

INDEPENDENT AUDITORS' REPORT
ON
BASIC FINANCIAL STATEMENTS,
COMPLIANCE AND
INTERNAL CONTROLS
OF
FIRST PARISH COURT JUDICIAL EXPENSE FUND
FOR THE PARISH OF JEFFERSON, LOUISIANA
December 31, 2019

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT JUDICIAL EXPENSE FUND

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INDEPENDENT AUDITORS' REPORT

To the Honorable Rebecca M. Olivier, Judge, Division "A"
To the Honorable John J. "Johnny" Lee, Jr., Judge, Division "B"
First Parish Court for the Parish of Jefferson
Metairie, Louisiana

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the First Parish Court Judicial Expense Fund (the Fund), as of and for the year ended December 31, 2019 and the related notes to financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Fund's preparation and fair presentation of the financial statements 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 Fund's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Fund as of December 31, 2019, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 4 through 6 and page 17, respectively, be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fund's basic financial statements. The schedule of compensation, benefits, and other payments to agency heads is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of compensation, benefits, and other payments to agency heads 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency heads 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 29, 2020 on our consideration of the Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Fund'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 Fund's internal control over financial reporting and compliance.

Cary Riggs & Ingram, L.L.C.

Metairie, Louisiana

June 29, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

JEFFERSON PARISH, LOUISIANA

FIRST PARISH COURT JUDICIAL EXPENSE FUND

Management's Discussion and Analysis

December 31, 2019

The Management's Discussion and Analysis (MD&A) of the First Parish Court Judicial Expense Fund's (the Fund's) annual financial report provides important background information and management's analysis of the Fund's financial performance during the fiscal year that ended on December 31, 2019. Please read this section in conjunction with the basic financial statements and the notes to the basic financial statements beginning on page 7 of this report.

The MD&A is an element of the Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Codification. Certain comparative information between the current year (2019) and the prior year (2018) is required to be presented in the MD&A.

Financial Highlights

The total assets of the Fund at the close of 2019 and 2018 were \$780,996 and \$714,235, respectively, representing an increase of \$66,761 in 2019. Of the total assets amounts, \$64,129 and \$83,690 respectively, were invested in capital assets. The remainder is considered unrestricted and may be used for any lawful purpose.

Total costs of the Fund's programs in 2019 and 2018 were \$211,104 and \$271,400, respectively, representing an decrease of \$60,296. The unrestricted net position in 2019 and 2018 was \$711,426 and \$629,576, respectively representing an increase of \$81,850 in 2019.

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 GASB accounting principles. These financial statements provide overall information about the Fund's financial activities on both a short-term and long-term basis. The statement of net position presents information about its assets (resources) and liabilities (the amounts obligated to its creditors). The statement of activities presents information about the current year's revenues and expenses. This statement can be used to measure operating improvements or deterioration as well as provide useful information for determining whether the Fund's revenues were sufficient to allow the Fund to recover all its costs. The notes to financial statements are also an integral part of this report.

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT JUDICIAL EXPENSE FUND
Management's Discussion and Analysis (Continued)

December 31, 2019

Government-wide Financial Analysis

Net Position

A summary of the Fund's Statements of Net Position is presented in the table below:

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Current assets	\$ 716,867	\$ 630,545	\$ 86,322
Noncurrent assets:			
Capital assets-net	64,129	83,690	(19,561)
Total assets	<u>780,996</u>	<u>714,235</u>	<u>66,761</u>
Current liabilities	<u>5,441</u>	969	4,472
Total liabilities	<u>5,441</u>	<u>969</u>	<u>4,472</u>
Net position:			
Net invested in capital assets	64,129	83,690	(19,561)
Unrestricted	711,426	629,576	81,850
Total net position	<u>\$ 775,555</u>	<u>\$ 713,266</u>	<u>\$ 62,289</u>

The Fund's current assets increased \$86,322 to \$716,867 in fiscal year 2019, from \$630,545 at the end of fiscal year 2018. The change in current assets is primarily due to the increase in cash and cash equivalents. The Fund's total net position increased \$62,289 to \$775,555 in fiscal year 2019, from \$713,266 at the end of fiscal year 2018. The change results primarily due to a decrease of depreciation expense and furniture and fixtures expenses.

Capital assets decreased by \$19,562 during the current fiscal period. The decrease is due to depreciation expense. Note C to the financial statements summarizes activity in capital assets during the year.

Summary of Revenues, Expenses, and Changes in Net Position

A summary of the Fund's Statements of Activities is presented in the table below:

For the years ended December 31,	<u>2019</u>	<u>2018</u>	<u>Change</u>
Charges for Services	\$ 273,393	\$ 263,996	\$ 9,397
Other Intergovernmental Revenues	<u>-</u>	<u>56,984</u>	<u>(56,984)</u>
	273,393	320,980	(47,587)
Expenses	<u>211,104</u>	<u>271,400</u>	<u>(60,296)</u>
Increase/(decrease) from program activities	62,289	49,580	12,709
General Expenses	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	62,289	49,580	12,709
Total net position, beginning of year	713,266	663,686	49,580
Total net position, end of year	<u>\$ 775,555</u>	<u>\$ 713,266</u>	<u>\$ 62,289</u>

JEFFERSON PARISH, LOUISIANA

SECOND PARISH COURT JUDICIAL EXPENSE FUND

Management's Discussion and Analysis (Continued)

December 31, 2019

The Fund's revenues decreased \$47,587 to \$273,393 in fiscal year 2019, due to a decrease in other intergovernmental revenues of \$56,984. The Fund's expenses decreased \$60,296 to \$211,104 in fiscal year 2019 due to a decrease of depreciation expense and furniture and fixtures expenses of \$39,348. The Fund's net position increased \$62,289 to \$775,555 in fiscal year 2019, from \$713,266 at the end of fiscal year 2018. The change in net position is primarily due to a decrease of depreciation expense and furniture and fixtures expenses.

Budgets

The budget 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 General Fund budget and the final amended budget were as follows:

Revenues

- Other Intergovernmental increased by \$34,830 to better reflect the payments received.

Expenditures

- Supplies and office expense increased by \$21,713. This is due to the budget being amended to better reflect payments required as office equipment expenditures were underestimated.
- Outside services expense decreased by \$7,357. This is due to a budget amendment as outside services related to building maintenance were overestimated.

Economic Factors and Next Year's Budget

Management does not expect any significant changes to the operations of the Judicial Expense Fund for the year ended December 31, 2020, however worldwide issues related to the Covid-19 pandemic could have effects which are undeterminable at the date of the financial statements. See Subsequent Events note E for further details.

Contacting the Fund's Financial Management

This financial report is designed to provide all interested parties with a general overview of the Fund's finances and to demonstrate the Fund's accountability for money it receives. If you have questions about this report or need additional financial information, contact management of the First Parish Court Judicial Fund at (504) 736-8900.

BASIC FINANCIAL STATEMENTS

JEFFERSON PARISH, LOUISIANA
 FIRST PARISH COURT JUDICIAL EXPENSE FUND
 STATEMENT OF NET POSITION
 December 31, 2019

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 700,518
Due from other governments	16,349
Capital assets (net of accumulated depreciation)	<u>64,129</u>
TOTAL ASSETS	<u>780,996</u>
LIABILITIES	
Accounts payable	<u>5,441</u>
TOTAL LIABILITIES	<u>5,441</u>
NET POSITION	
Net invested in capital assets	64,129
Unrestricted	<u>711,426</u>
TOTAL NET POSITION	<u>\$ 775,555</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
 FIRST PARISH COURT JUDICIAL EXPENSE FUND
 STATEMENT OF ACTIVITIES
 Year Ended December 31, 2019

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues</u> Charges for Services	<u>Net (Expense) Revenue and Change in Net Position</u>
Governmental Activities:			
Judicial Expense Fund	\$ 211,104	\$ 273,393	\$ 62,289
Total Governmental Activities	<u>\$ 211,104</u>	<u>\$ 273,393</u>	<u>62,289</u>
Increase in net position			62,289
Net position-January 1, 2018			<u>713,266</u>
Net position-December 31, 2018			<u>\$ 775,555</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
 FIRST PARISH COURT JUDICIAL EXPENSE FUND
 GOVERNMENTAL FUND BALANCE SHEET
 December 31, 2019

	GOVERNMENTAL FUND TYPE
	<u>GENERAL FUND</u>
ASSETS	
Cash and cash equivalents	\$ 700,518
Due from other governments	<u>16,349</u>
TOTAL ASSETS	<u>\$ 716,867</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ <u>5,441</u>
TOTAL LIABILITES	<u>5,441</u>
FUND BALANCE	
Unassigned	<u>711,426</u>
TOTAL FUND BALANCE	<u>711,426</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 716,867</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT JUDICIAL EXPENSE FUND
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION

December 31, 2019

TOTAL FUND BALANCE AT DECEMBER 31, 2019

GOVERNMENTAL FUND \$ 711,426

Amounts reported for governmental activities in the
Statement of Net Position are different due to:

Cost of capital assets at December 31, 2019	598,332	
Less-accumulated depreciation at December 31, 2019	<u>(534,203)</u>	<u>64,129</u>

NET POSITION AT DECEMBER 31, 2019 \$ 775,555

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT JUDICIAL EXPENSE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND TYPE

Year Ended December 31, 2019

	<u>GENERAL FUND</u>
REVENUES	
Charges for services	
Fines and forfeitures	\$ 254,830
Court cost assessments	18,563
TOTAL REVENUES	273,393
EXPENDITURES	
Current	
General government	
Payroll	50,422
Outside services	3,743
Supplies & office expense	102,513
Travel & seminars	10,108
Transportation	5,509
Capital outlay	19,248
TOTAL CURRENT EXPENDITURES	191,543
EXCESS OF REVENUES OVER EXPENDITURES	81,850
FUND BALANCE	
Beginning of year	629,576
End of year	\$ 711,426

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT JUDICIAL EXPENSE FUND
RECONCILIATION OF THE GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES

Year Ended December 31, 2019

TOTAL NET INCREASE IN FUND BALANCE-GOVERNMENTAL FUND		\$ 81,850
<p>Amounts reported for governmental activities in the Statement of Activities are different due to:</p>		
Capital outlay	\$ 14,411	
Depreciation expense	<u>(33,972)</u>	<u>(19,561)</u>
 DECREASE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		 <u>\$ 62,289</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the First Parish Court Judicial Expense Fund (the Fund) for the Parish of Jefferson conform to U. S. generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

1. Reporting Entity

The First Parish Court Judicial Expense Fund for the Parish of Jefferson was established July 18, 1982, under the provisions of Louisiana R.S. 13:2562.22. This statute provides for this fund to operate under the sole and exclusive authority of the First Parish Court judges. As such, the Jefferson Parish Council is not financially accountable for these funds.

As required by U. S. generally accepted accounting principles, this report includes all funds and account groups of the First Parish Court Judicial Expense Fund (the primary government) that are controlled or dependent on the judges of the First Parish Court. No other organization was determined to be a component unit of the Fund. Therefore, no blended or discretely presented component units are presented in the accompanying financial statements.

2. Basis of Presentation

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

3. 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 net position, and financial position. All assets and liabilities (whether current or noncurrent) associated with the government's activities are reported. Fund equity is classified as net position. 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.

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 value at the date of donation.

Fund Financial Statements

The Fund 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 resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the Governmental Fund Balance Sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net fund balance. 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. Fines and fees collected and held by intermediary collecting governments at year end on behalf of the Fund are considered susceptible to accrual and are recognized as revenues.

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Cash

All of the Fund's deposits, including cash, money market accounts, and certificates of deposit are carried at cost. The fund's bank deposits are held at the same financial institutions as other funds of Jefferson Parish (the Parish), thus sharing in the maximum amount of federal depository insurance of that institution. At year-end, the carrying amount of these deposits was \$700,518. All of the bank balance was covered by federal depository insurance or by collateral held by the pledging financial institutions trust department or agent in the Parish's name.

5. 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 Fund 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>
Leasehold improvements	20-39 years
Equipment	10 years
Vehicles	5 years

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

6. Governmental Fund Balances

The Fund adopted GASB Codification 1300, *Fund Accounting*, which significantly changed the reporting of fund balance in the balance sheets of governmental type funds.

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

1. Non-spendable fund balance – amounts that cannot be spent either because they are in a non-spendable form 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 Fund.
4. Assigned fund balance – amounts that are constrained by the Fund's intent that they will be used for specific purposes.
5. Unassigned fund balance – all amounts not included in the other spendable classifications.

The Fund considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Fund also considers committed then assigned fund balances to be spent first when other unrestricted fund balance classifications are available for use. There were no non-spendable, restricted, committed, or assigned fund balances as of December 31, 2019.

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Budgets and Budgetary Accounting

Budgetary procedures applicable to the Fund are defined in state law, Revised Statutes 39:1301-15. The major requirements of the Local Government Budget Act are summarized as follows:

1. The Fund adopts a budget each year for the general fund. The budget for this fund is adopted on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP).
2. Copies of the adopted budget are kept on file for public inspection.
3. The general fund budget for the year ended December 31, 2019 was amended.
4. All budgetary appropriations lapse at the end of the year.
5. Formal budgetary integration is not employed. Budgeted amounts included in the accompanying financial statements include originally adopted budget amounts. The amounts are reconciled to the amounts reflected on the budget comparison statement as follows:

	<u>General Fund</u>
Excess (deficiency) of revenues over expenditures	\$ 62,289
Add:	
Prior year receivables	17,551
Current year payables	5,441
Less:	
Current year receivables	(16,349)
Prior year payables	(969)
Excess (deficiency) of revenue over expenditures – cash basis	\$ 67,963

NOTE B - DUE FROM OTHER GOVERNMENTS

This amount represents the fines and fees due from the Jefferson Parish Sheriff's Office for collections made through December 31, 2019 and not yet remitted to the Fund.

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE C - CAPITAL ASSETS

A summary of the changes in the capital assets follows:

	<u>BALANCE</u> <u>JANUARY 1, 2019</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>DECEMBER 31, 2019</u>
Equipment	\$ 518,464	\$ 7,498	\$ -	\$ 525,961
Vehicles	49,966	-	-	49,966
Leasehold improvements	<u>15,492</u>	<u>6,913</u>	<u>-</u>	<u>22,405</u>
Total at historical cost	<u>583,921</u>	<u>14,411</u>	<u>-</u>	<u>598,332</u>
Total accumulated depreciation	<u>(500,231)</u>	<u>(33,972)</u>	<u>-</u>	<u>(534,203)</u>
Capital Assets, net	<u>\$ 83,690</u>	<u>\$ (19,562)</u>	<u>\$ -</u>	<u>\$ 64,129</u>

Depreciation expense for the year ended December 31, 2019 was \$33,972.

NOTE D - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The statutes which created the Fund place certain limitations and restrictions on the collections and disbursements of the Fund. The Fund is in compliance with all significant limitations and restrictions for 2019.

NOTE E - SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 29, 2020 and determined that no events occurred that require disclosure other than noted in the paragraph below. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the Court. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON PARISH, LOUISIANA

FIRST PARISH COURT JUDICIAL EXPENSE FUND

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

Year Ended December 31, 2019

	BUDGET		ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Charges for Services				
Fines & Forfeitures	\$ 220,000	\$ 254,830	\$ 256,032	\$ 1,202
Court Cost Assessments	<u>15,000</u>	<u>18,563</u>	<u>18,563</u>	<u>-</u>
TOTAL REVENUES	<u>235,000</u>	<u>273,393</u>	<u>274,595</u>	<u>1,202</u>
EXPENDITURES				
Current				
General Government				
Salaries & Benefits	56,750	50,422	50,422	-
Outside Services	11,100	3,743	3,743	-
Supplies & Office Expense	80,800	102,513	98,041	4,472
Travel & Seminars	8,500	10,108	10,108	-
Transportation	5,000	5,509	5,509	-
Capital Outlay	<u>25,000</u>	<u>19,248</u>	<u>19,248</u>	<u>-</u>
TOTAL CURRENT EXPENDITURES	<u>187,150</u>	<u>191,543</u>	<u>187,071</u>	<u>4,472</u>
EXCESS OF REVENUES OVER EXPENDITURES	47,850	81,850	87,524	5,674
FUND BALANCE - BEGINNING OF YEAR	<u>629,576</u>	<u>629,576</u>	<u>629,576</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 677,426</u>	<u>\$ 711,426</u>	<u>\$ 717,100</u>	<u>\$ 5,674</u>

See independent auditors' report.

OTHER SUPPLEMENTARY INFORMATION

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT JUDICIAL EXPENSE FUND
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEADS

Year Ended December 31, 2019

Agency Heads: Honorable Rebecca M. Olivier, Judge, Division "A"
 Honorable Johnny Lee, Judge, Division "B"

Purpose	<u>Olivier</u>	<u>Lee</u>
Benefits-retirement	\$ -	\$ 8,965
Car allowance	8,175	8,175
Dues	1,435	1,719
Reimbursements	-	7,527
Registration fees	<u>375</u>	<u>1,720</u>
 Total	 <u>\$ 9,985</u>	 <u>\$ 28,106</u>

See independent auditors' report.



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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 Honorable Rebecca M. Oliver, Judge, Division "A"
To the Honorable John J. "Johnny" Lee, Jr., Judge, Division "B"
First Parish Court for the Parish of Jefferson
Metairie, 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 First Parish Court Judicial Expense Fund (the Fund), which comprise the governmental activities and the major fund information as of and for the year ended December 31, 2019, and the related notes to financial statements, and have issued our report thereon dated June 29, 2020.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Fund'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fund'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 Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana
June 29, 2020