

**Nineteenth Judicial District Court
Building Commission
Agreed-upon Procedures Report
June 30, 2019**



**Independent Accountant's Report
on Applying Agreed-upon Procedures**

To the Honorable Judges of Nineteenth Judicial District Court Building Commission and the East Baton Rouge Parish Clerk of Court:

We have performed the procedures enumerated below, which were agreed to by Nineteenth Judicial District Court Building Commission (Entity) and the East Baton Rouge Parish Clerk of Court (Clerk of Court) on the collection and disbursement of fees for the Entity by the Clerk of Court during the fiscal year ended June 30, 2019. The Clerk of Court's management is responsible for the collection and disbursement of fees for the Entity in accordance with Louisiana Revised Statute 13:992.1.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and the results thereof are set forth below. The procedures are stated first, followed by the results of the procedures presented in italics.

- 1) Obtained schedules of fees collected for the Entity by the Clerk of Court during the period from July 1, 2018 through June 30, 2019.

No exceptions were found as a result of this procedure.

- 2) Inquired of employee(s) of the Clerk of Court about the processes for receiving fees for the Entity and for producing the schedules of fees collected for the Entity.

No exceptions were found as a result of this procedure.

- 3) Traced the balances on the schedules obtained for procedure # 1 to source documentation maintained by the Clerk of Court.

For one of the 24 deposits tested, the balance per the schedule of fees collected was greater than the balance per source documentation by \$3,150.00.

- 4) Obtained bank statements of the Entity for the period from July 1, 2018 through July 31, 2019.

No exceptions were found as a result of this procedure.

- a) Traced the balances on the schedules obtained for procedure # 1 to the bank statements obtained for procedure # 4.

For nine of the 24 deposits tested, the balance of the deposit per the bank statement was greater than the balance per the schedule of fees collected. The total difference for these nine deposits is \$31,142.00.

- b) Observed that all fees reported on the schedules obtained for procedure # 1 are deposited into the Entity's bank account.

No exceptions were found as a result of this procedure.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the collection and disbursement of fees for the Entity by the Clerk of Court. 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.

The purpose of this report is solely to describe the scope of testing performed on the collection and disbursement of fees for the Entity by the Clerk of Court, and the result of that testing, and not to provide an opinion on collections and disbursements. 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.

Hawthorn, Waymouth & Carroll, L.L.P.

January 29, 2020



DOUG WELBORN
CLERK OF COURT

19TH JUDICIAL DISTRICT
PARISH OF EAST BATON ROUGE

P.O. Box 1991
Baton Rouge, LA 70821-1991
Phone
(225) 389-3960
www.ebrclerkofcourt.org

Hawthorn Weymouth & Carroll, LLP
8545 United Plaza Boulevard
Suite 200
Baton Rouge, Louisiana 70809-7005

RE: Agreed Upon Procedures Report

Ladies and Gentlemen:

Following is response to the exception noted in your report on the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures:

Management's Response

The Clerk's office converted to a new software program in the Suit Accounting and Suit Processing Departments. In the process of setting up the new accounting system, there were a few transactions that were coded incorrectly. These coding errors caused payments to be made to the Building Fund that should have been payable to other parties. Those errors have been corrected, the proper parties paid, and the payments made in error have been recovered.

Sincerely,

Doug Welborn
Clerk of Court