

**INDEPENDENT AUDITORS' REPORT ON  
BASIC FINANCIAL STATEMENTS, COMPLIANCE,  
AND INTERNAL CONTROLS OF THE  
TWENTY-FOURTH JUDICIAL DISTRICT COURT  
FOR THE PARISH OF JEFFERSON, LOUISIANA**  
*December 31, 2023*

# **TWENTY-FOURTH JUDICIAL DISTRICT COURT**

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# **TWENTY-FOURTH JUDICIAL DISTRICT COURT**

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*INDEPENDENT AUDITORS' REPORT*

To the Judges of the  
Twenty-Fourth Judicial District Court  
Gretna, Louisiana

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

***Opinion***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Twenty-fourth Judicial District Court (the Court) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Court, as of December 31, 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 Opinion***

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

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 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 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 management's discussion and analysis and required supplementary information on pages 4 through 8 and 36 through 41 be presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Court's basic financial statements. The accompanying combining nonmajor governmental fund financial statements, the schedule of compensation, benefits, and other payments to agency head, the justice system funding schedules, and the schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 funding schedule 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 25, 2024, on our consideration of the Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Court's internal control over financial reporting and compliance.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
June 25, 2024

# **TWENTY-FOURTH JUDICIAL DISTRICT COURT**

*Management's Discussion and Analysis*

*December 31, 2023*

The Management's Discussion and Analysis (MD&A) of the Twenty-Fourth Judicial District Court's (the Court's) annual financial report provides important background information and management's analysis of the Court's financial performance during the fiscal year that ended on December 31, 2023. Please read this section in conjunction with the basic financial statements and the notes to the financial statements beginning on page 20 of this report.

The MD&A is an element of the Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 - *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued in June 1999. Certain comparative information between the current year (2023) and the prior year (2022) is required to be presented in the MD&A.

## **FINANCIAL HIGHLIGHTS**

The net position of the Court at the close of 2023 was \$2,207,269 of which \$74,605 is investment in capital assets and \$1,095,301 is restricted for the operational costs for the Twenty-Fourth Judicial District Intensive Probation Drug Court, Indigent Transcript, Intensive Probation Services, DWI Court, Veterans Court, Smart Supervision, and the Domestic Support Services. The remainder is considered unrestricted and may be used for any lawful purpose.

The Court's change in net position increased by \$87,962 in 2023, from \$344,269 in 2022 to \$431,961 in 2023. This is primarily due to an increase in the operating revenues of \$567,860 (charges for services and operating grants) offset by an increase in general revenues of \$28,033 (miscellaneous fees and intergovernmental revenues) and operating expenditures of \$351,200.

Operating revenues increased \$567,860 during 2023. This increase is primarily due to an increase in on-behalf payments received from Jefferson Parish of \$252,102, increase of Clerk of Court fees of \$86,335 and an increase in federal grants of \$136,615 from 2022 to 2023.

Operating expenses increased \$351,200 during 2023. This increase is primarily due to an increase in on-behalf payments received from Jefferson Parish of \$252,102 from \$5,597,717 in 2022 to \$5,849,819 in 2023. This increase was offset by a decrease in restitution payments of \$217,715 from \$758,429 in 2022 to \$540,714 in 2023.

# **TWENTY-FOURTH JUDICIAL DISTRICT COURT**

*Management's Discussion and Analysis - Continued*

*December 31, 2023*

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This financial report consists of the following basic parts: management's discussion and analysis (this section), the basic financial statements, the notes to the financial statements and supplementary information.

The basic financial statements contained in this report are presented using Governmental Accounting Standards Board (GASB) accounting principles. These financial statements provide overall information about the Court's financial activities on both a short-term and long-term basis. The statement of net position presents information about its assets (resources), deferred outflows, liabilities (the amounts obligated to its creditors) and deferred inflows. The statement of activities presents information about the current years' revenues and expenses. This statement can be used to measure operating improvements or deterioration. The statement also provides useful information for determining whether the Court's revenues were sufficient to allow the Court to recover all its costs. The notes to financial statements are also an integral part of this report.

## **FINANCIAL ANALYSIS OF THE COURT**

The statement of net position and the statement of activities report information about the Court's activities. These two statements report the net position of the Court and changes in them. Increases or decreases in the Court's net position are one of a number of indicators of whether its overall financial health is improving or deteriorating. However, other non-financial factors that should also be considered include:

- Number of filings (Civil and Criminal)
- Number of participants in Court programs
- Amount of Federal and State grant funding received
- Economic condition of the State and Parish



## **TWENTY-FOURTH JUDICIAL DISTRICT COURT**

*Management's Discussion and Analysis - Continued*

*December 31, 2023*

### **Net Position**

A summary of the Court's statements of net position is presented in Table I below.

TABLE I

Condensed Statements of Net Position  
as of December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Current Assets and other assets	\$ 3,373,625	\$ 3,607,916	\$ (234,291)
Capital assets - net	<u>74,605</u>	<u>76,447</u>	<u>(1,842)</u>
Total Assets	<u>3,448,230</u>	<u>3,684,363</u>	<u>(236,133)</u>
Deferred Outflows of Resources	<u>809,036</u>	<u>207,988</u>	<u>601,048</u>
Current Liabilities	443,316	398,261	45,055
Non-Current Liabilities	<u>1,196,447</u>	<u>850,638</u>	<u>345,809</u>
Total Liabilities	<u>1,639,763</u>	<u>1,248,899</u>	<u>390,864</u>
Deferred Inflows of Resources	<u>410,234</u>	<u>868,144</u>	<u>(457,910)</u>
Net Position:			
Net investment in capital assets	74,605	76,447	(1,842)
Restricted	1,095,301	830,702	264,599
Unrestricted	<u>1,037,363</u>	<u>868,159</u>	<u>169,204</u>
Total Net Position	<u>\$ 2,207,269</u>	<u>\$ 1,775,308</u>	<u>\$ 431,961</u>

As shown in Table I, total assets decreased by \$236,133 from \$3,684,363 in 2022 to \$3,448,230 at December 31, 2023. Liabilities increased by \$390,864 from \$1,248,899 in 2022 to \$1,639,763 at December 31, 2023. Capital assets-net decreased by \$1,842 from \$76,447 in 2022 to \$74,605 at December 31, 2023 primarily due to depreciation. Deferred outflows of resources increased \$601,048 from \$207,988 in 2022 to \$809,036 in 2023. Deferred inflows of resources decreased \$457,910 from \$868,144 in 2022 to \$410,234 in 2023. Changes in assets, liabilities, deferred outflows and deferred inflows are primarily related to the change in pension costs from 2022 to 2023.

## **TWENTY-FOURTH JUDICIAL DISTRICT COURT**

*Management's Discussion and Analysis - Continued*

*December 31, 2023*

### **Changes in Net Position**

The Court's net position increased \$431,967 to \$2,207,769 in fiscal year 2023, from \$1,775,308 at the end of fiscal year 2022.

### **Summary of Statements of Activities**

The following table presents a summary of the Court's historical revenues and expenses for the fiscal years ended December 31, 2023 and 2022:

TABLE 2

Condensed Statements of Activities  
For the Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Operating revenues	\$ 7,850,327	\$ 7,282,467	\$ 567,860
Operating expenses	<u>9,334,633</u>	<u>8,983,433</u>	<u>351,200</u>
Operating loss	(1,484,306)	(1,700,966)	216,660
Non-operating revenues			
General revenues	<u>1,916,267</u>	<u>2,045,235</u>	<u>(128,968)</u>
Change in net position	431,961	344,269	87,692
Total net position, beginning of the year	<u>1,775,308</u>	<u>1,431,039</u>	<u>344,269</u>
Total net position, end of year	<u>\$ 2,207,269</u>	<u>\$ 1,775,308</u>	<u>\$ 431,961</u>

Overall operating loss decreased by \$216,660 in 2023 due to an increase in operating revenues that were larger than the increase in operating expenditures. Total net position was \$2,207,269 and \$1,775,308 at the end of 2023 and 2022, respectively. The \$431,961 increase in net position is due to the factors noted in the Financial Highlights section on p.4.

## **TWENTY-FOURTH JUDICIAL DISTRICT COURT**

*Management's Discussion and Analysis - Continued*

*December 31, 2023*

### ***Budget***

The budget for the Judicial Expense Fund was amended one time during the year. The primary reason for amending the budget was to prevent compliance violations under state law. The major differences between the original budget and the final amended budget were as follows:

- Some revenues increased due to Hurricane Ida related filings.
- Some expenses such as professional dues, subscriptions, and online services were reduced due to consolidation or other funding. In addition, travel, meeting and jury expenses increased because of inflation and a return to pre-COVID levels of jury trials, meetings and training opportunities.

### ***Economic Factors and Next Year's Budget***

The 2023 budget for the Judicial Expense Fund was estimated based on actual revenues and actual expenditures of 2022.

### ***Contacting the Court's Financial Management***

This financial report is designed to provide all interested parties with a general overview of the Court's finances and to demonstrate the Court's accountability for money it receives. If you have questions about this report or need additional financial information, contact the Judicial Administrator's Office at (504) 364-3990.

***GOVERNMENT-WIDE FINANCIAL STATEMENTS***

# TWENTY-FOURTH JUDICIAL DISTRICT COURT

## STATEMENT OF NET POSITION

December 31, 2023

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 3,111,414
Accounts receivable	27,194
Due from other governments	222,967
Prepaid expenses	12,050
Capital assets (net of accumulated depreciation)	<u>74,605</u>
<b>TOTAL ASSETS</b>	<b>3,448,230</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related	783,865
OPEB related	<u>25,171</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>809,036</b>
<b>LIABILITIES</b>	
Accounts payable	382,835
Due to other governments	18,816
Due to victims	41,665
Noncurrent liabilities:	
Net pension liability	579,549
OPEB payable	<u>616,898</u>
<b>TOTAL LIABILITIES</b>	<b>1,639,763</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related	64,426
OPEB related	<u>345,808</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>410,234</b>
<b>NET POSITION</b>	
Net investment in capital assets	74,605
Restricted	1,095,301
Unrestricted	<u>1,037,363</u>
<b>TOTAL NET POSITION</b>	<b><u>\$ 2,207,269</u></b>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**STATEMENT OF ACTIVITIES**  
*For the Year Ended December 31, 2023*

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	
Governmental Activities:				
Judicial Activities:	<u>\$ 9,334,633</u>	<u>\$ 1,551,554</u>	<u>\$ 6,298,773</u>	<u>\$ (1,484,306)</u>
Total Governmental Activities	<u>\$ 9,334,633</u>	<u>\$ 1,551,554</u>	<u>\$ 6,298,773</u>	(1,484,306)
General revenues:				
Fines and fees				677,873
Interest income				18,356
Intergovernmental				1,185,772
Miscellaneous				<u>34,266</u>
Total general revenues				<u>1,916,267</u>
Change in net position				431,961
Net position – January 1, 2023				<u>1,775,308</u>
Net position – December 31, 2023				<u>\$ 2,207,769</u>

***FUND FINANCIAL STATEMENTS***

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**GOVERNMENTAL FUNDS - BALANCE SHEET**  
December 31, 2023

	Judicial Expense <u>Fund</u>	Intensive Probation Drug Court <u>Fund</u>	Collections <u>Fund</u>	Legal Assistance Program <u>Fund</u>	Intensive Probation Services <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>ASSETS</b>							
Cash	\$ 1,534,119	\$ 522,577	\$ 128,324	\$ 154,251	\$ 221,746	\$ 550,397	\$ 3,111,414
Accounts receivable	-	2,130	-	-	225	24,839	27,194
Due from other funds	154,286	3,926	159	-	175	328	158,874
Due from other governments	19,160	153,325	-	6,626	-	43,856	222,967
Prepaid insurance	12,050	-	-	-	-	-	12,050
<b>TOTAL ASSETS</b>	<b>\$ 1,719,615</b>	<b>\$ 681,958</b>	<b>\$ 128,483</b>	<b>\$ 160,877</b>	<b>\$ 222,146</b>	<b>\$ 619,420</b>	<b>\$ 3,532,499</b>
<b>LIABILITIES</b>							
Accounts payable	1,169	116,454	60,415	160,877	11,071	32,849	382,835
Due to victims	-	-	41,665	-	-	-	41,665
Due to other funds	159	50,282	7,587	-	50,282	50,564	158,874
Due to other governments	-	-	18,816	-	-	-	18,816
<b>TOTAL LIABILITIES</b>	<b>1,328</b>	<b>166,736</b>	<b>128,483</b>	<b>160,877</b>	<b>61,353</b>	<b>83,413</b>	<b>602,190</b>

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



**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**GOVERNMENTAL FUNDS - BALANCE SHEET - Continued**  
*December 31, 2023*

	Judicial Expense <u>Fund</u>	Intensive Probation Drug Court <u>Fund</u>	Collections <u>Fund</u>	Legal Assistance Program <u>Fund</u>	Intensive Probation Services <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>FUND BALANCES</b>							
Nonspendable	12,050	-	-	-	-	-	12,050
Restricted	-	515,222	-	-	160,793	419,441	1,095,456
Committed	858,627	-	-	-	-	-	858,627
Assigned	-	-	-	-	-	116,566	116,566
Unassigned	847,610	-	-	-	-	-	847,610
	<u>1,718,287</u>	<u>515,222</u>	<u>-</u>	<u>-</u>	<u>160,793</u>	<u>536,007</u>	<u>2,930,309</u>
<b>TOTAL FUND BALANCES</b>							
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 1,719,615</u></u>	<u><u>\$ 681,958</u></u>	<u><u>\$ 128,483</u></u>	<u><u>\$ 160,877</u></u>	<u><u>\$ 222,146</u></u>	<u><u>\$ 619,420</u></u>	<u><u>\$ 3,532,499</u></u>

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

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
*December 31, 2023*

Total fund balances – Governmental Funds	\$ 2,930,309
Cost of capital assets	1,336,140
Less accumulated depreciation	(1,261,535)
<p>In accordance with Government Accounting Standards Board Statements on pension and other post-employment benefit plans, the net pension asset and OPEB liability related to the pension plans, OPEB plans, deferred outflows of resources and deferred inflows of resources are not recorded in governmental funds:</p>	
Net OPEB liability	(616,898)
Net pension liability	(579,549)
Deferred outflows of resources:	
Post-measurement date contributions	124,948
Difference between expected and actual experience related to pension	21,427
Net difference between projected and actual investment earnings on pension plan investments	611,818
Changes of assumptions related to pension calculation	18,496
Changes of assumptions related to OPEB calculation	25,171
Changes in proportions	7,176
Deferred inflows of resources:	
Difference between expected and actual experience related to pension	(63,852)
Difference between expected and actual experience related to OPEB	(236,478)
Changes of assumptions related to OPEB calculation	(109,330)
Changes in proportions	(574)
Net Position of Governmental Activities	<u><u>\$ 2,207,269</u></u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
*For the Year Ended December 31, 2023*

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Charges for Services							
Clerk of Court fees	\$ 382,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 382,247
Supervision fees	-	248,340	-	-	227,785	109,186	585,311
Drug Lab fees	-	-	-	-	-	378,636	378,636
Legal assistance fees	-	-	-	153,759	-	-	153,759
Indigent transcript fees	-	-	-	-	-	45,441	45,441
Other Revenues							
Fines and fees	6,160	-	2,319,151	-	-	-	2,325,311
Federal grants	-	291,953	-	-	-	157,001	448,954
Interest income	11,988	-	6,356	-	-	12	18,356
Intergovernmental	5,860,610	876,466	-	-	-	298,515	7,035,591
Miscellaneous	32,475	-	1,686	-	-	105	34,266
<b>TOTAL REVENUES</b>	<b>6,293,480</b>	<b>1,416,759</b>	<b>2,327,193</b>	<b>153,759</b>	<b>227,785</b>	<b>988,896</b>	<b>11,407,872</b>
<b>EXPENDITURES</b>							
Judicial Activities							
Advertising	198	500	-	-	-	225	923
Audit fees	23,186	12,767	-	-	4,934	15,651	56,538
Treatment Services	-	-	-	-	13,390	-	13,390
Computer and noninventory equipment	15,335	4,255	-	-	-	-	19,590
Computer services	-	-	-	-	-	40,354	40,354
Contract personnel	-	96,388	-	-	-	59,600	155,988
Court reporters	-	-	-	-	-	39,439	39,439
Drug tests	-	-	-	-	-	18,217	18,217
Drug testing supplies	-	-	-	-	-	138,936	138,936
Dues and subscriptions	36,174	3,170	-	-	-	510	39,854
Equipment rental	-	10,864	-	-	-	-	10,864
Flex administration fees	782	58	-	-	43	66	949
Health - current	517,169	86,175	-	-	27,482	64,128	694,954
Health - retirement	82,667	994	-	-	-	-	83,661

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

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS - Continued**  
*For the Year Ended December 31, 2023*

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
EXPENDITURES-Continued							
Judicial Activities - Continued							
JPRS	8,838	1,154	-	-	212	712	10,916
Legal assistance	-	-	-	153,759	-	-	153,759
Liability insurance	40,991	-	-	-	-	-	40,991
Life - current	7,420	-	-	-	184	613	8,217
Life - retirement	7,933	-	-	-	-	-	7,933
Linen services	-	417	-	-	-	-	417
Medicare	63,415	8,275	-	-	1,290	5,080	78,060
Meetings	15,790	-	-	-	-	-	15,790
Miscellaneous expense	18,415	709	431	-	-	1,806	21,361
Mobile phone	19,546	1,169	-	-	-	1,230	21,945
Office supplies	45,637	5,761	-	-	4,022	9,147	64,567
Online services	29,658	-	-	-	-	-	29,658
PAR employee	496,704	69,229	-	-	12,745	42,974	621,652
Pension factor	10,321	1,502	-	-	276	932	13,031
Professional services	225	452,766	-	-	-	74,109	527,100
Repairs and maintenance	4,147	-	-	-	-	179	4,326
Restitution	-	-	540,714	-	-	-	540,714
Salaries	4,638,231	603,270	-	-	110,778	377,403	5,729,682
Social security	14,051	-	-	-	-	-	14,051
Storage	2,045	-	-	-	-	-	2,045
Training and travel	106,446	23,128	-	-	-	1,590	131,164
Unemployment	2,288	302	-	-	56	187	2,833
Capital outlay	15,411	-	-	-	3,199	7,657	26,267
<b>TOTAL EXPENDITURES</b>	<b>6,223,023</b>	<b>1,382,853</b>	<b>541,145</b>	<b>153,759</b>	<b>178,611</b>	<b>900,745</b>	<b>9,380,136</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	70,457	33,906	1,786,048	-	49,174	88,151	2,027,736

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

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS - Continued**  
*For the Year Ended December 31, 2023*

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)							
Transfers in (out)							
Judicial interest	2,453	-	(2,453)	-	-	-	-
Contempt payments	2,348	-	(2,348)	-	-	-	-
Supervision fees	-	101,583	(139,969)	-	36,083	2,303	-
Other	-	90	-	-	(10)	(80)	-
Total transfers in (out)	4,801	101,673	(144,770)	-	36,073	2,223	-
Fines and fees transferred to other governments	-	-	(1,641,278)	-	-	-	(1,641,278)
TOTAL OTHER FINANCING SOURCES (USES)	4,801	101,673	(1,786,048)	-	36,073	2,223	(1,641,278)
NET CHANGE IN FUND BALANCES	75,258	135,579	-	-	85,247	90,374	386,458
FUND BALANCES							
BEGINNING OF YEAR	1,643,029	379,643	-	-	75,546	445,633	2,543,851
END OF YEAR	<u>\$ 1,718,287</u>	<u>\$ 515,222</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,793</u>	<u>\$ 536,007</u>	<u>\$ 2,930,309</u>

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

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
*December 31, 2023*

Total net change in fund balance – governmental funds	\$	386,458
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Amounts reported for governmental activities in the  
Statement of Activities are different because:

Capital outlay		23,649
Depreciation expense		(25,491)

In accordance with Governmental Accounting Standards Board Statements on pension and other post-employment benefit plans, the net pension/OPEB asset or liability related to the plans is not required to be reported in the governmental fund financial statements. Adjustments to pension/OPEB expense related to changes in deferred outflows of resources and deferred inflows of resources are reflected in the statement of activities:

Current year OPEB benefit		130,409
Current year pension expense		(83,064)

Change in net position of governmental activities	\$	<u>431,961</u>
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**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**NOTES TO FINANCIAL STATEMENTS**  
*December 31, 2023*

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Twenty-Fourth Judicial District Court (the Court) conform to U.S. generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

***Reporting Entity***

The Court is a level of the judicial branch of government and is governed by sixteen (16) independently elected judges with 6 year-terms. As required by U. S. generally accepted accounting principles, the basic financial statements of the reporting entity present the primary government and its component units. The accompanying basic financial statements present the Court as the primary government. No other organization was determined to be a component unit of the Court. Therefore, no blended or discretely presented component units are presented in the accompanying basic financial statements.

Since the Court Judges are independently elected officials, and the district is legally separate and fiscally independent, they are considered a separate governmental reporting entity.

There are unrecorded financial transactions between the Jefferson Parish Council (the Parish) and the Court where the Parish provides office space, courtrooms, and various other items. These transactions between the Court and the Parish are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability.

The financial statements of the Court include all funds and activities that are within their oversight responsibility.

***Basis of Presentation***

The Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards*, published by the GASB. The accompanying basic financial statements of the Court have been prepared in conformity with such principles.

***Basis of Accounting***

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. Activities are presented using the economic resources method. The accounting objective of this measurement focus is the determination of operating income, changes in assets, deferred outflows and inflows and financial position. All assets, deferred outflows, liabilities (whether current or noncurrent), and deferred inflows associated with the government's activities are reported. Fund equity is classified as net position.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**NOTES TO FINANCIAL STATEMENTS - Continued**  
**December 31, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

***Basis of Accounting - Continued***

Government-Wide Financial Statements - Continued

Government activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, the Statement of Net Position and Statement of Activities present revenues, expenses and capital asset acquisitions as follows:

Revenues - Revenues are recognized in the accounting period in which they are earned.

Grants - Grants are recognized as soon as all eligibility requirements imposed by the provider have been met.

Expenses - Expenses are recorded when the liability is incurred or economic asset used.

Capital Assets - All capital assets are valued at historical cost, except for donated capital assets which are recorded at their estimated fair market value at the date of donation.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program income. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to participants or applicants who use or directly benefit from the services or privileges provided by the given function or segment and 2) grants that are restricted to meeting the capital or operational requirements of a particular function or segment. Other items not properly included in program revenues are reported instead as general revenues.

Fund Financial Statements

The Court uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are typically classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for using a current financial resource measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet.

Operating statements of these funds present increases (i.e., revenues and grants) and decreases (i.e., expenditures) in net current position.



**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
*NOTES TO FINANCIAL STATEMENTS - Continued*  
*December 31, 2023*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

***Basis of Accounting – Continued***

The modified accrual basis of accounting is used by governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Fees collected and held by intermediary collecting governments at year-end on behalf of the Court are considered susceptible to accrual and are recognized as revenues. The Court considers all revenues available if they are collected within 60 days after the fiscal year end.

The Court reports the following major governmental funds:

**Judicial Expense Fund**

As provided by Revised Statutes 13:994 through 13:995, the Fund was created for the purpose or purposes related to the proper administration or function of the Twenty-Fourth Judicial District Court or the offices of the individual judges of the Twenty-Fourth Judicial District Court.

The Judges En Banc, shall have control over the fund and all disbursements made thereafter. They shall cause to be conducted annually an audit of the fund and the books and accounting thereto, and shall file with the Office of the Louisiana Legislative Auditor, where it shall be available for public inspection. All accounting transactions are recorded and maintained by Judicial Administration.

**Intensive Probation Drug Court Fund**

As provided by Revised Statutes 13:5304, the Fund was created for the purpose or purposes related to the establishment and proper administration of a probation program of the Twenty-Fourth Judicial District Court to be administered by the presiding judge or judges thereof or by an employee designated by the Court of the Twenty-Fourth Judicial District Court. All accounting transactions are recorded and maintained by Judicial Administration.

**Collections Fund**

As provided by the Louisiana Constitution Article 5, Section 27, the Sheriff for the Parish of Jefferson is the “collector of state and parish ad valorem taxes and such other taxes and license fees as provided by law.” Through agreement with the Sheriff, the Court has established a collection department in an effort to increase the collection of court costs, fines and fees.

The Fund, by approval of the Management Committee of the Twenty-Fourth Judicial District Court, was created for the purpose or purposes related to the proper administration of the collections of court costs, fines and fees as assessed to defendants in the Twenty-Fourth Judicial District Court and to disburse the funds to the appropriate agencies in the most expeditious manner. All accounting transactions are recorded and maintained by Judicial Administration.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
*NOTES TO FINANCIAL STATEMENTS - Continued*  
*December 31, 2023*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

***Basis of Accounting – Continued***

**Legal Assistance Program Fund**

As provided by Louisiana Revised Statute 13:1000, the Fund was created for the purpose or purposes related to the establishment and proper administration of a legal assistance program to provide by rule the means to assure that persons served by a qualified pro bono project, legal services or the state's protection and advocacy system for persons with disabilities are determined to be financially unable to afford the services of legal counsel. The Fund is to be administered by the presiding judge or judges thereof or by an employee designated by the Court. All accounting transactions are recorded and maintained by Judicial Administration.

**Intensive Probation Services Fund**

As provided by the Louisiana Code of Criminal Procedure, Article 17, the Fund was created for the purpose or purposes related to the establishment and proper administration of a probation program of the Court to be administered by the presiding judge or judges thereof or by an employee designated by the Court. All accounting transactions are recorded and maintained by Judicial Administration.

***Budgetary Accounting***

As required by Louisiana Revised Statute 39:1303, the Judges of the Court adopt an annual budget for the Judicial Expense Fund. The budget is legally enacted and amended through a meeting of the Court's Judges. The budget is prepared primarily on the modified accrual basis of accounting, except that losses resulting from claims and litigation are recorded when paid instead of when the liability arises. The accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual presents comparisons of the legally adopted budget with actual data. Budgeted amounts are as originally adopted or as finally amended by the Court's Judges.

The Judges, as allowed by state law, are not required to adopt a budget for its non-judicial Special Revenue Funds. However, a budget is submitted to the respective grantor for approval. Funding is from various federal, state or local agencies. The budgets are prepared on various grant year-ends. Therefore, budget-to-actual comparisons for the Special Revenue Funds are not presented for the year-ended December 31, 2023.

***Cash***

All of the Court's deposits, including cash, money market accounts, and certificates of deposit are carried at cost. At year-end, the carrying amounts of these deposits were \$3,111,414.

***Custodial Credit Risk - Deposits***

Custodial credit risk is the risk that in the event of a bank failure, the Court's deposits may not be returned to it. The Court does not have a deposit policy for custodial credit risk. As of December 31, 2023, the bank balance was \$3,849,265. Of this balance, \$438,842 was covered by federal depository insurance which was exposed to custodial credit risk. The remaining \$3,410,423, which was exposed to custodial credit risk, was collateralized with securities held either by the pledging financial institutions agent or agent in Jefferson Parish's name.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
*NOTES TO FINANCIAL STATEMENTS - Continued*  
*December 31, 2023*

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

***Prepaid Assets***

Payments made to vendors for services that will benefit future periods are recorded as prepaid assets in the government-wide financial statements and the fund financial statements.

***Capital Assets and Depreciation***

For the government-wide financial statements, capital assets are recorded at cost in the statement of net position. Donated assets are valued at their estimated fair market value on the date received. The Court does not have any infrastructure assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and Equipment	3 – 7 years

For fund financial statements, capital acquisitions are reflected as expenditures in the governmental fund at the time purchased.

***Interfund Transactions***

All interfund transactions are reported as operating transfers, with the residual amounts not transferred during the year reported as due to or from the originating fund. Transfers are used to move fines and fees collected by the Collections Fund to the Judicial Expense Fund, the Intensive Probation Drug Court Fund, the DWI Court Fund, the Veterans Treatment Court Fund, the Smart Supervision Fund, and the Intensive Probation Services Fund. Interfund transactions are eliminated in the presentation of the Government-wide Statement of Net Position and Statement of Activities.

***Use of Estimates***

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

***Vacation and Sick Leave***

The employees paid through the Court's funds are allowed various amounts of vacation and sick time throughout the year, based on the number of years of service. Unused annual leave at the end of each calendar year can be carried forward up to 140 hours.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
*NOTES TO FINANCIAL STATEMENTS - Continued*  
*December 31, 2023*

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

***Equity Classifications***

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

- a. Net investment in capital assets – consist of capital assets including restricted assets, net of accumulated depreciation.
- b. Restricted net position – consist of net position with constraints placed on their use either by external groups or law.
- c. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

***Governmental Fund Balances***

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances are classified as follows:

1. Non-spendable fund balance – amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted fund balance – amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors, creditors, or citizens.
3. Committed fund balance – amounts that can be used only for specific purposes determined by a formal action by the Judges of the Twenty-Fourth Judicial District Court.
4. Assigned fund balance – amounts that are constrained by the Court’s intent that they will be used for specific purposes.
5. Unassigned fund balance – all amounts not included in the other spendable classifications.

The Court considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Court also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**NOTES TO FINANCIAL STATEMENTS - Continued**  
**December 31, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

**New Pronouncements**

During the year ended December 31, 2023, the Court adopted GASB Statement No. 96, “Subscription Based Information Technology Arrangements” (SBITAs). The object of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for SBITAs. This Statement increases the usefulness of the government’s financial statements by requiring recognition of certain SBITAs that previously were classified as operating costs and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a model for SBITAs accounting based on the fundamental principal that SBITAs are financings of the right to use an underlying information technology asset. Under this statement, a government is required to recognize a subscription liability and an intangible right to use subscription asset, and a lessor is required to recognize as subscription receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ SBITAs. The implementation of this GASB did not have an impact on the Court’s financial statements.

NOTE 2 – DUE TO/FROM OTHER GOVERNMENTS

Due from other governments at December 31, 2023 are summarized below:

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Legal Assistance Program Fund	Non-Major Funds	Total
Clerk of Court	\$ 19,160	\$ -	\$ 6,626	\$ -	\$ 25,786
Sheriff	-	-	-	2,753	2,753
Louisiana State Department of Public Safety	-	-	-	8,551	8,551
Louisiana State Supreme Court	-	153,325	-	32,552	185,877
<b>Total</b>	<b>\$ 19,160</b>	<b>\$ 153,325</b>	<b>\$ 6,626</b>	<b>\$ 43,856</b>	<b>\$ 222,967</b>

Due to other governments at December 31, 2023 consists of \$18,816 due to Jefferson Parish.

NOTE 3 - ACCOUNTS RECEIVABLE

These amounts consist mainly of fees due for drug testing services administered through December 31, 2023, but not yet remitted to the Drug Lab Fund. These amounts are deemed fully collectible and no allowance for uncollectible accounts is considered necessary.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**NOTES TO FINANCIAL STATEMENTS - Continued**  
**December 31, 2023**

**NOTE 4 - CAPITAL ASSETS**

A summary of changes in Capital Assets during the year is as follows:

	<u>Balance</u> <u>01/01/23</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/23</u>
Furniture and equipment	\$ 1,312,491	\$ 23,649	\$ -	\$ 1,336,140
Total at historical cost	1,312,491	23,649	-	1,336,140
Total accumulated depreciation	<u>(1,236,044)</u>	<u>(25,491)</u>	<u>-</u>	<u>(1,261,535)</u>
Capital assets, net	<u>\$ 76,447</u>	<u>\$ (1,842)</u>	<u>\$ -</u>	<u>\$ 74,605</u>

Depreciation expense amounted to \$25,491 for the year ended December 31, 2023.

**NOTE 5 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

The statutes which created the Court and its programs place certain limitations and restrictions on the collections and disbursements of the funds. The Court is in compliance with all significant limitations and restrictions for 2023.

**NOTE 6 - ON-BEHALF PAYMENTS**

GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* establishes requirements that on-behalf payments for salaries and fringe benefits be recognized as revenue and expenditures in the employer's financial statements. On-behalf payments for salaries and fringe benefits are direct payments made by one entity (Jefferson Parish) to a third-party recipient for the employee of another, legally separate entity (The Twenty-Fourth Judicial District Court). During the year ended December 31, 2023, Jefferson Parish paid state mandated salaries and fringe benefits of \$5,860,610 directly to the Court's employees. This amount included \$512,962 paid to a pension plan on-behalf of the Court's employees and \$90,600 of other postemployment benefits. These amounts have been included in the financial statements of the Court's Judicial Expense Fund thus increasing intergovernmental revenues and various expenditures related to salaries and fringe benefits by \$5,860,610.

These are not considered operating payments of the Judicial Expense Fund, but are state mandated costs paid and budgeted by Jefferson Parish through their General Fund. Therefore, these payments are not included in the operating budget of the Judicial Expense Fund.

**NOTE 7 - RISK MANAGEMENT**

The Court is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Court has obtained liability insurance for the judges and hearing officers and other supporting staff, as well as for employee dishonesty. Losses associated with the destruction or damage to assets are also covered through the Court.

# TWENTY-FOURTH JUDICIAL DISTRICT COURT

## NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2023

### NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

#### **Health and Life Insurance - Plan Description**

Plan Description. The Twenty-Fourth Judicial District Court (the Court) provides health care and life insurance benefits to its employees upon retirement as authorized by Resolution No. 74791. Health coverage includes a fully insured group health maintenance organization plan (HMO) together with Medicare 65 plans for those eligible. Life insurance coverage is continued after retirement but at a reduced amount of coverage. There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement 75.

Medical benefits are provided to employees upon retirement according to the retirement eligibility provisions as follows: for employees hired prior to January 1, 2007, 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service basis; for employees hired after January 1, 2007, age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service basis. The plan is a fully insured, single-employer defined benefit plan.

Life insurance coverage is provided in the amount of \$10,000 for retirees under age 70 and \$5,000 to retirees age 70 and older.

A summary of members participating in the plan at December 31, 2023 is as follows:

Retirees and beneficiaries currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	26
	<u>26</u>

#### **Funding Policy**

Prior to the implementation of GASB 45 in 2007, the Court recognized the cost of providing post-employment medical and life benefits (the Court's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2023, The Court's portion of health care funding cost for retired employees totaled \$83,661 and the life insurance totaled \$7,933.

#### **Total OPEB Liability**

The Court's total OPEB liability of \$616,898 was measured as of December 31, 2023, and was determined by an actuarial valuation as of January 1, 2023.

#### **Actuarial Assumptions and other inputs**

The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	2.50% (including inflation)
Discount Rate	4.00%

The discount rate was based on the S&P High Grade 20 Year Rate Index as of December 31, 2023.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**

*NOTES TO FINANCIAL STATEMENTS - Continued*

*December 31, 2023*

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - Continued

**Healthcare cost trend rates**

7.0 % graded uniformly to 5.6% over 3 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2075.

**Retirees' share of benefit-related costs**

Retiree medical premium is determined according to a "vesting" schedule based on the number of years of service at retirement date. There are different schedules for retiree coverage and for dependent coverage. Contributions are assumed to increase at the health care cost trend rates.

**Mortality Rates**

For active employees, mortality rates were based on the PUB-2010 General Employee Headcount-weighted Mortality Tables (Total Dataset) with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales). For retirees, the PUB-2010 Generational Retiree Mortality Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement after year under Projection Scale MP-2021 (male and female scales) and for beneficiaries, the PUB-2010 Generational Contingent Survivor Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales).

**Changes in the total OPEB Liability**

Total OPEB Liability	
Service cost	\$ 11,395
Interest	80,123
Differences between expected and actual	
Experience	(327,359)
Changes in assumptions/inputs	37,758
Benefit payments and net transfers	(35,657)
Net change in total OPEB liability	(233,740)
Total OPEB liability – beginning	850,638
Total OPEB liability – ending	<u>\$ 616,898</u>
Covered-employee payroll	\$ 1,088,230
Total OPEB liability as a percentage of covered-employee payroll	56.69%



**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
NOTES TO FINANCIAL STATEMENTS - Continued  
December 31, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - Continued

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the Court, as well as what the Court's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.00%) or 1-percentage-point higher (5.00%) than the current discount rate:

	1.0% Decrease (3.00%)	Current Discount Rate (4.00%)	1.0% Increase (5.00%)
Total OPEB liability	\$ 696,759	\$ 616,898	\$ 551,784

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the total OPEB liability of the Court, as well as what the Court's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.0% decreasing to 4.6%) or 1-percentage-point higher (8.0% decreasing to 6.6%) than the current healthcare trend rates:

	1.0% Decrease (6.0% decreasing to 4.6%)	Current Trend (7.0% decreasing to 5.6%)	1.0% Increase (8.0% decreasing to 6.6%)
Total OPEB liability	\$ 558,520	\$ 616,898	\$ 687,611

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

For the year ended December 31, 2023, the Court recognized OPEB benefit of \$130,409. At December 31, 2023, the Court reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 236,478
Changes of assumptions	25,171	109,330
	\$ 25,171	\$ 345,808

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

Years ending December 31:	
2024	\$ (224,103)
2025	(96,535)

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
*NOTES TO FINANCIAL STATEMENTS - Continued*  
*December 31, 2023*

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - Continued

***Cost of Living Plan***

In addition to the health care and life insurance benefits noted above, the Court also provides a supplement to retirees' pensions as authorized by Ordinance No. 18176. This benefit is available to retirees participating in either the Employees' Retirement System of Jefferson Parish or the Parochial Employees' Retirement System of Louisiana who have been retired for at least one year. This additional benefit is paid once a year and is calculated as 2% of the monthly benefit times the number of months the person has been retired including partial years. The minimum additional payment is \$350 and the maximum payment is \$1,200. Any additional payment due to the retiree per these calculations is further reduced by any cost of living adjustment benefits paid by the Parochial Employees' Retirement System of Louisiana (not available to all plan participants). No retirees received the cost of living adjustment from the Court in 2023.

NOTE 9 - RETIREMENT PLAN

***Plan Description***

The Parochial Employees' Retirement System Board of Trustees (The "Board") administers the Parochial Employees' Retirement System (the "System"). Employees of the Court are eligible for participation in the System – a cost-sharing, multiple-employer defined benefit pension plan administered by a Board of Trustees and established by Act 205 of the 1952 Regular Session of the Louisiana Legislature. The System was revised by Act No. 765 of 1979, effective January 1, 1980, to create the Plan A and Plan B fund to replace the "regular plan" and the "supplemental plan". The Plan is operating pursuant to LA R.S. 11:1901 through 11:2015. The System covers employees who were hired subsequent to December 15, 1979. All employees of the Intensive Probation Drug Court Fund, the Drug Lab Fund, DWI Court Fund, Veterans Treatment Court Fund and the Intensive Probation Services Fund are members of Plan A. The System issues a publicly available financial report that can be obtained at [www.persla.org](http://www.persla.org). The report may also be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

***Benefits Provided***

The System provides retirement, disability, and death benefits. Retirement benefits are determined as 3.0% of the employee's final compensation multiplied by the employee's years of creditable service. Employees hired prior to January 1, 2007 who retire at or after age 65 with at least 7 years of creditable service, age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average compensation multiplied by his/her years of creditable service. Employees hired after January 1, 2007 who retire at or after age 67 with at least 7 years of creditable service, age 62 with at least 10 years of creditable service, or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average compensation multiplied by his/her years of creditable service. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Under state law, cost of living increases to benefits are allowable only if sufficient funds are available from investment income in excess of normal requirements. Cost of living increases cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**NOTES TO FINANCIAL STATEMENTS - Continued**  
**December 31, 2023**

NOTE 9 – RETIREMENT PLAN - Continued

**Contributions**

Per Act 765 of the 1979 Regular Session of the Louisiana Legislature, contribution rates for employees are established by state law and employer contribution rates are actuarially determined each year by the System’s Board of Trustees. Employees are required to contribute 9.50% of their annual pay. The Court’s contractually required contribution rate was 11.50% for the period ended December 31, 2023.

Contributions to the System from the Court were \$124,948 for the year ended December 31, 2023.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2023, the Court reported a liability of \$579,549 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Court’s proportion of the net pension liability was based on a projection of the Court’s December 31, 2023 contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2022, the Court’s proportion was 0.150580%, which was a decrease of 0.006907% from its proportion measured as of December 31, 2021. For the year ended December 31, 2023, the Court recognized pension expense of \$208,013. At December 31, 2023, the Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 21,427	\$ 63,852
Net difference between projected and actual investment earnings on pension plan investments	611,818	-
Changes of assumptions	18,496	-
Changes in proportions	7,176	574
Post-measurement date contributions	<u>124,948</u>	<u>-</u>
	<u>\$ 783,865</u>	<u>\$ 64,426</u>

\$124,948 reported as deferred outflows of resources related to pensions resulting from the Court’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the year ending:

December 31, 2024	\$ 21,581
December 31, 2025	101,860
December 31, 2026	196,775
December 31, 2027	274,275

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**NOTES TO FINANCIAL STATEMENTS - Continued**  
**December 31, 2023**

NOTE 9 – RETIREMENT PLAN - Continued

**Actuarial Assumptions**

The net pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary Increases	4.75%
Investment Rate of Return	6.40%, net of investment expense

Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2022 are summarized in the following table:

<u>Asset Class</u>	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	33.00%	1.17%
Equity	51.00%	3.58%
Alternatives	14.00%	0.73%
Real Assets	<u>2.00%</u>	<u>0.12%</u>
Total	<u>100.00%</u>	<u>5.60%</u>
Inflation		2.10%
Expected Arithmetic Nominal Return		7.70%

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2023

NOTE 9 – RETIREMENT PLAN - Continued

**Actuarial Assumptions - Continued**

The mortality rate assumption used in the December 31, 2022, valuation was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

**Sensitivity of the Court’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Court’s proportionate share of the net pension liability calculated using the discount rate of 6.40%, as well as what the Court’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	1.00% Decrease (5.40%)	Current Discount Rate (6.40%)	1.00% Increase (7.40%)
The Court’s Proportionate Share of the Net Pension Liability (Asset)	\$ 1,433,245	\$ 579,549	\$ (136,165)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued System financial report.

Payables to the Pension Plan – As of December 31, 2023, the Court did not have any payables due to the System.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**NOTES TO FINANCIAL STATEMENTS - Continued**  
**December 31, 2023**

**NOTE 10 – FUND BALANCES**

Description	Major Funds						
	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:							
Non-spendable:							
Prepaid expense	\$ 12,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,050
Restricted for:							
Intensive Probation Drug Court	-	515,222	-	-	-	-	515,222
Domestic Support Services	-	-	-	-	-	4,665	4,665
DWI Court	-	-	-	-	-	111,383	111,383
Intensive Probation Services	-	-	-	-	160,793	-	160,793
Indigent Transcript	-	-	-	-	-	190,264	190,264
Smart Supervision	-	-	-	-	-	111,264	111,264
Veterans Court	-	-	-	-	-	1,865	1,865
Committed to:							
Stabilization Arrangement/debt service	858,627	-	-	-	-	-	858,627
Assigned to:							
Drug Lab	-	-	-	-	-	116,566	116,566
	<u>847,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>847,610</u>
Unassigned:	<u>\$1,718,287</u>	<u>\$ 515,222</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,793</u>	<u>\$ 536,007</u>	<u>\$ 2,930,309</u>
Total Fund Balances:							

**Stabilization Arrangement and Committed Funds**

In October 2012, with En Banc approval, the Court established a stabilization account effective January 1, 2013 for the purpose of committing funds for emergency purposes or large equipment purchases. The account is funded annually from allotted funds for divisional expenditures in excess of \$15,000. Additionally, in July 2021, the Judges committed \$200,000 to the debt service on the building. All expenditures from the account require En Banc approval. As of December 31, 2023, the account had a balance of \$858,627.

**NOTE 11 – SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 25, 2024, which is the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2023 that required recognition or disclosure in these financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**JUDICIAL EXPENSE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE – BUDGET AND ACTUAL

December 31, 2023

	<u>BUDGETED AMOUNTS</u>		Judicial Expense Fund Actual	Variance with Final Budget- Favorable (Unfavorable)
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Charges for services				
Clerk of Court fees	\$ 275,000	\$ 375,000	\$ 382,247	\$ 7,247
Other Revenues				
Fines and fees	500	100	6,160	6,060
Interest income	100	7,500	11,988	4,488
Intergovernmental	9,600	10,000	10,791	791
Miscellaneous	<u>100</u>	<u>30,000</u>	<u>32,475</u>	<u>2,475</u>
Total Revenues	285,300	422,600	443,661	21,061
Expenditures				
Current				
General government				
Advertising	-	-	198	(198)
Audit fees	30,000	24,000	23,186	814
Banking	6,000	2,000	-	2,000
Computer and noninventory equipment	20,000	13,500	15,335	(1,835)
Dues and subscriptions	30,000	13,000	36,174	(23,174)
Equipment rental	500	500	-	500
Liability insurance	10,000	200	40,991	(40,791)
Meetings	18,000	16,000	15,790	210
Miscellaneous	40,000	30,000	18,415	11,585
Mobile phone	25,000	21,000	19,546	1,454
Office supplies	45,000	45,000	45,637	(637)
Online services	80,000	40,000	29,658	10,342
Professional services	10,000	300	225	75
Postage	800	100	-	100
Repairs and maintenance	5,000	4,000	4,147	(147)
Secretary expense	3,000	3,000	-	3,000
Storage	5,000	2,400	2,045	355
Training & travel	100,000	103,000	106,446	(3,446)
Capital outlay	<u>25,000</u>	<u>11,000</u>	<u>15,411</u>	<u>(4,411)</u>
Total Expenditures	<u>453,300</u>	<u>329,000</u>	<u>373,204</u>	<u>(44,204)</u>

The accompanying notes are an integral part of these statements.



**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**JUDICIAL EXPENSE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE – BUDGET AND ACTUAL – *Continued*  
 December 31, 2023

BUDGETED AMOUNTS

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Judicial Expense Fund Actual</u>	<u>Variance with Final Budget- Favorable (Unfavorable)</u>
Excess of Revenues over Expenditures	(168,000)	93,600	70,457	23,143
Other Financing Sources (Uses)				
Transfers in (out)				
Judicial interest	4,000	2,900	2,453	447
Contempt payments	<u>5,000</u>	<u>2,700</u>	<u>2,348</u>	<u>352</u>
Total Other Financing Sources (Uses)	<u>9,000</u>	<u>5,600</u>	<u>4,801</u>	<u>799</u>
Net Change in Fund Balance	(159,000)	99,200	75,258	23,942
Fund Balance				
Beginning of Year	<u>1,258,093</u>	<u>1,496,949</u>	<u>1,643,029</u>	<u>(146,080)</u>
End of Year	<u>\$ 1,099,093</u>	<u>\$ 1,596,149</u>	<u>\$ 1,718,287</u>	<u>\$ (122,138)</u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND**

**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY  
AND RELATED RATIOS AND NOTES TO THE SCHEDULE**

*For the Years Ended December 31, 2018 through 2023*

	2018	2019	2020	2021	2022	2023
Total OPEB Liability						
Service cost	\$ 8,615	\$ 7,939	\$ 8,148	\$ 11,106	\$ 19,480	\$ 11,395
Interest	36,246	32,831	29,347	73,857	96,107	80,123
Differences between expected and actual experience	4,393	(241,833)	(62)	81,668	(52,103)	(327,359)
Changes in assumptions/inputs	87,419	142,546	67,468	32,024	(312,323)	37,758
Benefit payments and net transfers	(44,005)	(70,866)	(48,541)	(46,425)	(49,733)	(35,657)
Net change in total OPEB liability	92,668	(129,383)	56,360	152,230	(298,572)	(233,740)
Total OPEB liability – beginning	977,335	1,070,003	940,620	996,980	1,149,210	850,638
Total OPEB liability – ending	<u>\$ 1,070,003</u>	<u>\$ 940,620</u>	<u>\$ 996,980</u>	<u>\$ 1,149,210</u>	<u>\$ 850,638</u>	<u>\$ 616,898</u>
Covered-employee payroll	\$ 834,819	\$ 807,515	\$ 822,536	\$ 844,782	\$ 918,088	\$ 1,088,230
Total OPEB liability as a covered-employee payroll	128.20%	116.48%	121.21%	136.04%	92.65%	56.69%

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

The measurement date for the above information was December 31, 2018, 2019, 2020, 2021, 2022, and 2023, respectively.

Notes to the Schedule:

Benefit changes – There were no changes of benefit terms for the years ended December 31, 2018, 2019, 2020, 2021, 2022, and 2023.

Changes in assumptions and other inputs reflect a change in the discount rate from 3.76% as of the beginning of the measurement period to 3.23% as of December 31, 2018, a change to 3.26% as of December 31, 2019, a change to 1.93% as of December 31, 2020, a change to 2.25% as of December 31, 2021, a change to 4.31% as of December 31, 2022, and a change to 4.00% as of December 31, 2023.

As of December 31, 2018, 2019, 2020, 2021, 2022, and 2023, there were no assets accumulated in a trust to pay related benefits.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND**

**SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
For the Years Ended December 31, 2014 Through 2023**

<u>Fiscal Year</u>	Employer's Proportion Share of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered- Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a % of its Covered <u>Employee</u> <u>Payroll</u>	Plan Fiduciary Net Position as a % of the Total Pension <u>Liability</u>
12/31/2014	0.154043%	\$ 10,947	\$ 839,130	1.30%	99.77%
12/31/2015	0.167185%	45,710	910,560	5.02%	99.15%
12/31/2016	0.177432%	467,024	1,020,309	45.77%	99.15%
12/31/2017	0.125262%	257,984	839,635	30.73%	94.15%
12/31/2018	(0.132119)%	(98,066)	834,810	(11.75)%	101.98%
12/31/2019	0.126240%	560,299	807,515	69.39%	88.86%
12/31/2020	0.124075%	5,841	822,536	0.71%	99.89%
12/31/2021	(0.120328)%	(210,986)	844,782	(24.98)%	260.12%
12/31/2022	(0.141347)%	(665,804)	918,088	(72.52)%	110.46%
12/31/2023	0.150580%	579,549	1,088,230	53.25%	91.74%

*The amounts presented have a measurement date of the previous calendar year.*

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**JUDICIAL EXPENSE FUND**

**SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS**

*For the Years Ended December 31, 2014 Through 2023*

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Excess (Deficiency)</u>	<u>Employer's Covered- Employee Payroll</u>	<u>Contributions as a Percentage of Covered-Employee Payroll</u>
12/31/2014	\$ 140,554	\$ 140,554	\$ -	\$ 839,130	16.75%
12/31/2015	152,421	152,421	-	910,560	16.74%
12/31/2016	147,696	147,696	-	1,020,309	14.48%
12/31/2017	96,702	96,702	-	839,635	11.52%
12/31/2018	96,004	96,004	-	834,810	11.50%
12/31/2019	91,621	91,621	-	807,515	11.50%
12/31/2020	100,761	100,761	-	822,536	12.25%
12/31/2021	108,876	108,876	-	844,782	12.89%
12/31/2022	103,138	103,138	-	918,088	11.23%
12/31/2023	124,948	124,948	-	1,088,230	11.48%

*The amounts presented have a measurement date of the previous calendar year.*

**OTHER SUPPLEMENTAL INFORMATION**

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**  
*For the Year Ended December 31, 2023*

**Domestic Relations Section Support Fund**

As provided by Louisiana Revised Statute 46:236.5, the Fund was created for the purpose of expediting the process for the establishment and enforcement of support obligations (child support and alimony) under the jurisdiction of the Twenty-Fourth Judicial District Court Domestic Relations Section. All accounting transactions are recorded and maintained by Judicial Administration.

**Drug Lab Fund**

As provided by the Louisiana Code of Criminal Procedure, Article 17, the Fund was created for the purpose or purposes related to the establishment and proper administration of a Drug Lab to process drug tests of the Court. The Fund is to be administered by the presiding judge or judges thereof or by an employee designated by the Court. All accounting transactions are recorded and maintained by Judicial Administration.

**DWI Court Fund**

As provided by Revised Statutes 13:5304, the Fund was created for the purpose or purposes related to the establishment and proper administration of a probation program of the Twenty-Fourth Judicial District Court to be administered by the presiding judge or judges thereof or by an employee designated by the Court of the Twenty-Fourth Judicial District Court. All accounting transactions are recorded and maintained by Judicial Administration.

**Indigent Transcript Fund**

As provided by Louisiana Revised Statute 13:967, the Fund was created for the purpose of paying the salaries of the court reporters for the Court. All accounting transactions are recorded and maintained by the Jefferson Parish accounting department.

**Smart Supervision Fund**

As provided by Louisiana Revised Statute 13:5401, the Fund was created for the purpose or purposes related to the establishment and proper administration of a reentry court of the Twenty-Fourth Judicial District Court and its corresponding Swift and Certain Probation program pursuant to Act No. 676. It is to be administered by the presiding judge or judges thereof or by an employee designated by the Court of the Twenty-Fourth Judicial District Court. All accounting transactions are recorded and maintained by Judicial Administration.

**Veterans Treatment Court Fund**

As provided by Louisiana Revised Statute 13:5362, the Fund was created for the purpose of establishing a program to assist veterans in order to reduce the incidence of alcohol and drug use, alcohol and drug addiction, and crimes committed by veterans as a result of alcohol and drug use and alcohol and drug addiction. All accounting transactions are recorded and maintained by Judicial Administration.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**COMBING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**December 31, 2023**

	Drug Lab Fund	DWI Court Fund	Domestic Relations Section Support Fund	Indigent Transcript Fund	Veterans Treatment Court Fund	Smart Supervision Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>							
Cash and cash equivalents	\$ 129,970	\$ 126,929	\$ 4,760	\$ 188,842	\$ 1,865	\$ 98,031	\$ 550,397
Accounts receivable	24,234	349	-	176	-	80	24,839
Due from other funds	-	328	-	-	-	-	328
Due from other governments	-	14,065	-	2,753	-	27,038	43,856
<b>TOTAL ASSETS</b>	<b>\$ 154,204</b>	<b>\$ 141,671</b>	<b>\$ 4,760</b>	<b>\$ 191,771</b>	<b>\$ 1,865</b>	<b>\$ 125,149</b>	<b>\$ 619,420</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	12,356	5,006	95	1,507	-	13,885	32,849
Due to other funds	25,282	25,282	-	-	-	-	50,564
<b>TOTAL LIABILITIES</b>	<b>37,638</b>	<b>30,288</b>	<b>95</b>	<b>1,507</b>	<b>-</b>	<b>13,885</b>	<b>83,413</b>
<b>FUND BALANCES</b>							
Restricted	-	111,383	4,665	190,264	1,865	111,264	419,441
Assigned	116,566	-	-	-	-	-	116,566
<b>TOTAL FUND BALANCES</b>	<b>116,566</b>	<b>111,383</b>	<b>4,665</b>	<b>190,264</b>	<b>1,865</b>	<b>111,264</b>	<b>536,007</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 154,204</b>	<b>\$ 141,671</b>	<b>\$ 4,760</b>	<b>\$ 191,771</b>	<b>\$ 1,865</b>	<b>\$ 125,149</b>	<b>\$ 619,420</b>

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

COMBING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2023

	Drug Lab Fund	DWI Court Fund	Domestic Relations Section Support Fund	Indigent Transcript Fund	Veterans Treatment Court Fund	Smart Supervision Fund	Total Nonmajor Governmental Funds
<b>REVENUES</b>							
Charges for Services							
Supervision fees	\$ -	\$ 97,548	\$ -	\$ -	\$ -	\$ 11,638	\$ 109,186
Drug Lab fees	378,636	-	-	-	-	-	378,636
Indigent transcript fees	-	-	-	45,441	-	-	45,441
Other Revenues							
Federal grants	-	157,001	-	-	-	-	157,001
Interest income	-	-	12	-	-	-	12
Intergovernmental	-	-	-	-	-	298,515	298,515
Miscellaneous	-	-	105	-	-	-	105
<b>TOTAL REVENUES</b>	<b>378,636</b>	<b>254,549</b>	<b>117</b>	<b>45,441</b>	<b>-</b>	<b>310,153</b>	<b>988,896</b>
<b>EXPENDITURES</b>							
Judicial Activities							
Advertising	225	-	-	-	-	-	225
Audit fees	6,784	5,953	-	-	-	2,914	15,651
Computer services	-	-	-	-	-	40,354	40,354
Contract personnel	-	10,100	-	-	-	49,500	59,600
Court reporters	-	-	-	39,439	-	-	39,439
Drug tests	18,217	-	-	-	-	-	18,217
Drug testing supplies	138,936	-	-	-	-	-	138,936
Dues and subscriptions	-	510	-	-	-	-	510
Flex administration fees	39	4	-	-	-	23	66
Health - current	28,535	14,996	-	-	-	20,597	64,128
JPRS	216	203	-	-	-	293	712
Life - current	179	186	-	-	-	248	613
Medicare	1,483	1,479	-	-	-	2,118	5,080
Miscellaneous expense	608	528	-	-	-	670	1,806
Mobile phone	-	-	-	-	-	1,230	1,230

The accompanying notes are an integral part of this statement.



COMBING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS - Continued  
For the Year Ended December 31, 2023

	Drug Lab Fund	DWI Court Fund	Domestic Relations Section Support Fund	Indigent Transcript Fund	Veterans Treatment Court Fund	Smart Supervision Fund	Total Nonmajor Governmental Funds
EXPENDITURES-Continued							
Office supplies	8,654	-	-	-	-	493	9,147
PAR employee	13,039	12,311	-	-	-	17,624	42,974
Pension factor	283	267	-	-	-	382	932
Professional services	-	63,295	-	-	-	10,814	74,109
Repairs and maintenance	179	-	-	-	-	-	179
Salaries	113,099	111,210	-	-	-	153,094	377,403
Training and travel	-	1,150	-	-	-	440	1,590
Unemployment	57	53	-	-	-	77	187
Capital outlay	1,657	-	-	-	-	6,000	7,657
<b>TOTAL EXPENDITURES</b>	<b>332,190</b>	<b>222,245</b>	<b>-</b>	<b>39,439</b>	<b>-</b>	<b>306,871</b>	<b>900,745</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	46,446	32,304	117	6,002	-	3,282	88,151
OTHER FINANCING SOURCES (USES)							
Transfers out other	-	-	-	-	-	(80)	(80)
Transfers in supervision fees	-	2,303	-	-	-	-	2,303
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>2,303</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(80)</b>	<b>2,223</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>46,446</b>	<b>34,607</b>	<b>117</b>	<b>6,002</b>	<b>-</b>	<b>3,202</b>	<b>90,374</b>
FUND BALANCES							
BEGINNING OF YEAR	70,120	76,776	4,548	184,262	1,865	108,062	445,633
END OF YEAR	<b>\$ 116,566</b>	<b>\$ 111,383</b>	<b>\$ 4,665</b>	<b>\$ 190,264</b>	<b>\$ 1,865</b>	<b>\$ 111,264</b>	<b>\$ 536,007</b>

The accompanying notes are an integral part of this statement.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
*For the Year Ended December 31, 2023*

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Award Number	Assistance Listing Number	Federal Expenditures
United States Department of Health and Human Services			
Passed through the Supreme Court of Louisiana			
Office of the Judicial Administration:			
Temporary Assistance for Needy Families	FY 2022-23	93.558	\$ 134,013
Temporary Assistance for Needy Families	FY 2023-24	93.558	<u>157,940</u>
Total U.S. Department of Health and Human Services			<u>291,953</u>
United States Department of Transportation			
Passed through the Supreme Court of Louisiana			
Drug and Safety Court Office:			
National Priority Safety Programs	FY 2022-23	20.616	142,936
National Priority Safety Programs	FY 2023-24	20.616	<u>14,065</u>
Total U.S. Department of Transportation			<u>157,001</u>
TOTAL FEDERAL AWARDS EXPENDED			<u>\$ 448,954</u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
*For the Year Ended December 31, 2023*

**NOTE 1 – BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying *Schedule of Expenditures of Federal Awards* (the Schedule) includes the federal grant activity of the Twenty-Fourth Judicial District Court (the Court) and is prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied by governmental units. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Court, it is not intended to and does not present the net position and changes in the net position of the Court. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE 2 – DE MINIMIS COST RATE**

During the year ended December 31, 2023, the Court did not elect to use the 10% de minimis cost rate as covered in Section 200.414 of the Uniform Guidance.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEADS**  
**December 31, 2023**

Judge	Mileage	Per Diem	Travel	Dues	Lodging	Meals	Wireless	Reg. Fees	Total
Raymond S. Steib, Jr.	\$ 3,242	\$ -	\$ 156	\$ 800	\$ 3,326	\$ 276	\$ -	\$ 525	\$ 8,325
R. Christopher Cox, III	-	-	-	750	1,910	276	-	1,324	4,260
June Berry Darensburg	1,171	1,003	515	750	2,236	-	710	2,170	8,555
Scott U. Schlegel	-	-	89	750	3,342	391	911	1,110	6,593
Joseph A. Marino, III (Pro Tempore)	-	-	-	-	-	-	-	425	425
Frank A. Brindisi	493	1,121	-	750	2,920	276	-	675	6,235
Michael P. Mentz	680	803	262	750	2,751	276	325	2,345	8,192
E. Adrian Adams	416	708	394	750	6,868	276	405	2,475	12,292
Donald "Chick" Foret	-	-	-	750	-	276	-	1,345	2,371
Nancy A. Miller	-	-	75	750	3,286	276	312	1,800	6,499
Stephen C. Grefer	-	-	15	750	228	276	-	525	1,794
Ellen Shirer Kovach	-	-	-	750	2,975	276	-	675	4,676
Donald A. Rowan, Jr.	-	-	-	750	-	276	445	750	2,221
Shayna Beevers Morvant	-	-	-	750	206	319	1,015	1,700	3,990
Stephen D. Enright, Jr.	4,908	944	39	750	869	276	-	425	8,211
Danyelle M. Taylor	-	-	-	750	367	276	2,205	1,075	4,673
Lee V. Faulkner, Jr.	1,344	1,404	1,045	750	3,785	276	-	2,675	11,279
<b>TOTAL</b>	<b>\$ 12,254</b>	<b>\$ 5,983</b>	<b>\$ 2,590</b>	<b>\$ 12,050</b>	<b>\$ 35,069</b>	<b>\$ 4,298</b>	<b>\$ 6,328</b>	<b>\$ 22,019</b>	<b>\$ 100,591</b>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY –**  
**JUDICIAL EXPENSE FUND**  
*For the Year Ended December 31, 2023*

	First Six Month Period Ended <u>6/30/23</u>	Second Six Month Period Ended <u>12/31/23</u>
<b>Receipts From:</b>		
Jefferson Parish Clerk of Court – civil fees	\$ 151,696	\$ 230,551
24 <sup>th</sup> Judicial District Court (Collections Fund)		
– criminal fees – other	1,410	1,043
24 <sup>th</sup> Judicial District Court (Collections Fund)		
– criminal fines – contempt	<u>1,500</u>	<u>848</u>
Total receipts	<u>\$ 154,606</u>	<u>\$ 232,442</u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY –**  
**INTENSIVE PROBATION DRUG COURT FUND**  
*For the Year Ended December 31, 2023*

	First Six Month Period Ended <u>6/30/23</u>	Second Six Month Period Ended <u>12/31/23</u>
Receipts From:		
24 <sup>th</sup> Judicial District Court (Collections Fund)		
- supervision fees	\$ <u>52,525</u>	\$ <u>45,132</u>
Total receipts	\$ <u><u>52,525</u></u>	\$ <u><u>45,132</u></u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY –**  
**INTENSIVE PROBATION SERVICES FUND**  
*For the Year Ended December 31, 2023*

	First Six Month Period Ended <u>6/30/23</u>	Second Six Month Period Ended <u>12/31/23</u>
Receipts From:		
24 <sup>th</sup> Judicial District Court (Collections Fund) - probation fees	\$ <u>28,112</u>	\$ <u>7,796</u>
Total receipts	\$ <u><u>28,112</u></u>	\$ <u><u>7,796</u></u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY –**  
**DWI COURT FUND**  
*For the Year Ended December 31, 2023*

	First Six Month Period Ended <u>6/30/23</u>	Second Six Month Period Ended <u>12/31/23</u>
Receipts From:		
24 <sup>th</sup> Judicial District Court (Collections Fund) - supervision fees	\$ <u>1,120</u>	\$ <u>855</u>
Total receipts	\$ <u><u>1,120</u></u>	\$ <u><u>855</u></u>



**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY –**  
**LEGAL ASSISTANCE FUND**  
*For the Year Ended December 31, 2023*

	First Six Month Period Ended <u>6/30/23</u>	Second Six Month Period Ended <u>12/31/23</u>
Receipts From:		
Jefferson Parish Clerk of Court – civil fees	<u>\$ 71,199</u>	<u>\$ 89,714</u>
Total receipts	<u>\$ 71,199</u>	<u>\$ 89,714</u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**JUSTICE SYSTEM FUNDING SCHEDULE – COLLECTING/DISBURSING ENTITY –**  
**COLLECTIONS FUND**  
*For the Year Ended December 31, 2023*

	First Six Month Period Ended <u>6/30/23</u>	Second Six Month Period Ended <u>12/31/23</u>
Beginning balance of amounts collected (i.e. cash on hand)	\$ 287,852	\$ 467,395
Add: Collections		
Criminal court costs/fees	798,301	548,539
Criminal fines – contempt	119,796	48,154
Commissioner fee, drug screen fee, indigent defender board fees	115,505	97,394
Restitution	<u>338,320</u>	<u>253,142</u>
Subtotal collections	1,371,922	947,229
Less: Disbursements to Governments & Nonprofits		
24 <sup>th</sup> Judicial District Court (Judicial Expense Fund) – criminal fines - contempt	1,500	848
24 <sup>th</sup> Judicial District Court (Judicial Expense Fund) – criminal fees - other	1,410	1,043
24 <sup>th</sup> Judicial District Court (Intensive Probation Drug Court) – supervision fees	52,525	45,132
24 <sup>th</sup> Judicial District Court (DWI Court) – supervision fees	1,120	855
24 <sup>th</sup> Judicial District Court (Intensive Probation Services) – probation fees	28,112	7,796
Jefferson Parish – criminal court costs/fees	128,148	148,997
Jefferson Parish Sheriff's Office – criminal court costs/fees	802,477	546,074
Less: Disbursements to Individuals/3 <sup>rd</sup> Party Collection or Processing Agencies		
Restitution payments to individuals	<u>177,087</u>	<u>362,906</u>
Subtotal disbursements/retainage	<u>1,192,379</u>	<u>1,113,651</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	<u>\$ 467,395</u>	<u>\$ 300,973</u>

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

To the Judges of the  
Twenty-Fourth Judicial District Court  
Gretna, 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 Twenty-Fourth Judicial District Court (the Court) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements and have issued our report thereon dated June 25, 2024.

***Report on Internal Control over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. 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 were not identified.

### ***Report on Compliance and Other Matters***

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

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
June 25, 2024

## ***SCHEDULE OF FINDINGS***

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**SCHEDULE OF FINDINGS**  
*For The Year Ended December 31, 2023*

SECTION I - SUMMARY OF AUDITORS' RESULTS

1. The type of report issued on the basic financial statements: unmodified opinion
2. Significant deficiencies in internal control were disclosed by the audit of the financial statements: none reported, Material weaknesses: no
3. Noncompliance which is material to the financial statements: no

SECTION II – FINANCIAL STATEMENT FINDINGS

None

**TWENTY-FOURTH JUDICIAL DISTRICT COURT**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
*For The Year Ended December 31, 2023*

**SECTION I – FINDINGS RELATED TO THE FINANCIAL STATEMENTS**

2022-001 – Questioned Costs – Resolved

**SECTION II – MANAGEMENT LETTER**

None

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Judges of the Twenty-Fourth Judicial District Court, and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023 through December 31, 2023. The Twenty-Fourth Judicial District Court's management is responsible for those C/C areas identified in the SAUPs.

The Twenty-Fourth Judicial District Court (the 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 as follows:

**Written Policies and Procedures**

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

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

*We obtained the entity's policies on budgeting and noted no exceptions.*

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

*We obtained the entity's policies on purchasing and noted no exceptions.*

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

*We obtained the entity's policies on disbursements and noted no exceptions.*



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

*We obtained the entity's policies on receipts/collections and noted no exceptions.*

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

*We obtained the entity's policies on payroll/personnel and noted no exceptions.*

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

*We obtained the entity's policies on contracting and noted no exceptions.*

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

*We obtained the entity's policies on credit cards and noted no exceptions.*

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

*We obtained the entity's policies on travel and expense reimbursement and noted no exceptions.*

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

*We obtained the entity's policies on ethics and noted no exceptions.*

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

*N/A – the Court holds no debt; therefore, they do not require policies covering debt service.*

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

*We obtained the entity's policies on information technology disaster recovery/business continuity and noted no exceptions.*

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

*We obtained the entity's policies on sexual harassment and noted no exceptions.*

#### **Board or Finance Committee**

---

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

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

*The Judges met monthly with a quorum, without exception.*

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds.

*The En Banc minutes included the budget-to-actual comparisons noted above, without exception.*

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

*N/A – the General Fund did not have a negative ending unassigned fund balance in the prior year.*

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

*N/A- There were no audit findings in the prior year.*

### **Bank Reconciliations**

---

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

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

*Bank reconciliations included evidence that they were prepared within 2 months of the statement closing date, without exception.*

- b) 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 revised each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

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

*Examined December 2023 bank reconciliations and reconciling items for all bank accounts noting multiple outstanding items greater than 1 year. Obtained documentation from Renee Aguilar explaining these outstanding items, without exception.*

## Collections (excluding electronic funds transfers)

---

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

*Obtained listing of deposit sites for the fiscal period and management's representation that the listing is complete, without exception.*

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

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

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

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

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

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

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

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

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

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

*Per discussion with management, all employees who handle cash are covered, without exception.*

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

a) Observe that receipts are sequentially pre-numbered.

*The Court utilizes sequentially pre-numbered receipts and computer-generated receipts.*

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

*Examined collection documentation for 8 deposits tracing each to the deposit slip, without exception.*

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

*Examined deposit slips for 8 deposits tracing each to the bank statement, without exception.*

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

*Per review of the 8 deposits, we noted 2 were not done within the time frame specified above. However, these payments, due to frequency and volume, are deposited and reconciled weekly, which is in accordance with the entity's policies and procedures. We do not consider this to be an exception.*

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

*Examined 8 deposits per the bank statements tracing each to recording in the general ledger, without exception.*

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

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

*Obtained listing of locations that process payments for the fiscal period and management's representation that the listing is complete, without exception.*

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

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

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

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

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

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

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

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

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

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

*N/A- The Court does not use electronic disbursements.*

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

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

*Examined 5 disbursements noting each matched the original invoice, without exception.*

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

*Noted proper segregation of duties for each of the disbursements examined, without exception.*

- 11. Using the entity's main operating account and the month selected in "Bank Reconciliations" procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy.

*N/A- The Court does not use electronic disbursements.*

### **Credit Cards/Debit Cards/Fuel Cards/P-Cards**

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

*Obtained complete listing of all active credit cards for the fiscal period and management's representation that the listing is complete, without exception.*

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

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

*Noted each statement examined showed evidence of review and approval by appropriate personnel, without exception.*

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

*Noted no finance charges or late fees assessed on the statements examined.*

- 14. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals

participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

*Examined 4 transactions noting proper supporting documentation, without exception.*

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

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

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

*Noted all per diem reimbursements were in accordance with the U.S General Services Administration of the State, without exception.*

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

*Noted all actual cost reimbursements were supported by an original itemized receipt, without exception.*

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

*Noted each reimbursement was supported by proper documentation, without exception.*

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

*Noted each reimbursement examined showed evidence of review and approval by appropriate personnel, without exception.*



## **Contracts**

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

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

*Examined 2 contracts noting that each was for professional services and did not fall under the requirements of the Louisiana Public Bid Law.*

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

*Examined 2 contracts noting each was reviewed and approved by the governing body, without exception.*

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

*N/A - Examined 2 contracts noting no contract amendments made during the period.*

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

*Examined 1 payment for each contract tested noting all were in accordance with the contract, without exception.*

## **Payroll and Personnel**

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17. 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.

*Obtained complete listing of all employees and officials employed during the fiscal period and management's representation that the listing is complete, without exception.*

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

1. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

*Noted each employee tested documented their daily attendance and leave, without exception.*

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

*Noted all attendance and leave taken was approved by the employees' supervisor, without exception.*

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

*Noted all leave accrued or taken was properly reflected in the Court's cumulative records, without exception.*

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

*Noted authorized salary/pay rate for each individual tested agreed to their personnel file, without exception.*

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

*Examined termination payments for 2 employees, noting no exceptions to the procedures specified above.*

20. 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.

*Per discussion with management, all employer and employee portions of third-party payroll related amounts have been properly paid and forms filed by the required deadline.*

## **Ethics**

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21. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

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

*Examined 5 employees noting each completed the required ethics training during the period, without exception.*

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

*Per management, there were no changes to the Court's ethics policies during the period.*

22. Inquire whether the agency has appointed an ethics designee as required by R.S. 42:1170.

*Observed that the agency has appointed an ethics designee, without exception.*

## **Debt Service**

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

*N/A – the Court issued no debt during the period.*

24. 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).

*N/A – the Court had no outstanding debt during the period.*

## **Fraud Notice**

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25. 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.

*Per discussion with Management, the Court was victim to outside check fraud. We noted that the Court promptly notified the Louisiana Legislative Auditor, their bank, the District Attorney, and local authorities of the occurrence. We do not consider this an exception.*

26. 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.

*Observed required notice on the Court's website and premises, without exception.*

## **Information Technology Disaster Recovery/Business Continuity**

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

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

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

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

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

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

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

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

*Observed that all terminated employees were removed and disabled from the network, without exception.*

29. 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, 2020 – complete the training within 30 days of initial service or employment

*Observed 5 employees noting each completed the required cybersecurity training during the period, without exception.*

### **Sexual Harassment**

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

*Examined 5 employees noting each completed the required sexual harassment training during the period, without exception.*

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

*Observed the sexual harassment policy and complaint procedure posted on the Court's website, without exception.*

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

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

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

*Obtained and examined the Court's annual sexual harassment report for the period noting all the information listed above is included and the report was dated prior to February 1, without exception.*

We were engaged by the 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 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.

KUSHNER LAGRAIZE, L.L.C.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
June 25, 2024