

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

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018

21st Judicial District Court Criminal Court Fund
Amite, Louisiana
As of and for the Year Ended December 31, 2018
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Dennis E. James, CPA
Lyle E. Lambert, CPA
Paul M. Riggs, Jr., CPA

J. Bryan Ehricht, CPA
Samantha D. Wagner, CPA
Megan E. Lynch, CPA
Christie J. Barado
B. Jacob Steib
Connor J. Collura
Sharon B. Bravata
Krystal L. Waddell
Debbie G. Faust, EA



Independent Auditor's Report

Honorable Robert H. Morrison, III, Chief Judge and
Honorable Scott M. Perrilloux, District Attorney
21st Judicial District Court Criminal Court Fund
Amite, Louisiana 70422

Report on the Financial Statements

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 as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the 21st Judicial District Court Criminal Court 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.

Auditor's 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 from 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 auditor's 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 auditor considers internal control relevant to the entity'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 entity'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, the general fund, and the aggregate remaining fund information of the 21st Judicial District Court Criminal Court Fund as of December 31, 2018, 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

Management has omitted the budgetary comparison information and the management's discussion and analysis 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 21st Judicial District Court Criminal Court Fund's basic financial statements. The Schedule of Changes in Unsettled Deposits – Agency Funds and the Schedule of Compensation, Benefits, and Other Payments to Agency Head are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Changes in Unsettled Deposits – Agency Fund and the Schedule of Compensation, Benefits, and Other Payments to Agency Head are the responsibility of management and were derived from and relate 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 Changes in Unsettled Deposits – Agency Fund and the Schedule of Compensation, Benefits, and Other Payments to Agency Head are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2019, on our consideration of the 21st Judicial District Court Criminal Court 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 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 21st Judicial District Court Criminal Court 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 21st Judicial District Court Criminal Court Fund's internal control over financial reporting and compliance.

James Lambert Riggs
J & Associates

James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

May 30, 2019

Basic Financial Statements

21st Judicial District Court Criminal Court Fund

Exhibit A

Amite, Louisiana
Statement of Net Position
December 31, 2018

	<u>Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 71,089
Receivables, Net	391,266
Capital Assets, Net of Accumulated Depreciation (Note 5)	<u>82,252</u>
Total Assets	<u>\$ 544,607</u>
Liabilities	
Accounts Payable	<u>\$ 465,460</u>
Total Liabilities	<u>\$ 465,460</u>
Net Position	
Net Investment in Capital Assets	\$ 82,252
Unrestricted	<u>(3,105)</u>
Total Net Position	<u>\$ 79,147</u>

The accompanying notes are an integral part of this statement.

21st Judicial District Court Criminal Court Fund

Exhibit B

Amite, Louisiana

Statement of Activities

For the Year Ended December 31, 2018

	<u>Governmental Activities</u>
Expenses:	
21st JDC District Attorney	\$ 555,811
21st Judicial District Court	380,797
General Court Expenditures	520,800
Collections	297,249
Depreciation	<u>56,304</u>
Total Expenses	1,810,961
Program Revenues:	
Charges for Services	<u>1,445,102</u>
Total Program Revenues	<u>1,445,102</u>
Net Program (Expense) / Revenue	<u>(365,859)</u>
General Revenues:	
Other Revenues	<u>332,565</u>
Total General Revenues	<u>332,565</u>
Change in Net Position	(33,294)
Net Position:	
Beginning of the Year	<u>112,441</u>
End of the Year	<u>\$ 79,147</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, 2018

Assets

Cash and Cash Equivalents	\$	71,089
Receivables, Net		<u>391,266</u>
Total Assets	\$	<u>462,355</u>

Liabilities and Fund Balance

Liabilities:

Accounts Payable	\$	<u>465,460</u>
Total Liabilities		465,460

Fund Balance:

Unassigned		<u>(3,105)</u>
Total Fund Balance		<u>(3,105)</u>
Total Liabilities and Fund Balance	\$	<u>462,355</u>

The accompanying notes are an integral part of this statement.

21st Judicial District Court Criminal Court Fund

Exhibit D

Amite, Louisiana

**Reconciliation of the Governmental Fund Balance Sheet to the
Government-Wide Statement of Net Position
For the Year Ended December 31, 2018**

Total Fund Balance, Governmental Fund (Exhibit C) \$ (3,105)

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 82,252

Net Position of Governmental Activities (Exhibit A) \$ 79,147

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, 2018

Revenues:

Fines	\$ 1,354,808
Forfeitures	89,356
AFF Reinstatement Fees	938
Other Revenues	<u>332,565</u>
Total Revenues	1,777,667

Expenditures:

21st JDC District Attorney	555,811
21st Judicial District Court	380,797
General Court Expenditures	520,800
Collections	297,249
Capital Outlay	<u>23,264</u>
Total Expenditures	<u>1,777,921</u>

Excess (Deficiency) of Revenues
Over Expenditures

(254)

Fund Balance:

Beginning of the Year	<u>(2,851)</u>
End of the Year	<u>\$ (3,105)</u>

The accompanying notes are an integral part of this statement.

21st Judicial District Court Criminal Court Fund

Exhibit F

Amite, Louisiana

**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, 2018**

Net Change in Fund Balance, Governmental Fund (Exhibit E) \$ (254)

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	23,264
Depreciation Expense	<u>(56,304)</u>

Change in Net Position of Governmental Activities (Exhibit B) \$ (33,294)

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
For the Year Ended December 31, 2018

Exhibit G

		<u>Collections Department</u>	<u>Garnishment Fund</u>	<u>Total</u>
Assets				
Cash		\$ 345,580	\$ 71,681	\$ 417,261
Accounts Receivable		<u>52,122</u>	<u>-</u>	<u>52,122</u>
Total Assets		<u>\$ 397,702</u>	<u>\$ 71,681</u>	<u>\$ 469,383</u>
Liabilities				
Accounts Payable		\$ 397,702	\$ -	\$ 397,702
Due to Others		<u>-</u>	<u>71,681</u>	<u>71,681</u>
Total Liabilities		<u>\$ 397,702</u>	<u>\$ 71,681</u>	<u>\$ 469,383</u>
Total Net Position		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2018

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 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, 2018

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 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, 2018

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. 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.

F. Allowance for Uncollectible Accounts

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

G. 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,

21st Judicial District Court Criminal Court Fund

Amite, Louisiana

Notes to Financial Statements (Continued)

For the Year Ended December 31, 2018

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.

H. 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.

I. 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 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.

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, 2018, the Criminal Court did not have any nonspendable, restricted, committed, or assigned fund balances.

21st Judicial District Court Criminal Court Fund

Amite, Louisiana

Notes to Financial Statements (Continued)

For the Year Ended December 31, 2018

J. 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, 2018, the Criminal Court's General Fund had a deficit fund equity of \$3,105. Management will monitor this fund balance on an ongoing basis and will address the deficit in the near future.

3. **Cash and Cash Equivalents**

As reflected on Exhibit A, the Criminal Court has cash and cash equivalents totaling \$71,089 at December 31, 2018. Total cash from fiduciary responsibilities not reported on the government-wide financial statements totaled \$417,261. These deposits are stated at cost, which approximates market.

The following is a summary of cash and cash equivalents (bank balances) at December 31, 2018, with the related federal deposit insurance and pledged securities:

Bank Balances:

Insured (FDIC Insurance)	\$ 250,000
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Collateralized:

Collateral held by the Criminal Court's agent in the Criminal Court's name	-
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Collateral held by pledging bank's trust department in the Criminal Court's name	-
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Collateral held by pledging bank's trust department not in the Criminal Court's name	282,840
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Uninsured and Uncollateralized	-
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Total Deposits	<u>\$ 532,840</u>
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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, 2018, \$282,840 of the Criminal Court's bank balance of \$532,840 was exposed to custodial credit risk.

21st Judicial District Court Criminal Court Fund

Amite, Louisiana

Notes to Financial Statements (Continued)

For the Year Ended December 31, 2018

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, 2018, consisted of the following:

Livingston Parish Council	\$ 113,211
Tangipahoa Parish Government	141,845
Livingston Parish Sheriff	82,196
Tangipahoa Parish Sheriff	43,255
Due from Other Agencies	<u>10,759</u>
Total Receivables	<u>\$ 391,266</u>

No allowance for uncollectible receivables is required at December 31, 2018.

5. Capital Assets

Capital asset activity for the year ended December 31, 2018, is as follows:

	Balance <u>12/31/17</u>	Increases	Decreases	Balance <u>12/31/18</u>
Equipment	\$ 918,416	\$ 23,264	\$ -	\$ 941,680
Less: Accumulated Depreciation	<u>(803,124)</u>	<u>(56,304)</u>	<u>-</u>	<u>(859,428)</u>
Totals	<u>\$ 115,292</u>	<u>\$ (33,040)</u>	<u>\$ -</u>	<u>\$ 82,252</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

21st Judicial District Court Criminal Court Fund

Amite, Louisiana

Notes to Financial Statements (Continued)

For the Year Ended December 31, 2018

6. Accounts Payable

Accounts payable as of December 31, 2018, consists of the following:

21st Judicial District Court	\$	214,311
21st JDC District Attorney		104,132
Other		<u>147,017</u>
Total Payables	\$	<u>465,460</u>

7. Litigation and Claims

There is no litigation pending against the Criminal Court at December 31, 2018.

8. 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.

9. Subsequent Event

Management has evaluated subsequent events through the date that the financial statements were available to be issued, May 30, 2019, and determined that no events occurred that require disclosure. 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

Schedule 1

Amite, Louisiana

Schedule of Changes in Unsettled Deposits – Agency Fund

For the Year Ended December 31, 2018

	Collections Department	Garnishment Fund	Total
Unsettled Deposits - Beginning of the Year	\$ 22,380	\$ 54,323	\$ 76,703
Additions:			
Deposits:			
Fines and Bonds	5,564,717	189,724	5,754,441
Bank Interest	1,022	140	1,162
Total Additions	5,565,739	189,864	5,755,603
Reductions:			
Tangipahoa Parish Sheriff	2,397,683	-	2,397,683
Livingston Parish Sheriff	2,392,338	-	2,392,338
St. Helena Parish Sheriff	173,993	-	173,993
Probation Fees	518,958	170,997	689,955
Other	105,147	1,509	106,656
Total Reductions	5,588,119	172,506	5,760,625
Unsettled Deposits - End of the Year	\$ -	\$ 71,681	\$ 71,681

See auditor's report.

21st Judicial District Criminal Court Fund

Schedule 2

Amite, Louisiana

Schedule of Compensation, Benefits and Payments to Agency Head
For the Year Ended December 31, 2018

Agency Head: Honorable Robert H. Morrison, III, Chief Judge

Purpose	Amount
Salary	\$ -
Benefits - Insurance	-
Benefits - Retirement	-
Deferred Compensation	-
Benefits - Other - Supplemental Pay	-
Car Allowance (Allowed by Louisiana State Statute)	7,200
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone (Paid Directly to AT&T)	1,303
Home Office / Fax Machine (Paid Directly to AT&T)	1,589
Dues	-
Per Diem	-
Reimbursements (Travel above the amount allowed by the LA Supreme Court)	821
Travel	-
Registration Fees (Paid Directly to Conference)	425
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 11,338</u>

Note: All salary payments, health insurance benefits, and retirement benefits are paid to Chief Judge Robert Morrison, III 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 Robert Morrison, III through the Twenty-First Judicial District Criminal Court Fund.

See auditor's report.

21st Judicial District Criminal Court Fund

Schedule 3

Amite, Louisiana

Schedule of Compensation, Benefits and Payments to Agency Head
For the Year Ended December 31, 2018

Agency Head: Honorable Scott M. Perrilloux, District Attorney

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 170,620
Benefits - Health Insurance	15,711
Benefits - Other Insurance	876
Benefits - Retirement	1,066
Deferred Compensation	-
Benefits - Other - Supplemental Pay	-
Car Allowance	4,376
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	838
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 193,487</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.

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

Dennis E. James, CPA
Lyle E. Lambert, CPA
Paul M. Riggs, Jr., CPA

J. Bryan Ehricht, CPA
Samantha D. Wagner, CPA
Megan E. Lynch, CPA
Christie J. Barado
B. Jacob Steib
Connor J. Collura
Sharon B. Bravata
Krystal L. Waddell
Debbie G. Faust, EA



**JAMES
LAMBERT RIGGS
& ASSOCIATES, INC.**
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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 Robert H. Morrison, III, 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 as of and for the year ended December 31, 2018, 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 May 30, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 21st Judicial District Court Criminal Court 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 21st Judicial District Court Criminal Court Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the 21st Judicial District Court Criminal Court 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 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.

Compliance and Other Matters

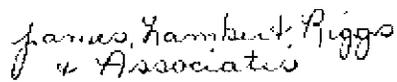
As part of obtaining reasonable assurance about whether the 21st Judicial District Court Criminal Court Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those

21st Judicial District Court Criminal Court Fund
Amite, Louisiana

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 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

May 30, 2019

21st Judicial District Court Criminal Court Fund

Amite, Louisiana

Schedule of Findings and Responses

For the Year Ended December 31, 2018

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 Twenty-First Judicial District Court Criminal Court Fund as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District Court's basic financial statements, and have issued our report thereon dated May 30, 2019. 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, 2018**

<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, 2018

Dennis E. James, CPA
Lyle E. Lambert, CPA
Paul M. Riggs, Jr., CPA

J. Bryan Ehricht, CPA
Samantha D. Wagner, CPA
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Independent Accountants' Report on Applying Agreed-Upon Procedures

The Honorable Robert Morrison, Chief Judge
and Honorable Judges
Twenty-First Judicial District Court Criminal Court Fund
Amite, Louisiana

Louisiana Legislative Auditor
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Twenty-First Judicial District Court Criminal Court Fund and the Louisiana Legislative Auditor (LLA) on the control and compliance areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) of the Twenty-First Judicial District Court Criminal Court Fund for the period January 1, 2018 through December 31, 2018. The Twenty-First Judicial District Court Criminal Court Fund's management is responsible for those control and compliance areas identified in the SAUPs. The sufficiency of these procedures is solely the responsibility of the Twenty-First Judicial District Court Criminal Court Fund and the Louisiana Legislative Auditor. 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.

Our procedures and findings are detailed in Schedule "A".

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*, issued by the Comptroller General of the United States. 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 those control and compliance 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.

The purpose of this report is solely to describe the scope of testing performed on those control and compliance areas identified in the SAUPs, and the results of that testing, and not to provide an opinion on control or compliance. This report is intended solely for the information and use of the Twenty-First Judicial District Court Criminal Court Fund and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*James Lambert Riggs
& Associates*

James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

May 30, 2019

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

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

Results: We viewed the Criminal Court Fund's written policies and procedures for budgeting with no exceptions.

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

Results: We viewed the Criminal Court Fund's written policies and procedures for purchasing with no exceptions.

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

Results: The Criminal Court Fund did not have any policies and procedures for disbursements.

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

Results: The Criminal Court Fund did not have any policies and procedures for receipts or collections.

- e) ***Payroll / Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

Results: We viewed the Criminal Court Fund's written policies and procedures for payroll / purchasing with no exceptions.

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

Results: The Criminal Court Fund did not have any policies and procedures for contracting.

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

Results: We viewed the Criminal Court Fund's written policies and procedures for credit cards with no exceptions.

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

Results: We viewed the Criminal Court Fund's written policies and procedures for travel and expense reimbursements with no exceptions.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

Results: We viewed the Criminal Court Fund's written policies and procedures for ethics with no exceptions.

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

Results: The Criminal Court Fund did not have any written policies and procedures for debt service, as the Criminal Court Fund is not authorized under State law to issue debt.

Bank Reconciliations

2. Obtain a listing of client 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 selected each account, and observe that:

Results: Management provided us with the required listing of bank accounts as well as management's representation that the listing is complete.

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

Results: For the three (3) bank accounts selected, all bank reconciliations were prepared within 2 months of the related statement closing date.

- b) Bank reconciliations include evidence that a member of management / board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Results: For the three (3) bank accounts selected, evidence existed that the bank statements and bank reconciliations were reviewed by a member of management or a board member for the period January 1, 2018 through December 31, 2018.

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

Results: For the three (3) bank accounts selected, one account had outstanding items over 12 months as of December 31, 2018, and evidence existed that these reconciling items have been researched.

Collections

3. 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).

Results: Management provided us with the required listing of cash collection locations as well as management's representation that the listing is complete.

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

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

Results: No exceptions in applying the above procedure.

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

Results: No exceptions in applying the above procedure.

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

Results: No exceptions in applying the above procedure.

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

Results: No exceptions in applying the above procedure.

5. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Results: No cash is collected by the Criminal Court Fund; however, all employees who have access to money orders are covered by a bond policy for theft.

6. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #2 under “Bank Reconciliations” above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *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:

a) Observe that receipts are sequentially pre-numbered.

Results: No exceptions in applying the above procedure.

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

Results: No exceptions in applying the above procedure.

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

Results: No exceptions in applying the above procedure.

d) Observe that 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).

Results: No exceptions in applying the above procedure.

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

Results: No exceptions in applying the above procedure.

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

7. 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).

Results: Management provided us with the required listing of disbursements as well as management’s representation that the listing is complete.

8. For each location selected under #7 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

Results: For the five (5) transactions selected, all transactions selected were initiated using “motion and order” system, whereby all purchases are approved and paid by a motion of the District Attorney and a subsequent order of the Chief Judge.

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

Results: For the five (5) transactions selected, all transactions selected were initiated using “motion and order” system, whereby all purchases are approved and paid by a motion of the District Attorney and a subsequent order of the Chief Judge.

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

Results: We viewed the Criminal Court Fund’s written policies and procedures for purchasing. The Executive Assistant responsible for processing payments is able to add vendors to the Criminal Court Fund’s purchasing / disbursement system.

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

Results: We viewed the Criminal Court Fund’s written policies and procedures for purchasing. Checks are mailed by an employee who is not responsible for processing payments.

9. For each location selected under #7 above, obtain the entity’s non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management’s representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original invoice / billing statement.

Results: For the five (5) transactions selected, all five (5) disbursements matched the original invoice / billing statement.

- b) Observe that the disbursement documentation included evidence (e.g., initial / date, electronic logging) of segregation of duties tested under #7, as applicable.

Results: For the five (5) transactions selected, all transactions selected were initiated using “motion and order” system, whereby all purchases are approved and paid by a motion of the District Attorney and a subsequent order of the Chief Judge. Separate individuals were also involved in recording each transaction in the accounting system and mailing the disbursement checks.



Twenty-First Judicial District Court
State of Louisiana
Parishes of
Livingston, St. Helena and Tangipahoa

Sara E. Brumfield
Judicial Administrator

Post Office Box 788
Amite, Louisiana 70422
Telephone: (985) 748-9445
Fax: (985) 748-6637
Email: sbrumfield@21stjdc.org

June 18, 2019

James, Lambert, Riggs & Associates, Inc.
P O Drawer 369
Hammond, LA 70404

RE: Responses to AUP Write Ups

In response to the Written Policies and Procedures as addressed in our annual audit

For Policies and Procedures that are not in place as of the audit, the District Court is in the process of adopting these policies and procedures.

Sincerely

A handwritten signature in blue ink, appearing to read "Sara Brumfield".

Sara Brumfield
21st Judicial Administrator