

**FIDUCIARY FUNDS ON DEPOSIT
CLERK OF FIRST CITY COURT
FOR THE PARISH OF ORLEANS**

FINANCIAL STATEMENTS

and

INDEPENDENT AUDITORS' REPORT

For the

Year Ended December 31, 2021

Sean M. Bruno
Certified Public Accountants, LLC

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Sean M. Bruno
Certified Public Accountants, LLC

Member
American Institute of
Certified Public Accountants
Society of Louisiana
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable Donna Glapion
Clerk, First City Court for the Parish of Orleans
New Orleans, LA

Report on the Audit Financial Statements

Opinions

We have audited the accompanying financial statement of the Fiduciary Funds on Deposit of the Clerk of First City Court for the Parish of Orleans (**the "Clerk"**), a component unit of the First City Court for the Parish of Orleans, as of December 31, 2021, and the related notes to the financial statement, which collectively comprise the **Clerk's** basic financial statement as listed in the table of contents.

In our opinion, the financial statement referred to above presents fairly, in material respects the respective financial position of the fiduciary Funds on Deposit with **the Clerk** as of December 31, 2021, and for the year then ended 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 Clerk** 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.

INDEPENDENT AUDITORS' REPORT, Continued

Responsibility of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement 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 the financial statement that is 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 Clerk's** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **the Clerk'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.

INDEPENDENT AUDITORS' REPORT, Continued

Auditors' Responsibility for the Audit of the Financial Statement, Continued

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about **the Clerk'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that comprises **the Clerk's** basic financial statement. The Schedule of Changes in Fiduciary Assets and Liabilities and Schedule of Compensation, Benefits and Other Payments to Agency Head are presented for the purpose of additional analysis and are not a required part of the basic financial statement. The Schedule of Changes in Fiduciary Assets and Liabilities and Schedule of Compensation, Benefits and Other Payments to Agency Head are the responsibility of Management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole.

INDEPENDENT AUDITORS' REPORT, Continued

Other Reporting Required by *Governmental Auditing Standards*

In accordance with Governmental Auditing Standards, we have also issued our report dated August 25, 2025, on our consideration of **the Clerk'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 Clerk's** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering **the Clerk's** internal control over financial reporting and compliance.



SEAN M. BRUNO
CERTIFIED PUBLIC ACCOUNTANTS, LLC
New Orleans, Louisiana

August 25, 2025

**FIDUCIARY FUNDS ON DEPOSIT CLERK OF FIRST CITY COURT FOR THE
PARISH OF ORLEANS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021**

This Management's Discussion and Analysis of the Garnishment Fund and Registry of Court Fund of the Clerk of First City Court for the Parish of Orleans (**the Clerk**) provides an overview of the financial activities of these funds for the year ended December 31, 2021.

Financial Highlights

Both the Garnishment and Registry of Court Funds are Fiduciary (Agency) funds maintained by **the Clerk**. The assets in each fund equal the liabilities in each fund. Assets consist entirely of cash or cash equivalents in a fiscal agent bank. The Funds are custodial in nature and do not involve measurement of the results of operations. The Funds use the modified accrual basis of accounting. There are no budgets prepared for either of the Funds because the changes in assets and liabilities are determined entirely by the legal filings and deposit requirements determined on a case-by-case basis as stated in the judgement and signed by the judges of First City Court for the Parish of Orleans.

Overview of the Financial Statement

The accompanying financial statement consists of a Statement of Fiduciary Assets and Liabilities for the two funds and a supplementary Schedule of Changes in Fiduciary Asset and Liabilities for both funds. It does not present information on the Orleans Parish Judicial Expense Fund nor does it provide a government-wide perspective of **the Clerk**.

The Statement of Fiduciary Assets and Liabilities provides information only on each of the two funds controlled by **the Clerk** and the supplementary information only provides information on each fund.

The Garnishment Fund accounts for deposits with **the Clerk's** Office from plaintiffs in the sum of fifteen dollars as a fee for the attorney for the employer who answers such interrogatories. The Registry of Court Fund accounts for funds that have been ordered by the court to be held on deposit until judgment has been rendered in court litigation. These funds are withdrawn only upon order of the court to named recipients.

The cash balance in the Garnishment fund at December 31, 2021 was \$469,821, and the Registry of Court fund was \$382,502. The cash balances were due to litigants and also represented undistributed interest that was due to the Capital Improvement Fund of **the Clerk**.

**FIDUCIARY FUNDS ON DEPOSIT CLERK OF CITY COURT FOR THE
PARISH OF ORLEANS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Overview of the Financial Statement, Continued

These liability balances are as follows:

	<u>Garnishment</u>	<u>Registry</u>
Deposits Due Litigants	\$ 414,472	\$ 368,032
Undistributed Interest	<u>55,349</u>	<u>14,470</u>
Total	<u>\$ 469,821</u>	<u>\$ 382,502</u>

The total Garnishment Fund liability for the year ended December 31, 2021 is stated at \$469,821, which reflected an increase of \$12,715 as compared to the prior year balance of \$457,106. The total Registry of Court Fund liability for the year ended December 31, 2021 is stated at \$382,502, which reflected an increase of \$38,019 as compared to the prior year balance of \$344,483.

Interest earned on the funds deposited in both the Garnishment and Registry of Court Funds are due to the Capital Improvement fund for use by **the Clerk**. Any amounts that have not been transferred as of the year-end are reported as undistributed interest.

The Notes to the Financial Statement provide additional information that is essential for a full understanding of the data provided in the fund financial statement. This financial report is designed to provide a general overview of the operations of the Garnishment Fund and the Registry of Court Fund of **the Clerk** for those who have an interest in the finances of these two funds. If you have any questions about this report or need additional information, contact the Honorable Donna Glapion, Clerk of First City Court, 421 Loyola Avenue, Room 201, New Orleans, Louisiana 70112.

Using This Annual Report

First City Court's audit report consists of a financial statement that shows information about First City Court's statement of fiduciary net position.

Our auditor has provided assurance in his independent auditor's report located immediately preceding this Management's Discussion and Analysis. That opinion is unmodified with respect to the financial statements. Varying degrees of assurance are being provided by the auditor regarding the other information included in this report. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts of this report.

**FIDUCIARY FUNDS ON DEPOSIT CLERK OF CITY COURT FOR THE
PARISH OF ORLEANS**
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AS OF DECEMBER 31, 2021

	<u>Garnishment</u>	<u>Registry</u>	<u>Total</u>
ASSETS:			
Cash	\$ 469,821	\$ 382,502	\$ 852,323
Total Assets	<u>\$ 469,821</u>	<u>\$ 382,502</u>	<u>\$ 852,323</u>
LIABILITIES:			
Deposits Due Litigants	\$ 414,472	\$ 368,032	\$ 782,504
Undistributed Interest	<u>55,349</u>	<u>14,470</u>	<u>69,819</u>
Total Liabilities	<u>\$ 469,821</u>	<u>\$ 382,502</u>	<u>\$ 852,323</u>

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

**FIDUCIARY FUNDS ON DEPOSIT CLERK OF CITY COURT FOR THE
PARISH OF ORLEANS**
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The Clerk of First City Court for the Parish of Orleans (the "**Clerk**") was created by LSA-R.S. 13:2165. The Garnishment Fund and the Registry of Court Fund were created by LSA-R.S. 13:3927 and LSAR.S. 13.2165, respectively.

The Clerk is the custodian of the Garnishment Fund and the Registry of Court Fund. **The Clerk** is required to receive cash and/or property deposits according to a court order, which will remain the cash and/or property of the litigants until **the Clerk** is court ordered to disburse the cash and/or property.

Basis of Presentation

The accompanying Statement of Fiduciary Assets and Liabilities maintained by **the Clerk** has been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The accompanying financial statement and supplementary information present information only on the Garnishment Fund and the Registry of Court Fund maintained by **the Clerk** and do not present information on the Orleans Parish Judicial Expense Fund, the general government services provided by that governmental unit, or any other governmental units that comprise the financial reporting entity.

Fund Accounting and Basis of Accounting

The Clerk uses fund accounting to report on its financial position and changes in fiduciary liabilities. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds on Deposit with **the Clerk** are classified as fiduciary (agency) funds. These funds are described as follows:

**FIDUCIARY FUNDS ON DEPOSIT CLERK OF CITY COURT FOR THE
PARISH OF ORLEANS**
NOTES TO THE FINANCIAL STATEMENT, CONTINUED
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fiduciary Funds - Agency Funds

The Garnishment and Registry of Court Funds account for assets held by **the Clerk** as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, and use the modified accrual basis of accounting.

Garnishment Fund - The Garnishment Fund, as provided by Louisiana Revised Statute 13:3927, provides that whenever a plaintiff suing out a writ of garnishment shall apply to the court for the issuance of such a writ, the plaintiff shall deposit with the court the sum of fifteen dollars, as a fee for the attorney for the employer who answers such interrogatories.

Registry of Court Fund - The Registry of the Court Fund, as provided by Louisiana Revised Statute 13:2165, accounts for funds that have been ordered by the court to be held on deposit until judgment has been rendered in court litigation. These funds are withdrawn only upon order of the court to named recipients.

NOTE 2 - CASH

Cash includes amounts in demand deposits, interest-bearing deposits, and time deposits. Under Louisiana state law, **the Clerk** may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Cash includes all highly liquid investments with an original maturity of 3 months or less.

**FIDUCIARY FUNDS ON DEPOSIT CLERK OF CITY COURT FOR THE
PARISH OF ORLEANS**
NOTES TO THE FINANCIAL STATEMENT, CONTINUED
DECEMBER 31, 2021

NOTE 2 – CASH, CONTINUED

Cash consisted of the following at December 31, 2021:

Garnishment Fund	\$ 469,821
Registry Fund	<u>382,502</u>
Totals	<u>\$852,323</u>

These deposits are stated at cost, which approximates fair market value. Under Louisiana state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2021, **the Clerk** has \$852,323 in deposits (collective bank balances). These deposits are secured from risk by Federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank.

NOTE 3 – CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject **the Clerk** to concentrations of credit risk consist principally of cash and cash equivalent accounts in financial institutions. At December 31, 2021, **the Clerk** had cash and cash equivalents in the bank totaling \$854,967.

These deposits are stated at cost, which approximates market. Interest and non-interest-bearing deposits are secured from risk by \$250,000 of federal deposit insurance. As of December 31, 2021, **the Clerk** deposits exceeded the FDIC limits by \$604,967.

NOTE 4 – SUBSEQUENT EVENTS

Management evaluated subsequent events as of August 25, 2025, which is the date these financial statements were available to be issued. Management has noted that there are not additional disclosures or adjustments required to these financial statements.

SUPPLEMENTARY INFORMATION

**FIDUCIARY FUNDS ON DEPOSIT CLERK OF CITY COURT FOR THE PARISH OF
ORLEANS**
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Garnishment</u>	<u>Registry</u>	<u>Total</u>
Additions:			
Litigant deposits	\$ 13,380	\$ 96,619	\$ 109,999
Interest	<u>696</u>	<u>563</u>	<u>1,259</u>
Subtotals	<u>14,076</u>	<u>97,182</u>	<u>111,258</u>
Deductions:			
Litigant withdrawals	(146)	(55,491)	(55,637)
Transfer to capital improvement fund	<u>(1,215)</u>	<u>(3,672)</u>	<u>(4,887)</u>
Subtotals	<u>(1,361)</u>	<u>(59,163)</u>	<u>(60,524)</u>
Net decrease in total liabilities	12,715	38,019	50,734
Total liabilities at beginning of year	<u>457,106</u>	<u>344,483</u>	<u>801,589</u>
Total liabilities at the end of year	<u>\$ 469,821</u>	<u>\$ 382,502</u>	<u>\$ 852,323</u>

See independent auditors' report.

**FIDUCIARY FUNDS ON DEPOSIT CLERK OF FIRST CITY COURT FOR THE
PARISH OF ORLEANS**

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY
HEAD
FOR THE YEAR ENDED DECEMBER 31, 2021

Agency Head Name: Honorable Austin Badon*

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	
Benefits-health insurance	—
Benefits - dental insurance	—
Benefits-retirement	—
Deferred compensation	—
Workers' comp	—
Benefits-life insurance	—
Benefits-long term disability	—
Benefits-Fica & Medicare	—
Car allowance	—
Vehicle provided by government	—
Cell phone	—
Dues	—
Vehicle rental per diem	—
Reimbursements	—
Travel	—
Registration fees	—
Conference travel	—
Unvouchered expenses	—
Meetings & conventions	—
Other	—

Although Honorable Austin Badon was the agency head for the Fiduciary Funds on Deposit Clerk of First City Court for the Parish of Orleans, he was not paid through these funds.

*On November 8, 2022, Honorable Donna Glapion was elected as Clerk of First City Court for the Parish of Orleans and assumed the position as agency head on January 1, 2023. As such, she has the responsibility to ensure the prior audits were completed, although it did not fall within her term.

Sean M. Bruno
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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***

Honorable Donna Glapion
Clerk, First City Court for the Parish of Orleans
New Orleans, LA

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 statement of Fiduciary Assets and Liabilities for the Clerk of First City Court for the Parish of Orleans (**the Clerk**), as of December 31, 2021, the related notes to the financial statement, which collectively comprise **the Clerk's** basic financial statement, and have issued our report thereon dated August 25, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **the Clerk'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 opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **the Clerk's** internal control. Accordingly, we do not express an opinion on the effectiveness of **the Clerk'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 Clerk's** financial statement 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.

**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, Continued***

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **the Clerk's** financial statement is 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2021-001.

The Clerk's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on **the Clerk's** response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. **The Clerk's** response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Clerk'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 Clerk's** internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



SEAN M. BRUNO
CERTIFIED PUBLIC ACCOUNTANTS, LLC
New Orleans, Louisiana

August 25, 2025

**FIDUCIARY FUNDS ON DEPOSIT CLERK OF FIRST CITY COURT FOR THE
PARISH OF ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SECTION I - SUMMARY OF AUDITORS' RESULTS

1. The Independent Auditors' Report expresses an unmodified opinion on the Statement of Fiduciary Assets and Liabilities of Funds on Deposit with the Clerk of First City Court for the Parish of Orleans, a component unit of the Clerk of First City Court for the Parish of Orleans.
2. No significant deficiencies in internal control over financial reporting are reported in the Report on Internal Control and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. One instance of noncompliance material to the financial statement of the Funds on Deposit with **the Clerk**, is reported in the Report on Internal Control and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
4. A management letter was issued for the year ended December 31, 2021.

**FIDUCIARY FUNDS ON DEPOSIT CLERK OF FIRST CITY COURT FOR THE
PARISH OF ORLEANS**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

Audit Finding Reference Number

2021-001 – Untimely Submission of Audit Report

Criteria

Pursuant to the requirement of Louisiana Status R.S. 24:513 A. (5)(a)(i), annual financial reports shall be completed within six (6) months of the close of an entity's fiscal year.

Condition

The December 31, 2021 audit report was not submitted within the prescribed time frame.

Effect

The Clerk has not complied with the audit requirement of the Louisiana Status R.S. 24:513 A.(5)(a)(i).

Cause

Management failed to ensure that the audit report was issued within the prescribed timeline.

Recommendation

We recommend that management of **the Clerk** take the appropriate steps to ensure that the financial audit report is submitted within the prescribed deadlines.

Repeat Finding

Yes. See 2020-001 in prior year's report.

Management Response

The Clerk concurs with the finding and will make every effort to ensure the audit report is completed and submitted timely in accordance with the Louisiana R.S. 24:513 A.(5)(a)(i) by performing timely posting and ensuring staff is property trained.

**FIDUCIARY FUNDS ON DEPOSIT CLERK OF FIRST CITY COURT FOR THE
PARISH OF ORLEANS**
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED
DECEMBER 31, 2021

Audit Finding Reference Number

2020-001 – Untimely Submission of Audit Report

Condition

The December 31, 2020 audit report was not submitted within the prescribed time frame.

Recommendation

We recommend that management of **the Clerk** take the appropriate steps to ensure that the financial audit report is submitted within the prescribed deadlines.

Current Status

Unresolved. See finding 2021-001.