1 regarding operating budgets. The District Court complied with the Local Government Budget Act in adopting and amending its budget for the year ended December 31, 2023.

B. Deposits and Investment Laws and Regulations

In accordance with state law, all uninsured deposits of funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. As reflected in Note 3 regarding cash and cash equivalents, the District Court complied with the deposits and investments laws and regulations.

C. Deficit Fund Equity

As of December 31, 2023, the District Court had no funds with deficit fund equities.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2023

3. Cash and Cash Equivalents

At December 31, 2023, the District Court had \$1,078,512 (book balance) in interest-bearing demand deposits (which are stated at cost, which approximates market) as follows:

	Statement of Net Position
Cash and Cash Equivalents	\$ 1,078,512
Restricted Cash and Cash Equivalents	-
Total Interest-Bearing Deposits	\$ 1,078,512

These deposits are stated at cost, which approximates market.

The following is a summary of cash and investments at December 31, 2023, with the related federal deposit insurance and pledge securities:

Bank Balances and Investments.	
Insured (FDIC Insurance)	\$ 250,000
Collateralized:	
Collateral held by pledging bank's trust department not in the District Court's name	845,416
Uninsured and Uncollateralized	-
Total Deposits	\$ 1,095,416

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District Court's deposits may not be returned to it. The District Court does not have a deposit policy for custodial credit risk. As of December 31, 2023, \$-0- of the District Court's bank balance of \$1,095,416 was exposed to custodial credit risk.

Under state law, deposits 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 insurance, must at all times equal the amount on deposit with the fiscal agent. The custodial bank must advertise and sell the securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2023

4. Receivables

Accounts receivable as of December 31, 2023, consists of the following.

	Judicial Expense Fund	Court Support Fund	Other Governmental Fund	Total
Civil Court Fees	\$ 10,180	\$ -	\$ -	\$ 10,180
Criminal Court Fees	32,729	-	-	32,729
Support Enforcement Fees	-	45,324	-	45,324
State of Louisiana Grants:				
TASC Grant	-	59,253	-	59,253
Adult Drug Court	-	175,536	-	175,536
Juvenile Drug Court	-	43,132	-	43,132
Veterans Court	-	40,390	-	40,390
21st JDC Criminal Court Fund	52,298	-	-	52,298
21st JDC Collections Dept.	67,320	1,002	-	68,322
Other	4,060	1,497	509	6,066
Less: Uncollectible Allowance	-	-	-	-
Total Receivables	<u>\$ 166,587</u>	<u>\$ 366,134</u>	<u>\$ 509</u>	<u>\$ 533,230</u>

5. Capital Assets

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

Description	Balance 12/31/2022	Additions	Deductions	Balance 12/31/2023
Capital Assets:				
Judicial Expense Fund	\$ 165,793	\$ 1,035	\$ -	\$ 166,828
Court Support Fund	67,318	6,662	-	73,980
Less: Accumulated Depreciation				
Judicial Expense Fund	(113,194)	(19,177)	-	(132,371)
Court Support Fund	(67,318)	(167)	-	(67,485)
Total Capital Assets, Net	<u>\$ 52,599</u>	<u>\$ (11,647)</u>	<u>\$ -</u>	<u>\$ 40,952</u>

Capital assets are stated at cost, less an allowance for accumulated depreciation. Depreciation expense is computed using the straight-line method of the estimated useful lives as follows:

Furniture	7 Years
Equipment	5 Years

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2023

6. FINS Program

The Families in Need of Services Special Revenue Fund (FINS) is used to account for the receipt and disbursement of funds collected for reducing the number of children who enter the juvenile justice system or foster care system. The FINS Fund is included in the Court Support Special Revenue Fund. Selected data for the FINS Fund is as follows:

Revenues.	
Intergovernmental Grant	\$ 74,227
Less: Portion of Grant Shared with the City of Hammond	<u> -</u>
Revenue Recognized	<u>74,227</u>
Expenditures	<u>112,919</u>
Excess of Expenditures over Revenues	<u>\$ 38,692</u>

The excess of expenditures over revenues was absorbed by other Special Revenue Fund revenues. No audit fees were paid using funds received for the FINS program.

7. Leases

The District Court has entered into the following lease and rental agreement as of December 31, 2023.

The District Court currently leases office space in Tangipahoa Parish on a monthly basis at 12047 Old Baton Rouge Highway. The lease amount is as follows. \$6,000 per month for the Adult Drug Court. Since this lease may be terminated at any time, the District court has no future annual commitments under this lease. As a result, this lease is a short-term lease under the guidance of GASB Statement No. 87.

Rental expense amounted to \$72,000 in 2023.

8. Litigation and Claims

There is no litigation pending against the District Court at December 31, 2023.

9. Subsequent Event

Management has evaluated the subsequent events through the date that the financial statements were available to be issued, June 27, 2024. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Required Supplemental Information:
Budgetary Comparison Schedules

Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana
 Budgetary Comparison Schedule (GAAP Basis) – Judicial Expense Fund
 For the Year Ended December 31, 2023

Schedule 1

	Original Budget	Final Budget	Actual Amounts - Budgetary Basis	Variance with Final Budget Favorable - (Unfavorable)
Revenues:				
Civil & Criminal Court Fees	\$ 356,000	\$ 394,700	\$ 421,925	\$ 27,225
Bond Forfeiture Rebates	370,000	370,000	369,237	(763)
Criminal Probation Supervision Fees	503,000	613,000	642,393	29,393
Interest Earned	-	-	645	645
Miscellaneous Income	-	10,700	11,524	824
Reimbursement from Criminal Court	160,000	10,000	-	(10,000)
Total Revenues	<u>1,389,000</u>	<u>1,398,400</u>	<u>1,445,724</u>	<u>47,324</u>
Expenditures:				
Bad Debt	-	-	60,508	(60,508)
Salaries & Related Benefits	447,200	394,300	388,935	5,365
Payroll Administration Fee	45,000	51,000	46,011	4,989
General Office Expenditures	110,000	204,330	159,270	45,060
Telephone	80,000	80,000	70,143	9,857
Travel, Training, & Meetings	36,500	56,600	55,896	704
Vehicle Expense	64,800	66,600	66,600	-
Insurance	35,000	35,000	19,026	15,974
Legal & Professional	30,000	30,000	28,000	2,000
Contracted Law Clerks	226,600	226,600	255,311	(28,711)
Court Reporters	10,300	10,300	8,375	1,925
Probation Office Expenditures	282,700	232,750	229,802	2,948
Office Repairs & Maintenance	4,000	-	-	-
Miscellaneous	7,500	7,500	2,295	5,205
Capital Outlay	-	-	1,035	(1,035)
Total Expenditures	<u>1,379,600</u>	<u>1,394,980</u>	<u>1,391,207</u>	<u>3,773</u>
Excess of Revenues over Expenditures	9,400	3,420	54,517	51,097
Fund Balance - Beginning of the Year	<u>552,642</u>	<u>552,642</u>	<u>552,642</u>	<u>-</u>
Fund Balance - End of the Year	<u>\$ 562,042</u>	<u>\$ 556,062</u>	<u>\$ 607,159</u>	<u>\$ 51,097</u>

See auditor's report.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Schedule 2

Budgetary Comparison Schedule (GAAP Basis) – Court Support Fund
For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts - Budgetary Basis</u>	<u>Variance with Final Budget Favorable - (Unfavorable)</u>
Revenues:				
Support Enforcement Fees	\$ 420,000	\$ 500,000	\$ 540,462	\$ 40,462
Federal Grants	-	100,000	469,140	369,140
State Grants	1,324,607	1,280,975	958,126	(322,849)
Adult Drug Court Program Fees	25,000	25,000	27,971	2,971
Miscellaneous Income	-	33,654	33,654	-
Reimbursement from Criminal Court	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,819,607</u>	<u>1,939,629</u>	<u>2,029,353</u>	<u>89,724</u>
Expenditures:				
Court Reporters	76,000	72,000	69,749	2,251
General Office Expenditures	2,900	3,400	23,175	(19,775)
Travel, Training, & Meetings	7,400	5,900	4,838	1,062
Insurance	6,600	6,600	6,541	59
Hearing Officer	316,000	254,000	233,007	20,993
Stenographer, Public Defender, & Minute Clerk	58,400	29,300	29,155	145
FINS Program Expenditures	148,100	123,820	112,919	10,901
TASC Program Expenditures	185,311	200,000	214,423	(14,423)
Adult Drug Court	798,500	803,000	818,151	(15,151)
Juvenile Drug Court	291,045	253,400	251,690	1,710
Veterans Court	<u>-</u>	<u>165,000</u>	<u>153,147</u>	<u>11,853</u>
Total Expenditures	<u>1,890,256</u>	<u>1,916,420</u>	<u>1,916,795</u>	<u>(375)</u>
Excess of Revenues over Expenditures	(70,649)	23,209	112,558	89,349
Fund Balance - Beginning of the Year	<u>160,923</u>	<u>160,923</u>	<u>160,923</u>	<u>-</u>
Fund Balance - End of the Year	<u><u>\$ 90,274</u></u>	<u><u>\$ 184,132</u></u>	<u><u>\$ 273,481</u></u>	<u><u>\$ 89,349</u></u>

See auditor's report.

Other Supplemental Information

Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana
 Schedule of Compensation, Benefits, and Other Payments to Agency Head
 For the Year Ended December 31, 2023

Schedule 3

Agency Head: Honorable Blair Edwards, Chief Judge

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits - Insurance	-
Benefits - Retirement	-
Deferred Compensation	-
Benefits - Other - Supplemental Pay	-
Car Allowance (Allowed by Louisiana State Statute)	7,200
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone (Paid Direct to AT&T)	-
Home Office / Fax Machine (Paid Direct to Verizon)	1,493
Dues	200
Per Diem	-
Reimbursements (Travel above the amount allowed by the LA Supreme Court)	-
Travel / Training	375
Registration Fees (Paid Direct to Conference)	-
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 9,268</u>

Note: All other compensation to Chief Judge Blair Edwards is paid directly by the Louisiana Supreme Court. The above items represent only the items paid by the Judicial Expense Fund of the Twenty-First Judicial District Court.

See auditor's report.

Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana
 Justice System Funding Schedule – Receiving Entity – Judicial Expense Fund
 For the Year Ended December 31, 2023

Schedule 4

	<u>First Six- Month Period Ended 6/30/2023</u>	<u>Second Six- Month Period Ended 12/31/2023</u>
Receipts From:		
21st JDC Criminal Court Fund, Criminal Court Costs / Fees	\$ 122,506	\$ 119,966
21st JDC Criminal Court Fund, Probation / Parole / Supervision Fees	277,273	325,083
21st JDC Criminal Court Fund, Other	36,470	26,616
Tangipahoa Parish Sheriff, Bond Fees	83,661	62,750
Livingston Parish Sheriff, Bond Fees	109,702	106,380
St. Helena Parish Sheriff, Bond Fees	5,688	5,737
Tangipahoa Clerk of Court, Civil Fees	37,691	49,640
Livingston Clerk of Court, Civil Fees	38,300	45,951
St. Helena Clerk of Court, Civil Fees	2,611	3,320
	<u>\$ 713,902</u>	<u>\$ 745,443</u>
 Ending Balance of Amounts Assessed but Not Received	 <u>\$ -</u>	 <u>\$ -</u>

See auditor's report.

Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana
 Justice System Funding Schedule – Receiving Entity – Court Support Fund
 For the Year Ended December 31, 2023

Schedule 5

	First Six- Month Period Ended <u>6/30/2023</u>	Second Six- Month Period Ended <u>12/31/2023</u>
Receipts From:		
21st JDC Criminal Court Fund, Other	\$ 15,987	\$ 10,518
	<u>\$ 15,987</u>	<u>\$ 10,518</u>
 Ending Balance of Amounts Assessed but Not Received	 <u>\$ -</u>	 <u>\$ -</u>

See auditor's report.

Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana
 Justice System Funding Schedule – Receiving Entity – Indigent Transcript Fund
 For the Year Ended December 31, 2023

Schedule 6

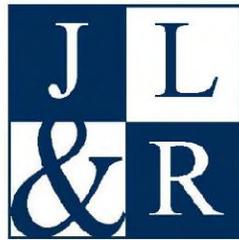
	<u>First Six- Month Period Ended 6/30/2023</u>	<u>Second Six- Month Period Ended 12/31/2023</u>
Receipts From:		
21st JDC Criminal Court Fund, Criminal Court Costs / Fees	\$ 1,033	\$ 1,117
Tangipahoa Clerk of Court, Civil Fees	780	978
Livingston Clerk of Court, Civil Fees	948	1,082
St. Helena Clerk of Court, Civil Fees	<u>67</u>	<u>62</u>
	<u>\$ 2,828</u>	<u>\$ 3,239</u>
Ending Balance of Amounts Assessed but Not Received	<u>\$ -</u>	<u>\$ -</u>

See auditor's report.

**Other Independent Auditor's Reports and
Findings and Recommendations**

Dennis E. James, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehricht, CPA
Megan E. Lynch, CPA
B. Jacob Steib, CPA

Lyle E. Lambert, CPA
Lauren Kimble Smith, CPA



**JAMES
LAMBERT RIGGS
& ASSOCIATES, INC.**
CERTIFIED PUBLIC ACCOUNTANTS
www.jlrcpafirm.com



Member of
American Institute of CPAs
Society of Louisiana CPAs

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*

The Honorable Blair D. Edwards, Chief Judge
and Honorable Judges
Twenty-First Judicial District Court
Amite, 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 Judicial Expense Fund of the Twenty-First Judicial District Court (the "District Court"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District Court's basic financial statements, and have issued our report thereon dated June 27, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Court'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 District Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the District 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. 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.

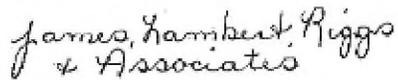
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Court'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do

not express such an opinion. The results of our tests disclosed 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.

Handwritten signature in cursive script that reads "James Lambert Riggs & Associates".

James Lambert Riggs and Associates, Inc.
Hammond, Louisiana

June 27, 2024

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Schedule of Findings and Responses
For the Year Ended December 31, 2023

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Judicial Expense Fund of the Twenty-First Judicial District Court as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District Court's basic financial statements, and have issued our report thereon dated June 27, 2024. Our audit of the basic financial statements resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

1. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control:

Material Weakness	___	Yes	_X_	No
Significant Deficiencies	___	Yes	_X_	No

Compliance:

Compliance Material to the Financial Statements	___	Yes	_X_	No
---	-----	-----	-----	----

2. Management Letter

Was a management letter issued?	___	Yes	_X_	No
---------------------------------	-----	-----	-----	----

Section II Financial Statement Findings

Internal Control over Financial Reporting

None

Compliance and Other Matters

None

Judicial Expense Fund of the Twenty-First Judicial District Court

Amite, Louisiana

Summary Schedule of Prior Findings
For the Year Ended December 31, 2023

<u>Ref.#</u>	<u>Fiscal Year Findings Initially Occurred</u>	<u>Description of Findings</u>	<u>Corrective Action Taken</u>
--------------	--	--------------------------------	------------------------------------

Internal Control over Financial Reporting

None

Compliance and Other Matters

None

Note: This schedule has been prepared by the management of the Judicial Expense Fund of the Twenty-First Judicial District Court.

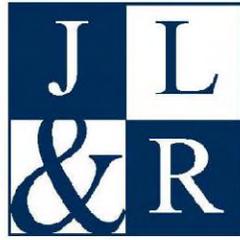
**JUDICIAL EXPENSE FUND OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT**

STATEWIDE AGREED UPON PROCEDURES ENGAGEMENT

FOR THE YEAR ENDED DECEMBER 31, 2023

Dennis E. James, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehricht, CPA
Megan E. Lynch, CPA
B. Jacob Steib, CPA

Lyle E. Lambert, CPA
Lauren Kimble Smith, CPA



**JAMES
LAMBERT RIGGS
& ASSOCIATES, INC.**
CERTIFIED PUBLIC ACCOUNTANTS
www.jlrcpafirm.com


Member of
American Institute of CPAs
Society of Louisiana CPAs

Independent Accountants' Report on Applying Agreed-Upon Procedures

The Honorable Blair Edwards, Chief Judge
and Honorable Judges
Twenty-First Judicial District Court
Amite, Louisiana

Louisiana Legislative Auditor
Baton Rouge, Louisiana

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, 2023 through December 31, 2023. The Twenty-First Judicial District Court's (the "District Court") management is responsible for those C/C areas identified in the SAUPs.

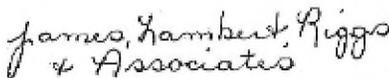
The District Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2023 through December 31, 2023. Additionally, 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 detailed in Schedule "A."

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

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

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



James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

June 27, 2024

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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - 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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - iii. **Disbursements**, including processing, reviewing, and approving.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - 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).
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - 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.
 - **Results:** The District Court does have a policy on Payroll / Personnel; however, the policy does not include verbiage on item (3) approval process from 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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

- viii. ***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).
- **Results:** No exceptions were noted as a result of the above listed procedures.
- 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.
- **Results:** No exceptions were noted as a result of the above listed procedures.
- x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure / EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- **Results:** No exceptions were noted as a result of the above listed procedures.
- 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.
- **Results:** No exceptions were noted as a result of the above listed procedures.
- 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.
- **Results:** No exceptions were noted as a result of the above listed procedures.

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:
1. Observe that the board / finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- **Results:** No exceptions were noted as a result of the above listed procedures.

- 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.*
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- 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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- 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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

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):
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged), and
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - 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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash / checks / money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- 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 (i.e., 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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - ii. 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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - 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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - 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, are not responsible for collecting cash, unless another employee / official verifies the reconciliation.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- 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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- iv. 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).
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- v. Trace the actual deposit per the bank statement to the general ledger.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

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 #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, 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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - ii. At least two employees are involved in processing and approving payments to vendors.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - 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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - 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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

- 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.

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

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

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, 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.

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and 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.

- **Results:** No exceptions were noted as a result of the above listed procedures.

- 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) were reviewed and approved, in writing (or electronically approved), by someone other than the

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

C. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should 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 observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

- **Results:** Two of the ten transactions randomly selected did not contain the written documentation of the business / public purpose.

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).

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

iii. 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 Policies and Procedures procedure #1h.

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

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.

- **Results:** No exceptions were noted as a result of the above listed procedures.

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).

- **Results:** No exceptions were noted as a result of the above listed procedures.

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).

- **Results:** No exceptions were noted as a result of the above listed procedures.

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 the invoice and related payment agreed to the terms and conditions of the contract.

- **Results:** No exceptions were noted as a result of the above listed procedures.

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.

- **Results:** No exceptions were noted as a result of the above listed procedures.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #16 above, obtain attendance records and leave documentation for the pay period, and:
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - iv. Observe the rate paid to the employees or officials agree to the authorized salary / pay rate found within the personnel file.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- 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 or officials' cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

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.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

- ii. 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.

- **Results:** No exceptions were noted as a result of the above listed procedures.

- B. Inquire and / or observe whether the agency has appointed an ethics designee as required by R.S. 42.1170.

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

- **Results:** The District Court issued no debt during the fiscal period.

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

- **Results:** The District Court had no outstanding debt during the fiscal period.

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.

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

Information Technology Disaster Recovery / Business Continuity

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

1. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence

that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

- **Results:** We performed the procedure and discussed the results with management.
- ii. Obtain and inspect the entity's most recent documentation that it has tested / verified that its backups can be restored (if 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.
- **Results:** We performed the procedure and discussed the results with management.
- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- **Results:** We performed the procedure and discussed the results with management.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- **Results:** We performed the procedure and discussed the results with management.
- C. Using the 5 randomly selected employees / officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees / officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
- Hired before June 9, 2020 – completed the training; and
 - Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.
- **Results:** We performed the procedure and discussed the results with management.

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.
- **Results:** No exceptions were noted as a result of the above listed procedures.

- 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).
- **Results:** No exceptions were noted as a result of the above listed procedures.
- 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:
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - ii. Number of sexual harassment complaints received by the agency:
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred:
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - v. Amount of time it took to resolve each complaint.
 - **Results:** No exceptions were noted as a result of the above listed procedures.



George R. Coxen, Jr.
Judicial Administrator

Twenty-First Judicial District Court

State of Louisiana
Parishes of
Livingston, St. Helena, and Tangipahoa

Post Office Box 788
Amite, Louisiana 70422
Telephone: (985) 748-9445
Fax: (985) 310-9750
Email: bcoxen@21stjdc.org

June 27, 2024

James Lambert Riggs & Associates, Inc.
PO Box Drawer 369
Hammond, LA 70404

RE: Judicial Expense Fund Statewide Agreed Upon Procedures

The 21st JDC will review and amend the policy and procedures manual on a continuous basis with particular focus on updating the policies regarding Payroll/Personnel to include written policies for approval of employee pay rates and maintenance of pay rate schedules.

The two transactions selected did contain all supporting documentation, however not enough detail explaining the business/public purposes. Steps have already been taken to improve the collection of the business / public purpose when using credit cards to purchase items. A meeting of the appropriate staff was conducted to express the importance of this matter and ways to improve the process in the future.

Sincerely,

George R. Coxen, Jr.
21st Judicial Administrator