

**21ST JUDICIAL DISTRICT COURT CRIMINAL COURT FUND
AMITE, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

21st Judicial District Court Criminal Court Fund

Amite, Louisiana

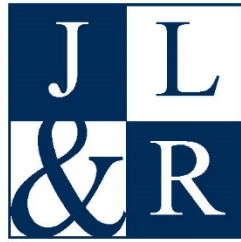
As of and for the Year Ended December 31, 2023

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Independent Auditor's Report

Honorable Blair D. Edwards, Chief Judge and
Honorable Scott M. Perrilloux, District Attorney
21st Judicial District Court Criminal Court Fund
Amite, Louisiana 70422

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the 21st Judicial District Court Criminal Court Fund (the "Criminal Court") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Criminal 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, the general fund, and the aggregate remaining fund information of the Criminal Court, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable 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 Criminal Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Criminal Court's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

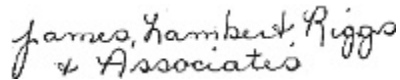
Management has omitted the management's discussion and analysis and the budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Criminal Court’s basic financial statements. The accompanying Schedule of Changes in Unsettled Deposits – Agency Funds; the Schedules of Compensation, Benefits, and Other Payments to Agency Head; the Justice System Funding Schedule – Receiving Entity; and the Justice System Funding Schedule – Collecting / Disbursing Entity (the “supplementary information”) 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 supplementary information is 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 20, 2024, on our consideration of the Criminal 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 Criminal Court’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Criminal Court’s internal control over financial reporting and compliance.



James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

June 20, 2024

Basic Financial Statements

21st Judicial District Court Criminal Court Fund

Exhibit A

Amite, Louisiana
Statement of Net Position
December 31, 2023

	<u>Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 5,725
Receivables, Net	293,425
Capital Assets, Net of Accumulated Depreciation (Note 5)	<u>47,244</u>
Total Assets	<u>\$ 346,394</u>
Liabilities	
Accounts Payable	<u>\$ 628,480</u>
Total Liabilities	<u>\$ 628,480</u>
Net Position	
Net Investment in Capital Assets	\$ 47,244
Unrestricted	<u>(329,330)</u>
Total Net Position	<u>\$ (282,086)</u>

The accompanying notes are an integral part of this statement.

21st Judicial District Court Criminal Court Fund
Amite, Louisiana
Statement of Activities
For the Year Ended December 31, 2023

Exhibit B

	<u>Governmental Activities</u>
Expenses:	
21st JDC District Attorney	\$ 440,467
21st Judicial District Court	101,221
General Court Expenditures	538,840
Collections	334,041
Depreciation	<u>27,276</u>
Total Expenses	1,441,845
 Program Revenues:	
Charges for Services	<u>1,076,170</u>
Total Program Revenues	<u>1,076,170</u>
 Net Program (Expense) / Revenue	 <u>(365,675)</u>
 General Revenues:	
Other Revenues	<u>316,506</u>
Total General Revenues	<u>316,506</u>
 Change in Net Position	 (49,169)
 Net Position - Beginning of the Year	 <u>(232,917)</u>
Net Position - End of the Year	\$ <u>(282,086)</u>

The accompanying notes are an integral part of this statement.

21st Judicial District Court Criminal Court Fund

Exhibit C

Amite, Louisiana

Governmental Fund Balance Sheet

December 31, 2023

Assets

Cash and Cash Equivalents	\$	5,725
Receivables, Net		<u>293,425</u>
Total Assets	\$	<u>299,150</u>

Liabilities and Fund Balance

Liabilities:

Accounts Payable	\$	<u>628,480</u>
Total Liabilities		628,480

Fund Balance:

Unassigned		<u>(329,330)</u>
Total Fund Balance		<u>(329,330)</u>
Total Liabilities and Fund Balance	\$	<u>299,150</u>

The accompanying notes are an integral part of this statement.

21st Judicial District Court Criminal Court Fund
Amite, Louisiana

Exhibit D

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

Total Fund Balance, Governmental Fund (Exhibit C) \$ (329,330)

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

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

Net Investment in Capital Assets 47,244

Net Position of Governmental Activities (Exhibit A) \$ (282,086)

The accompanying notes are an integral part of this statement.

21st Judicial District Court Criminal Court Fund
Amite, Louisiana

Exhibit E

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

Revenues:

Fines	\$ 952,266
Forfeitures	123,117
AFF Reinstatement Fees	787
Other Revenues	<u>316,506</u>
Total Revenues	1,392,676

Expenditures:

21st JDC District Attorney	440,467
21st Judicial District Court	101,221
General Court Expenditures	538,840
Collections	334,041
Capital Outlay	<u>6,474</u>
Total Expenditures	<u>1,421,043</u>

Excess / (Deficiency) of Revenues over Expenditures (28,367)

Fund Balance - Beginning of the Year (300,963)

Fund Balance - End of the Year \$ (329,330)

The accompanying notes are an integral part of this statement.

21st Judicial District Court Criminal Court Fund
Amite, Louisiana

Exhibit F

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

Net Change in Fund Balance, Governmental Fund (Exhibit E) \$ (28,367)

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

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

Capital Outlay	6,474
Depreciation Expense	<u>(27,276)</u>

Change in Net Position of Governmental Activities (Exhibit B) \$ (49,169)

The accompanying notes are an integral part of this statement.

21st Judicial District Court Criminal Court Fund
Amite, Louisiana
Statement of Fiduciary Net Position – Agency Fund
December 31, 2023

Exhibit G

	Collections Department	Garnishment Fund	Total
Assets			
Cash	\$ 180,494	\$ 344,713	\$ 525,207
Accounts Receivable	304,620	-	304,620
Total Assets	\$ 485,114	\$ 344,713	\$ 829,827
Liabilities			
Accounts Payable	\$ 429,746	\$ 135,695	\$ 565,441
Due to Others	55,368	209,018	264,386
Total Liabilities	\$ 485,114	\$ 344,713	\$ 829,827
Total Net Position	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

21st Judicial District Court Criminal Court Fund

Amite, Louisiana

Notes to Financial Statements

For the Year Ended December 31, 2023

Narrative Profile

The Twenty-First Judicial District Criminal Court Fund (hereinafter referred to as the “Criminal Court”), was established in compliance with Louisiana Revised (LRS) 15:571.11(C)(5) to consolidate the Criminal Court Funds previously under the jurisdiction of each of the three parishes in the Twenty-First Judicial District (the “District”) – Tangipahoa, Livingston, and St. Helena. The Criminal Court collects (76%) percent of the fines collected and bonds forfeited in the District. These funds are used to pay the general expenditures of the Judicial District Court system in addition to reimbursing allowable expenditures of the District Attorney and the Judicial Expense Fund. Accordingly, the Criminal Court is considered to be a jointly governed organization by the District Attorney and the Judicial Expense Fund.

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

1. Summary of Significant Accounting Policies

A. Financial Reporting Entity

The Criminal Court is independent from the District Court System and the three parish governments in the Twenty-First Judicial District. Therefore, the Criminal Court reports as an independent financial reporting entity.

Based on the criteria established in GASB Statement No. 14, *The Financial Reporting Entity*, the Criminal Court has determined that it is a primary government. The Criminal Court has also determined that there are no component units that should be considered part of it for financial reporting purposes.

B. Basic Financial Statements – Government-Wide Financial Statements

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

The government-wide financial statements do not include the fiduciary activities of the Criminal Court.

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

Statement of Activities – The government-wide Statement of Activities reports both the gross and net cost of the Criminal Court’s functions. The functions are also supported by general revenues (fines, forfeitures, interest income, etc.). The Statement of Activities reduces gross expenses (including

21st Judicial District Court Criminal Court Fund
Amite, Louisiana

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

depreciation) by related program revenues, operating and capital grants, and contributions. Program revenues must be directly associated with the ongoing operations of the Criminal Court. Operating grants include operating-specific and discretionary (either operating or capital) grants, while capital grants report capital-specific grants and contributions. The net costs (by function) are normally covered by general revenues.

The Criminal Court does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Criminal Court as an entity and the change in the Criminal Court's net position resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

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

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

Governmental Fund – The focus of the governmental fund's measurement (in the fund statements) is the determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The Criminal Court reports a single governmental fund:

General Fund - the primary operating fund of the Criminal Court, which accounts for all the operations of the Criminal Court, except those required to be accounted for in other funds. Revenues are derived primarily from fines and forfeitures.

The activities reported in this fund are reported as governmental activities in the government-wide financial statements.

Fiduciary Fund – The focus of the fiduciary funds is on net position and changes in net position. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, this fund has no measurement focus, but uses the modified accrual basis of accounting. The Criminal Court reports two fiduciary funds:

Collections Department Agency Fund – this fund is used to account for fines, fees, and other court costs collected and held by the Criminal Court on behalf of the Sheriffs of the Twenty-First Judicial District and the Judicial Expense Fund. Disbursements to the Sheriffs, District Attorney, the Judicial Expense Fund, and other agencies are made on a monthly basis from this account.

Garnishment Agency Fund – this fund is used to account for fines, fees, and other court costs collected by the State of Louisiana through tax intercepts and wage garnishments. These costs are then remitted to the Collections Department to be disbursed along with fees collected by that fund.

21st Judicial District Court Criminal Court Fund
Amite, Louisiana

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

D. Basis of Accounting

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

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

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

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

E. Budgets and Budgetary Accounting

The Criminal Court has previously sought the advice of the Louisiana Attorney General regarding whether or not it is subject to the Louisiana Local Government Budget Act and is therefore required to adopt a budget. A March 3, 2012 opinion letter from the Louisiana Attorney General's office determined that the Louisiana Local Government Budget Act does not apply to the Criminal Court and therefore no budget has been adopted.

F. Cash, Cash Equivalents, and Investments

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

G. Allowance for Uncollectible Accounts

The Criminal Court calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis.

21st Judicial District Court Criminal Court Fund

Amite, Louisiana

Notes to Financial Statements (Continued)

For the Year Ended December 31, 2023

H. Capital Assets

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

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

I. Net Position

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

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

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

J. Fund Balance

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

1. Nonspendable Fund Balance – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
2. Restricted Fund Balance – amounts that can be spent only for the specific purposes due to enabling legislation, State or Federal laws, or externally imposed by grantors, creditors, or citizens.
3. Committed Fund Balance – amounts that can be used only for the specific purposes determined by a formal action of the District Attorney and Chief Judge (the Criminal Court's highest level of decision-making authority).
4. Assigned Fund Balance – amounts determined by the District Attorney and Chief Judge that are intended to be used by the Criminal Court for specific purposes but do not meet the criteria to be classified as restricted or committed.
5. Unassigned Fund Balance – all amounts not included in other spendable categories.

21st Judicial District Court Criminal Court Fund
Amite, Louisiana

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

The Criminal Court considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. As of December 31, 2023, the Criminal Court did not have any nonspendable, restricted, committed, or assigned fund balances.

K. New Accounting Pronouncements

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

L. Estimates

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

2. Stewardship, Compliance, and Accountability

A. Deposits and Investment Laws and Regulations

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

B. Deficit Fund Equity

As of December 31, 2023, the Criminal Court’s General Fund had a deficit fund equity of \$329,330. Management will monitor this fund balance on an ongoing basis and will address the deficit in the near future.

**21st Judicial District Court Criminal Court Fund
Amite, Louisiana**

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

3. Cash and Cash Equivalents

As reflected on Exhibit A, the Criminal Court has cash and cash equivalents totaling \$5,725 at December 31, 2023. Total cash from fiduciary responsibilities not reported on the government-wide financial statements totaled \$525,207. These deposits are stated at cost, which approximates market.

The following is a summary of cash and cash equivalents (bank balances) at December 31, 2023, with the related federal deposit insurance and pledged securities:

Bank Balances:

Insured (FDIC Insurance)	\$ 250,000
Collateralized:	
Collateral held by the Criminal Court's agent in the Criminal Court's name	-
Collateral held by pledging bank's trust department in the Criminal Court's name	-
Collateral held by pledging bank's trust department not in the Criminal Court's name	469,940
Uninsured and Uncollateralized	-
Total Deposits	<u>\$ 719,940</u>

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the Criminal Court’s deposits may not be returned to it. The Criminal Court does not have a deposit policy for custodial credit risk. As of December 31, 2022, \$469,940 of the Criminal Court’s bank balance of \$719,940 was exposed to custodial credit risk.

Under state law, deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities, plus the federal deposit insurance, must at all times equal the amount on deposit with the fiscal agent. The custodial bank must advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

4. Due from Other Governments

Amounts due from other governmental units at December 31, 2023, consisted of the following:

Livingston Parish Council	\$ 125,668
Tangipahoa Parish Government	106,613
Criminal Court Fund - Collections Department	<u>61,144</u>
Total Receivables	<u>\$ 293,425</u>

No allowance for uncollectible receivables is required at December 31, 2023.

21st Judicial District Court Criminal Court Fund
Amite, Louisiana

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

5. Capital Assets

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

	<u>Balance</u> <u>12/31/2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>12/31/2023</u>
Equipment	\$ 1,053,028	\$ 6,474	\$ -	\$ 1,059,502
Less: Accumulated Depreciation	<u>(984,982)</u>	<u>(27,276)</u>	<u>-</u>	<u>(1,012,258)</u>
Totals	<u>\$ 68,046</u>	<u>\$ (20,802)</u>	<u>\$ -</u>	<u>\$ 47,244</u>

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

Furniture	7 Years
Equipment	5 Years

6. Accounts Payable

Accounts payable as of December 31, 2023, consists of the following:

21st Judicial District Court	\$ 108,780
21st JDC District Attorney	247,491
Other	<u>272,209</u>
Total Payables	<u>\$ 628,480</u>

7. Leases

The Criminal Court had no leases in effect as of December 31, 2023.

8. Litigation and Claims

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

21st Judicial District Court Criminal Court Fund
Amite, Louisiana

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

9. Related Party Transactions

The Criminal Court is a jointly governed organization by the District Attorney and the Judicial Expense Fund of the Twenty-First Judicial District of Louisiana. Under State law, all cash disbursements of the Criminal Court must be authorized by a “Motion and Order” system. A motion drafted and signed by the District Attorney and an order signed by the Chief Judge are required before any disbursement can be made. Disbursements of the Criminal Court are made either to pay direct expenditures of the Criminal Court itself or to reimburse the District Attorney or the Judicial Expense Fund for expenditures they incur for the operation of the Criminal Court system.

10. Subsequent Event

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 20, 2024. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Other Supplemental Information

**21st Judicial District Criminal Court Fund
Amite, Louisiana**

Schedule 1

Schedule of Changes in Unsettled Deposits – Agency Fund
For the Year Ended December 31, 2023

	<u>Collections Department</u>	<u>Garnishment Fund</u>	<u>Total</u>
Unsettled Deposits - Beginning of the Year	\$ 41,310	\$ 144,624	\$ 185,934
Additions:			
Deposits:			
Fines and Bonds	5,205,074	404,126	5,609,200
Bank Interest	-	-	-
Total Additions	<u>5,205,074</u>	<u>404,126</u>	<u>5,609,200</u>
Reductions:			
Collections on Behalf of:			
Tangipahoa Parish Sheriff	2,083,269	-	2,083,269
Livingston Parish Sheriff	2,197,351	-	2,197,351
St. Helena Parish Sheriff	138,091	-	138,091
Probation Fees	610,120	336,460	946,580
Other Fees	162,185	3,272	165,457
Total Reductions	<u>5,191,016</u>	<u>339,732</u>	<u>5,530,748</u>
Unsettled Deposits - End of the Year	<u>\$ 55,368</u>	<u>\$ 209,018</u>	<u>\$ 264,386</u>

See auditor's report.

**21st Judicial District Criminal Court Fund
Amite, Louisiana**

Schedule 2

Schedule of Compensation, Benefits and Payments to Agency Head
For the Year Ended December 31, 2023

Agency Head: Honorable Blair Edwards, Chief Judge

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

Note: All salary payments, health insurance benefits, and retirement benefits are paid to Chief Judge Blair Edwards by the Louisiana Supreme Court. Payments for Car Allowance, cell phone usage, and all other reimbursements are paid through the Twenty-First Judicial District Court's Judicial Expense Fund. No compensation is paid to Chief Judge Blair Edwards through the Twenty-First Judicial District Criminal Court Fund.

See auditor's report.

**21st Judicial District Criminal Court Fund
Amite, Louisiana**

Schedule 3

Schedule of Compensation, Benefits and Payments to Agency Head
For the Year Ended December 31, 2023

Agency Head: Honorable Scott M. Perrilloux, District Attorney

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 199,358
Benefits - Health Insurance	20,576
Benefits - Other Insurance	812
Benefits - Retirement	21,447
Deferred Compensation	-
Benefits - Other - Supplemental Pay	-
Car Allowance	-
Vehicle Provided by Government	5,714
Vehicle Rental	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	2,732
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 250,639</u>

Note: All salary payments, health insurance benefits, and retirement benefits are paid to Honorable Scott M. Perrilloux by the District Attorney's Office. No salary payments, health insurance benefits, or retirement benefits are paid to Honorable Scott M. Perrilloux through the Twenty-First Judicial District Criminal Court Fund.

See auditor's report.

21st Judicial District Criminal Court Fund

Schedule 4

Amite, Louisiana

Justice System Funding Schedule – Receiving Entity

For the Year Ended December 31, 2023

	First Six- Month Period Ended <u>6/30/2023</u>	Second Six- Month Period Ended <u>12/31/2023</u>
Receipts From:		
21st JDC Criminal Court Fund, Criminal Fines - Contempt	\$ 495,847	\$ 506,714
21st JDC Criminal Court Fund, Service / Collection Fees	18,793	23,444
21st Judicial District Attorney, Asset Forfeitures	16,456	77,858
State of Louisiana, Service / Collection Fees	<u>388</u>	<u>9,784</u>
	<u>\$ 531,484</u>	<u>\$ 617,800</u>
 Ending Balance of Amounts Assessed but Not Received	 <u>\$ -</u>	 <u>\$ -</u>

See auditor's report.

**21st Judicial District Criminal Court Fund
Amite, Louisiana**

Schedule 5

Justice System Funding Schedule – Collecting / Disbursing Entity
For the Year Ended December 31, 2023

	First Six- Month Period Ended 6/30/2023	Second Six- Month Period Ended 12/31/2023
Beginning Balance of Amounts Collected	\$ 155,454	\$ 119,209
Add: Collections		
Criminal Court Costs / Fees	1,146,305	1,118,452
Criminal Fines - Contempt	1,143,804	1,140,187
Restitution	18,488	23,298
Probation / Parole / Supervision Fees	277,273	325,083
Other	40,837	34,565
Subtotal Collections	2,626,707	2,641,585
Less: Disbursements to Governments & Nonprofits		
21st JDC (Court Support Fund), Other	15,987	10,518
21st JDC (Indigent Transcript Fund), Criminal Court Costs / Fees	1,033	1,117
21st JDC (Judicial Expense Fund), Criminal Court Costs / Fees	122,506	119,966
21st JDC (Judicial Expense Fund), Other	36,470	26,616
21st JDC (Judicial Expense Fund), Probation / Parole / Supervision Fees	277,273	325,083
21st Judicial District Attorney, Criminal Court Costs / Fees	122,704	136,867
21st Judicial District Attorney, Criminal Fines - Contempt	137,250	136,867
21st Judicial District Public Defender, Criminal Court Costs / Fees	276,279	270,780
Baton Rouge Crime Stoppers, Criminal Court Costs / Fees	6,645	5,621
Denham Springs Police Department, Criminal Court Costs / Fees	50	-
Florida Parishes Juvenile Justice Commission, Criminal Court Costs / Fees	30,680	30,109
LA Commission on Law Enforcement, Criminal Court Costs / Fees	25,847	26,537
LA Department of Wildlife and Fisheries, Criminal Court Costs / Fees	-	100
LA Judicial College, Criminal Court Costs / Fees	17,862	17,029
LA Traumatic Head and Spinal Cord Injury Trust Fund, Criminal Court Costs / Fees	19,854	17,504
LASC - CMIS, Criminal Court Costs / Fees	17,862	17,862
Livingston Parish Clerk of Court, Criminal Court Costs / Fees	124,288	108,333
Livingston Parish Government, Criminal Court Costs / Fees	109,120	92,206
Livingston Parish Sheriff, Criminal Court Costs / Fees	33,878	29,516
Livingston Parish Sheriff, Criminal Fines - Contempt	209,499	208,791
Office of State Police, Criminal Court Costs / Fees	10,624	10,505
St. Helena Parish Clerk of Court, Criminal Court Costs / Fees	7,168	7,099
St. Helena Parish Police Jury, Criminal Court Costs / Fees	4,184	6,433
St. Helena Parish Sheriff, Criminal Court Costs / Fees	4,091	4,038
St. Helena Parish Sheriff, Criminal Fines - Contempt	4,585	4,622

(Continued)

**21st Judicial District Criminal Court Fund
Amite, Louisiana**

Schedule 5

Justice System Funding Schedule – Collecting / Disbursing Entity
For the Year Ended December 31, 2023

	First Six- Month Period Ended 6/30/2023	Second Six- Month Period Ended 12/31/2023
(Continued From Previous Page)		
Tangipahoa Parish Clerk of Court, Criminal Court Costs / Fees	\$ 102,772	\$ 116,612
Tangipahoa Parish Crime Stoppers, Criminal Court Costs / Fees	5,614	6,397
Tangipahoa Parish Government , Criminal Court Costs / Fees	153,240	154,543
Tangipahoa Parish Sheriff, Criminal Court Costs / Fees	22,417	25,460
Tangipahoa Parish Sheriff, Criminal Fines - Contempt	226,029	222,150
Walker Police Department, Criminal Court Costs / Fees	-	50
Tangipahoa Parish Coroner, Criminal Court Costs / Fees	2,174	2,321
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting / Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency:		
21st Judicial District Criminal Court Fund, Criminal Fines - Contempt	514,640	530,158
Less: Disc. to Individuals / 3rd Party Collection or Processing Agencies		
Restitution Payments to Individuals	18,488	23,298
Other Disbursements to Individuals	1,839	(363)
Subtotal Disbursements / Retainage	<u>2,662,952</u>	<u>2,694,745</u>
Total: Ending Balance of Amounts Collected but not Disbursed / Retained	\$ <u>119,209</u>	\$ <u>66,049</u>
Ending Balance of "Partial" Payments Collected but not Disbursed	\$ <u>-</u>	\$ <u>-</u>
Other Information:		
Ending Balance of Amounts Assessed but Not Collected	\$ <u>-</u>	\$ <u>-</u>
Total Waivers During the Fiscal Period	\$ <u>-</u>	\$ <u>-</u>

See auditor's report.

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

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

Lyle E. Lambert, CPA
Lauren Kimble Smith, CPA



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

Honorable Blair D. Edwards, Chief Judge and
Honorable Scott M. Perrilloux, District Attorney
21st Judicial District Court Criminal Court Fund
Amite, Louisiana 70422

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, the general fund, and the aggregate remaining fund information of the 21st Judicial District Court Criminal Court Fund (the "Criminal Court") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Criminal Court's basic financial statements, and have issued our report thereon dated June 20, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Criminal Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Criminal Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Criminal 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

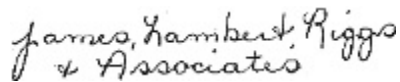
As part of obtaining reasonable assurance about whether the Criminal Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and

21st Judicial District Court Criminal Court Fund
Amite, Louisiana

accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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

James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

June 20, 2024

21st Judicial District Court Criminal Court Fund

Amite, Louisiana

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of governmental activities, the general fund, and the aggregate remaining fund information of the 21st Judicial District Court Criminal Court Fund as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the 21st Judicial District Court Criminal Court Fund’s basic financial statements, and have issued our report thereon dated June 20, 2024. Our audit of the basic financial statements resulted in an unmodified opinion.

Section I Summary of Auditor’s Reports

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

Internal Control:

Material Weakness	<u> </u>	Yes	<u> X </u>	No
Significant Deficiencies	<u> </u>	Yes	<u> X </u>	No

Compliance:

Compliance Material to the Financial Statements	<u> </u>	Yes	<u> X </u>	No
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2. Management Letter

Was a management letter issued?	<u> </u>	Yes	<u> X </u>	No
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Section II Financial Statement Findings

Internal Control over Financial Reporting

None

Compliance and Other Matters

None

21st Judicial District Court Criminal Court Fund

Amite, Louisiana

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

<u>Ref.#</u>	<u>Fiscal Year Findings Initially Occurred</u>	<u>Description of Findings</u>	<u>Corrective Action Taken</u>
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Internal Control over Financial Reporting

None

Compliance and Other Matters

None

Note: This schedule has been prepared by the management of the 21st Judicial District Court Criminal Court Fund.

**TWENTY-FIRST JUDICIAL DISTRICT COURT
CRIMINAL COURT FUND**

STATEWIDE AGREED UPON PROCEDURES ENGAGEMENT

FOR THE YEAR ENDED DECEMBER 31, 2023

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

Lyle E. Lambert, CPA
Lauren Kimble Smith, CPA



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Honorable Blair Edwards, Chief Judge and
Honorable Scott M. Perrilloux, District Attorney
21st JDC Criminal Court Fund
Amite, Louisiana

Louisiana Legislative Auditor
Baton Rouge, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023 through December 31, 2023. The 21st JDC Criminal Court Fund's (the "Criminal Court") management is responsible for those C/C areas identified in the SAUPs.

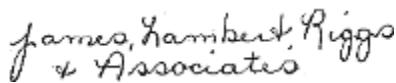
The Criminal Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2023 through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are detailed in Schedule "A."

We were engaged by the Criminal 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 Criminal Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

June 20, 2024

Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - ii. ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - iii. ***Disbursements***, including processing, reviewing, and approving.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - iv. ***Receipts / Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - v. ***Payroll / Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
 - **Results:** The Criminal Court does have a policy on Payroll / Personnel; however, it does not include item (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
 - vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

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

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

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

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

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

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

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

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

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

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

Board or Finance Committee

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

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

- **Results:** The Criminal Court does not have a governing Board, but the District Attorney and Chief Judge occasionally meet to discuss the financial statements.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - **Results:** The Criminal Court does not have a governing Board, but the District Attorney and Chief Judge occasionally meet to discuss the financial statements.
- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - **Results:** The Criminal Court does not have a governing Board, but the District Attorney and Chief Judge occasionally meet to discuss the financial statements.
- iv. Observe whether the board / finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.
 - **Results:** The Criminal Court does not have a governing Board, but the District Attorney and Chief Judge occasionally meet to discuss the financial statements.

Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
 - **Results:** No exceptions were noted as a result of the above listed procedures.

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

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

Collections (excluding electronic funds transfers)

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

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

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

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

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

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

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

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

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

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

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

- **Results:** The Criminal Court does have an insurance policy for theft covering employees who have access to cash; however, one of the employees who has access to cash was not included in this policy.

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

source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- iv. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - **Results:** Two of the randomly selected deposits were not deposited within one business day of receipt at the collection location.
- v. Trace the actual deposit per the bank statement to the general ledger.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

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

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - ii. At least two employees are involved in processing and approving payments to vendors.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- **Results:** The Criminal Court had no credit cards, fuel cards, or p-cards for the period January 1, 2023 through December 31, 2023.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and:
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit / debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported).
- **Results:** The Criminal Court had no credit cards, fuel cards, or p-cards for the period January 1, 2023 through December 31, 2023.
- ii. Observe that finance charges and late fees were not assessed on the selected statements.
- **Results:** The Criminal Court had no credit cards, fuel cards, or p-cards for the period January 1, 2023 through December 31, 2023.
- C. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business / public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.
- **Results:** The Criminal Court had no credit cards, fuel cards, or p-cards for the period January 1, 2023 through December 31, 2023.

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

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms / prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - **Results:** The Criminal Court had no travel or travel-related expense reimbursements for the period January 1, 2023 through December 31, 2023.
 - ii. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - **Results:** The Criminal Court had no travel or travel-related expense reimbursements for the period January 1, 2023 through December 31, 2023.
 - iii. Observe each reimbursement is supported by documentation of the business / public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1h.
 - **Results:** The Criminal Court had no travel or travel-related expense reimbursements for the period January 1, 2023 through December 31, 2023.
 - iv. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.
 - **Results:** The Criminal Court had no travel or travel-related expense reimbursements for the period January 1, 2023 through December 31, 2023.

Contracts

- A. Obtain from management a listing of all agreements / contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - **Results:** The Criminal Court had no contracts in effect during the period January 1, 2023 through December 31, 2023.

- ii. Observe whether the contract was approved by the governing body / board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - **Results:** The Criminal Court had no contracts in effect during the period January 1, 2023 through December 31, 2023.
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval).
 - **Results:** The Criminal Court had no contracts in effect during the period January 1, 2023 through December 31, 2023.
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.
 - **Results:** The Criminal Court had no contracts in effect during the period January 1, 2023 through December 31, 2023.

Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries / pay rates in the personnel files.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #16 above, obtain attendance records and leave documentation for the pay period, and:
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

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

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

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

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

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

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

Ethics

A. Using the 5 randomly selected employees / officials from "Payroll and Personnel" procedure #9A obtain ethics documentation from management, and:

i. Observe whether the documentation demonstrates that each employee / official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.

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

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

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

B. Inquire and / or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

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

Debt Service

- A. Obtain a listing of bonds / notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- **Results:** The Criminal Court issued no debt during the fiscal period.
- B. Obtain a listing of bonds / notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond / note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).
- **Results:** The Criminal Court had no outstanding debt during the fiscal period.

Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- **Results:** No exceptions were noted as a result of the above listed procedures.
- B. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.
- **Results:** No exceptions were noted as a result of the above listed procedures.

Information Technology Disaster Recovery / Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- **Results:** We performed the procedure and discussed the results with management.

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

- **Results:** We performed the procedure and discussed the results with management.

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

- **Results:** We performed the procedure and discussed the results with management.

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

- **Results:** We performed the procedure and discussed the results with management.

C. Using the 5 randomly selected employees / officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees / officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 – completed the training; and
- Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

- **Results:** We performed the procedure and discussed the results with management.

Prevention of Sexual Harassment

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

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

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

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

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - ii. Number of sexual harassment complaints received by the agency;
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - v. Amount of time it took to resolve each complaint.
 - **Results:** No exceptions were noted as a result of the above listed procedures.



George R. Coxen, Jr.
Judicial Administrator

Twenty-First Judicial District Court

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June 27, 2024

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RE: Criminal Court Fund Statewide Agreed Upon Procedures

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

A meeting was conducted with the appropriate staff to make sure all new employees who have access to cash are added to the appropriate insurance policies. Once it was discovered that the employee was not listed on the policy, immediate steps were taken to add the employee.

The management team held a meeting to express the importance of making deposits in a timely manner. Steps have been taken to improve the timeliness of deposits and monitor the effectiveness of these steps.

Sincerely,

George R. Coxen, Jr
21st Judicial Administrator