

Luther Speight & Company, LLC
Certified Public Accountants and Consultants

ORLEANS PARISH JUVENILE COURT

FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

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Luther Speight & Company, LLC
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INDEPENDENT AUDITOR'S REPORT

The Honorable Judge En Banc
Orleans Parish Juvenile Court
New Orleans, Louisiana

Report on the Audit of the Financial Statements

Opinion
We have audited the accompanying financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information of the of the Orleans Parish Juvenile Court ("OPJC") as of and for the year ended December 31, 2025, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the OPJC's, as of December 31, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion
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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the OPJC 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 opinion.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

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 OPJC'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' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 OPJC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the OPJC's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and Schedule I as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. 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 required supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise OPJC's basic financial statements. Schedules II through VI as listed in the Table of Contents are presented for purposes of additional analysis and are not required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Schedules II through VI are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2026, on our consideration of the OPJC'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 OPJC'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 OPJC's internal control over financial reporting and compliance.

Luther Speight & Company CPAs
New Orleans, Louisiana
August 17, 2026

ORLEANS PARISH JUVENILE COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Introduction to the Two Types of Financial Statements

As financial managers for Orleans Parish Juvenile Court (OPJC), we offer readers of these financial statements an overview and analysis of the financial activities of OPJC. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in OPJC's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns. OPJC uses governmental and fiduciary funds. The fiduciary activities are reported in a separate Statement of Fiduciary Net Position. The accounting used for fiduciary funds is much like that used for proprietary funds. The fiduciary activities are reported in a Statement of Fiduciary Net Position. The fund financial statements (Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance), show the results of operations, and financial position using the *current financial resources* measurement focus and the *modified accrual* basis of accounting, emphasizing the change in fund balance because of the current year's operations as well as the number of resources available to spend. The government- wide financial statements (Statement of Net Position and Statement of Activities), show the results of operations and financial position using the *total economic resources* measurement focus and the *accrual* basis of accounting, which emphasize the long-term financial picture and are very similar to the financial statements of private-sector for-profit enterprises.

OPJC is the fiduciary for ensuring that the assets reported in the fiduciary fund are used for their intended purposes. All the fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from OPJC's government-wide financial statements because OPJC cannot use these assets to *finance* its operations.

The difference in *measurement focus* affects the types of transactions and events that are reported in the operating statement. Specifically, since *fund* statements are concerned with only *current* financial resources, noncurrent assets, and liabilities, as applicable are not shown on the Balance Sheet, and their related expenses are not reflected in the operating statements; *government-wide* financial statements *include* noncurrent assets and liabilities and their related expenses. Because the fund level statements reflect current financial resources, the full purchase price of capital assets in 2025 and 2024 for OPJC was $78,828 and $32,982, respectively. In contrast, since the *government-wide* statements focus on *total* economic resources, capital assets are shown as noncurrent assets on the Statement of Net Position (with their related accumulated depreciation), and a portion of their purchase price has been allocated as depreciation expense on the Statement of Activities, as is the practice in private- sector enterprises. On the liability side, the fund-level Balance Sheet and the government-wide Statement of Net Position have no long-term obligations at December 31, 2025 and 2024.

The second difference between fund and government-wide financial statements is the basis of accounting, or the timing of the recognition of transactions and events. Fund statements use the modified accrual basis of accounting, which recognizes revenues when they are earned, only so long as they are collectible within the fiscal period, and expenditures when they are due (hence the elimination of long-term liabilities from the Balance Sheet). The government-wide financial statements and the fiduciary fund use the full accrual basis of accounting: revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the receipt or disbursement. In layman's terms, fund financial statements focus on the current fiscal year, and the resources that are available and spendable, and government-wide statements focus on the overall economic position, both short and long term. The following table summarizes these differences.

Overview of Difference in Funds and Government-Wide Financial Statements

	Government-Wide Statements	Governmental Funds	Fiduciary Funds
Scope	Government (except fiduciary funds)	The activities of OPJC that are not fiduciary	Instances in which OPJC is the agent for someone else's resources
Required financial statements	Statement of Net Position	Balance Sheet	Statement of Fiduciary Net of Position
	Statement of Activities	Statement of Revenues, Expenditures, and Changes in Fund Balances	
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities both financial, short term, and long term	Only assets expected to be used up, and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long term; the fiduciary funds do not currently contain capital assets, although they can
Type of inflow/outflow	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, and expenditures when goods or services have been received	All agency funds received or paid during the year

The presentation of the two sets of financial statements is also different. On the fund level, the Balance Sheet shows Assets, Liabilities, and Fund Balance, with a reconciliation to the net position figure which appears at the bottom of the government-wide Statement of Net Position. All assets and liabilities on the Balance Sheet are current. Fiduciary activities are reported in a separate Statement of Fiduciary Net Position. The accounting used for fiduciary funds is much like that used for proprietary funds. The government-wide Statement of Net Position shows assets and liabilities are separated into current and noncurrent, and Net Position (the difference between the two). OPJC's net position balance consists of Net investment in capital assets, Restricted, and Unrestricted.

A significant difference lies in the presentation of the operating statement. The fund Statement of Revenues, Expenditures, and Fund Balance lists revenues followed by the detailed list of expenditures (separated into direct and indirect) and ends with the *fund balance reconciliation.* This familiar statement answers the question, "Did this year's operations increase or decrease fund balance?" (available financial resources). The L-shaped government-wide Statement of Activities, which is read across then down, answers the question "How much did it cost to provide this service?" so it begins with the expenses of each function, followed by *program revenues* (the specific revenues provided by users of the services), to derive at net (expense) revenue (the difference between program revenues and expenses). Reading down the net column, general revenues are added to calculate the change in net position, which is reconciled to net position at the end of the year.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

In addition to the basic financial statements and accompanying notes, the report also presents certain required and other supplementary information.

Using This Annual Report

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

Financial Highlights and Analysis

How 2025 Compares with 2024 - Statement of Net Position

The following table provides condensed information from the Statement of Net Position for 2025 and 2024:

Statement of Net Position Comparative Data

	2025	2024
Current assets	$ 1,159,852	$ 1,325,611
Non-current assets, net	244,507	90,266
Total assets	1,404,359	1,415,877
Current liabilities	181,007	431,962
Non-current liabilities	95,933	-
Total liabilities	276,940	431,962
Net Position		
Net investment in capital assets	122,628	90,266
Restricted	74,652	-
Unrestricted	930,139	893,649
Total net position	$ 1,127,419	$ 983,915

For 2025, net position increased from $983,915 in 2024 to $1,127,419, representing a change in net position of $143,504. The net change was the result of an increase in grant income from OPJC's funding sources to enhance service delivery in 2025.

For 2024, net position increased from $870,348 in 2023 to $983,915 representing a change in net position of $113,567. The net change was a result of an increase in grant income from OPJC's funding sources to enhance service delivery in 2024.

How 2025 Compares with 2024 – Statement of Activities

The following table below gives comparative data from the Statement of Activities for the years ended December 31, 2025 and 2024:

Statement of Activities Comparative Data
For the Years Ended December 31,

	2025	2024
Revenues		
Charges for services	$ 47,110	$ 48,231
Operating grants	2,353,325	972,212
On-behalf	2,827,394	3,820,101
Other income	7,044	17,366
Transfers-in	236,439	-
Total revenues	5,471,312	4,857,910
Expenses		
Juvenile Court	5,270,489	4,744,343
Total expenses	5,270,489	4,744,343
Change in net position	200,823	113,567
Net position - beginning of year, as previously reported	983,915	870,348
Restatement of beginning net position	(57,319)	-
Net position - beginning of year, as restated	926,596	870,348
Net position - end of year	$ 1,127,419	$ 983,915

For the year ended December 31, 2025, total revenues increased from $4,857,910 in 2024 to $5,471,312 in 2025. The increase was primarily due to the level of funding obtained from operating grants. For the year ended December 31, 2024, total revenues increased from $4,539,995 in 2023 to $4,857,910 in 2024. The increase was primarily due to the level of funding obtained from agencies.

Total expenses for the year ended December 31, 2025 increased from $4,744,343 in 2024 to $5,270,489 in 2025 due to professional services, on-behalf payments, and audit/accounting fees. Comparatively, total expenses for the year ended December 31, 2024, increased from $4,651,096 in 2023 to $4,744,343 in 2024 due to insurance, office supplies, and professional services.

Budgetary Comparison Information

OPJC adopts an annual budget for its General and Special Revenue Funds.

The following table below shows the amounts for the original budget, final budget, and actual results for 2025 and 2024.

2025 Budgetary Comparison Data
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
Revenues	$ 5,111,114	$ 5,111,114	$ 5,234,873
Total revenues	5,111,114	5,111,114	5,234,873
Operating expenditures	5,111,114	5,111,114	5,233,780
Total expenditures	5,111,114	5,111,114	5,233,780
Total other financing sources	-	-	236,439
Change in fund balance	-	-	237,532
Fund balance - beginning of year, as restated			767,259
Fund balance - end of year			$ 1,004,791

The original budget was adopted and received no amendments for the General and Special Revenue Funds by OPJC for 2025. See supplementary information for notes to the budgetary data information.

ORLEANS PARISH JUVENILE COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Overall Analysis

The overall decrease in cash of $171,388 at December 31, 2025 was due to a combination of factors such as an increase in expenditures. The positive change in net position of a $200,823 results primarily from transfers in totaling $236,439.

Comparatively, the overall decrease in cash of $23,934 at December 31, 2024 was due to a combination of factors resulting from a change in net position to include a decrease in accounts receivable. The change in net position of a positive balance of $113,567 results primarily from a combination of on-behalf payments and grant income.

Requests for Information

This financial report is designed to provide a general overview of the finances of OPJC for all interested parties in its finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Fiscal Administrator for OPJC, 1100 Milton Street, New Orleans, LA.

BASIC FINANCIAL STATEMENTS

ORLEANS PARISH JUVENILE COURT
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2025

	Governmental Activities
ASSETS	
Current assets:	
Cash	$ 730,080
Grants receivable	388,922
Prepaid items and other assets	40,850
Total current assets	1,159,852
Noncurrent assets:	
Capital assets, net	125,150
Right-of-Use assets, net	119,357
Total noncurrent assets	244,507
Total assets	1,404,359
LIABILITIES	
Current liabilities:	
Accounts payable	62,697
Accrued expenses	25,058
Deferred revenue	67,306
Current portion of lease liability	25,946
Total current liabilities	181,007
Non-current liabilities:	
Long-term portion of lease liability	95,933
Total non-current liabilities	95,933
Total liabilities	276,940
NET POSITION	
Net investment in capital assets	122,628
Restricted	74,652
Unrestricted	930,139
Total net position	1,127,419
Total liabilities & net position	$ 1,404,359

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
Governmental activities:				
Juvenile Court	$ 5,270,489	$ 47,110	$ 2,353,325	$ (2,870,054)
Total governmental activities	5,270,489	47,110	2,353,325	(2,870,054)
General Revenues				
On behalf payments				2,827,394
Other income				7,044
Transfers-in				236,439
Total general revenues				3,070,877
Change in net position				200,823
Net position - beginning of year, as previously reported				983,915
Restatement of beginning net position				(57,319)
Net position - beginning of year, as restated				926,596
Net position - end of year				$ 1,127,419

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2025

	General Fund	Special Revenue Funds	Total Governmental Funds
ASSETS			
Cash	$ 511,316	$ 218,764	$ 730,080
Grants receivable	388,922	-	388,922
Prepaid items and other assets	40,850	-	40,850
Total assets	941,088	218,764	1,159,852
LIABILITIES			
Accounts payable	62,697	-	62,697
Accrued expenses	25,058	-	25,058
Deferred revenue	67,306	-	67,306
Total liabilities	155,061	-	155,061
FUND BALANCES			
Committed	-	218,764	218,764
Restricted	74,652	-	74,652
Unassigned	711,375	-	711,375
Total fund balances	786,027	218,764	1,004,791
Total liabilities & fund balances	$ 941,088	$ 218,764	$ 1,159,852

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2025

Total fund balances - governmental funds	$ 1,004,791
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	125,150
GASB 87 ROU Asset, Net of Lease Liability	(2,522)
Net position of governmental activities	$ 1,127,419

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025

	General Fund	Special Revenue Funds	Total Governmental Funds
REVENUES			
On-behalf payments for salaries and fringe benefits	$ 2,827,394	$ -	$ 2,827,394
Fines and fees	26,275	13,620	39,895
Grant income	2,344,305	-	2,344,305
Contractual services	9,020	-	9,020
Court costs	7,215	-	7,215
Other income	7,044	-	7,044
Total revenue	5,221,253	13,620	5,234,873
EXPENDITURES			
Direct:			
On-behalf payments for salaries & fringe benefits	2,802,272	-	2,802,272
Salaries	208,157	-	208,157
Payroll taxes	13,298	-	13,298
Judges expenses	3,872	-	3,872
Court reporter & interpreter fees	34,483	-	34,483
Total direct expenditures	3,062,082	-	3,062,082
Indirect			
Bank charges & fees	896	-	896
Communication	45,293	-	45,293
Court-operated programs	19,848	-	19,848
Dues & subscriptions	27,924	-	27,924
Equipment & furniture	8,255	-	8,255
Equipment rental & maintenance	33,650	-	33,650
Insurance	86,224	-	86,224
Office expenses	5,317	-	5,317
Office supplies & expenditures	121,556	-	121,556
Meetings	11,075	-	11,075
Professional education & dues	123,819	-	123,819
Professional services	1,596,510	-	1,596,510
Record storage	69,695	-	69,695
Renovations & improvements	2,500	-	2,500
Transportation	5,394		5,394
Other expenditures	13,742	-	13,742
Total indirect expenditures	2,171,698	-	2,171,698
Total expenditures	5,233,780	-	5,233,780
OTHER FINANCING SOURCES (USES)			
Transfers-in	236,439	-	236,439
Transfers-out	-	-	-
Total other financing sources (uses)	236,439	-	236,439
Change in fund balances	223,912	13,620	237,532
Fund balances - beginning of year, as previously recorded	646,115	247,534	893,649
Restatement of beginning fund balance	(84,000)	(42,390)	(126,390)
Fund balances - beginning of year, as restated	562,115	205,144	767,259
Fund balances - end of year	$ 786,027	$ 218,764	$ 1,004,791

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

Net changes in fund balances - total governmental funds	$ 237,532
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful life as depreciation expense. This is the amount by which depreciation expense exceeds capital outlay.	(34,184)
GASB 87 Lease Activities	(2,525)
Change in net position of governmental activities	$ 200,823

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT
STATEMENT OF FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2025

	Fiduciary Fund
ASSETS	
Cash and cash equivalents	$ 167,757
Total Assets	167,757
LIABILITIES	
Bonds outstanding	167,757
Total Liabilities	$ 167,757

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2025

	Fiduciary Fund
ADDITIONS	
Deposits on Behalf of Victims	$ 6,300
Total Additions	6,300
DEDUCTIONS	
Disbursements to Victims	14,250
Total Deductions	14,250
Change in Fiduciary Fund Balance	(7,950)
FIDUCIARY FUND BALANCE	
Beginning of year	175,707
End of year	$ 167,757

The accompanying notes are an integral part of these financial statements.

ORLEANS PARISH JUVENILE COURT
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2025

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES

Background

The Louisiana Constitution of 1921 provided the foundation for the Orleans Parish Juvenile Court ("OPJC") as it exists today. Five (5) elected judges serve as the governing body of OPJC. OPJC has exclusive juvenile jurisdiction in Orleans Parish including, but not limited to abuse, neglect, delinquency, traffic, non-support issues, and all other administrative and judicial matters involving juveniles in Orleans Parish, Louisiana.

Basis of Presentation

The accompanying basic financial statements of OPJC have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, issued in June 1999 and as amended.

Reporting Entity

GASB Statement No. 14, as subsequently amended by GASB Statement Nos. 39 and 61, The Financial Reporting Entity established standards for defining and reporting on the financial entity. GASB Statement No. 14 indicates the focal point for identifying the financial reporting entity is the primary government, which is any state government or general-purpose local government or a special purpose government that meets all of the following criteria: a) has a separately elected governing body; b) is legally separate; and c) is fiscally independent of other state and local governments.

In addition, OPJC is financially independent of other governments. Although OPJC conducts its business from a building provided by the City of New Orleans, this support is considered incidental in relation to OPJC's total revenues and expenditures.

Accordingly, management has concluded that OPJC is the financial reporting entity within the meaning of the provisions of GASB Statement Nos. 14, 39, and 61.

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all activities of OPJC. OPJC is a governmental activity of a special purpose government.

OPJC's Statement of Activities demonstrates the degree to which the expenses of a given function are offset by function revenues. Direct expenses are those that are clearly identifiable with a specific function. Indirect costs are included in expenses reported by function. Program revenues include charges for services and operating grants.

Separate financial statements are provided for OPJC's governmental funds. OPJC's government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, OPJC considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

OPJC reports its governmental funds as follows:

General Fund

The General Fund is used to account for all resources of OPJC. The operations of the General Fund are comprised of the General Fund's assets, liabilities, fund balance, revenues, and expenditures, as related to the fiscal operations of OPJC.

Fund balance is reported as spendable and non-spendable. The unassigned classification represents amounts not restricted, assigned, or committed. The non-spendable represents amounts not in a spendable area.

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position

OPJC has implemented GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflow of Resources, and Net Position. This standard provides guidance for reporting the financial statement elements of deferred outflows of resources and deferred inflows of resources. Deferred outflows represent the consumption of the government's net position that is applicable to a future reporting period. Deferred inflows represent the acquisition of net position that is applicable to a future reporting period.

Because deferred outflows and deferred inflows are, by definition, neither assets nor liabilities, the statement of net assets title is now referred to as the statement of net position. The statement of net position reports net position as the difference between all other elements in a statement of net position and should be displayed in three components: net investment in capital assets, restricted net position (distinguishing between major categories of restrictions), and unrestricted net position.

Net Investment in Capital Assets

This component of net position consists of capital assets, net accumulated depreciation and reduced by the outstanding debt attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the position of the debt attributable to the unspent proceeds is not included in this component of net position. Rather, that portion is included in the same component of net position as the unspent proceeds.

Restricted

This component reports the net position with externally imposed constraints placed on their use by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted

Unrestricted net position is the balance (deficit) of all other elements in a statement of net position remaining after net investment in capital assets and restricted net position.

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Salaries of the Judges of OPJC, which are paid directly by the Supreme Court of Louisiana, are not included in the financial statements presented herein since such salaries are earned by the respective Judges for serving in their capacities as State Judges and not for compensation in their roles as management of OPJC. The Judges receive no compensation for serving in their capacity as Judges En Banc of OPJC.

Additionally, OPJC has no authority in the determination of these salary amounts or the duties of these individuals in their capacities as State Judges. For the same reasons, certain expenditures incurred by these Judges and paid directly by the Supreme Court of Louisiana are likewise excluded from these: financial statements.

Special Revenue Fund

Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditures for specified purposes.

Because the restriction is for specified purposes, the fund balance is reported as committed.

Fiduciary Fund

Fiduciary Fund reporting focuses on net position and changes in net position.

OPJC's Fiduciary Fund accounts for assets held by OPJC as an agent. This fund is custodial in nature (assets equal liabilities) and does not involve measurement of the results of operations. Consequently, these activities are excluded from government-wide and governmental fund financial statements because the assets of the fiduciary funds cannot be used to finance operations of OPJC.

The fiduciary Fund has no measurement focus but uses the accrual basis of accounting.

Budgets

At a public meeting on December 20, 2024, the Judges *En Banc* adopted a budget for the year ended December 31, 2025. Further, in compliance with the Budget Act, the Judges *En Banc* adopted a budget for the year ended December 31, 2025, on December 20, 2024.

As further described in NOTE 9, salary and fringe benefit payments made by the City of New Orleans and the Louisiana Supreme Court on behalf of OPJC are included as revenues and personnel costs in the accompanying financial statements for the General Fund.

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

These on-behalf payments are budgeted for and controlled by the City of New Orleans and the Louisiana Supreme Court. As previously described, because the City of New Orleans and the Louisiana Supreme Court have responsibility for the referenced budgets, any budget variances resulting from on-behalf payments do not constitute violations of Louisiana statutes.

Cash includes amounts in demand deposits. Under state law, OPJC 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 of America.

Interfund Receivables and Payables

During operations, numerous transactions occur between individual funds. These receivables and payables are classified as interfund receivables and payables on the balance sheet. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position for a resulting net interfund receivable or payable.

Prepaid Items and Other Assets

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. OPJC maintains a threshold level of $2,500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and depreciation is recorded in the Statement of Activities. Since assets are scrapped when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over the following, useful life:

Descriptions	Estimated Life
Vehicles	5 years
Computer equipment	5 years
Office equipment	5 years
Furniture and fixtures	5 years
Leasehold improvements	15 years

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the fund financial statements, capital assets are accounted for as capital outlay expenditures of the fund upon acquisition. Capital assets reported herein include only those assets purchased by OPJC and do not reflect assets obtained and used from other sources.

Right-of-use Lease Assets

OPJC has recorded lease assets under GASB Statement No. 87. The right-of-use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-of-use lease assets are amortized on a straight-line basis over the life of the related lease.

Compensated Absences

Contract employees compensated under various grants earn "paid time off" only on a semi-monthly basis. At year end, accrued leave earned but unused by those contract employees, if any, is rolled over and paid, or expires within six months after year end. As of December 31, 2025 there were no contract employees who had earned "paid time off' that was unpaid.

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Lease Liabilities

OPJC is the lessee for several non-cancellable leases of copy machines. OPJC recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements only. OPJC recognizes lease liabilities with an initial, individual value of $100,000 or more. Lease liabilities are reported with long-term debt on the Statement of Net Position.

At the commencement of a lease, OPJC initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

Key estimates and judgements related to leases include how OPJC determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease terms, and (3) lease payments.

- OPJC uses the interest rate charged by the lessor as the discount rate. When the discount rate charged by the lessor is not provided, OPJC generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and the purchase option price that OPJC is reasonably certain to exercise.

OPJC monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Fund Balance Reporting

OPJC has adopted GASB Statement No. 54. The reporting standard established a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. GASB Statement No. 54 provides for two major types of fund balances, which are non-spendable and spendable. Non-spendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. OPJC has prepaid items and other assets that are considered non-spendable.

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In addition to the non-spendable fund balance, GASB Statement No. 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: Fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.

- Committed: Fund balances that contain self-imposed constraints of the government from its highest level of decision-making authority.

- Assigned: Fund balances that contain self-imposed constraints of the government to be used for a particular purpose.

- Unassigned: Fund balance of the general fund that is not constrained for any particular purpose.

OPJC has classified its fund balance within the following hierarchy:

- Non-spendable: OPJC's prepaid expenses are classified as non-spendable.

- Spendable: OPJC currently has no funds classified as restricted or assigned. Committed fund balance represents legally restricted expenses while the remaining fund balance is unassigned.

- Restricted and Unrestricted Resources

It is OPJC's practice to first apply restricted resources when expenses are unearned for the restricted purpose.

Restricted and Unrestricted Resources

It is OPJC's practice to first apply restricted resources when expenses incurred for the restricted purpose.

Recently Issued Accounting Pronouncements

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*.

NOTE 1 – BACKGROUND & SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

This Statement requires governments to disclose certain risks related to vulnerabilities arising from concentrations or constraints that may affect their ability to acquire resources or control spending. The Statement requires governments to evaluate whether such concentrations or constraints make them vulnerable to a substantial impact and whether associated events have occurred or are more likely than not to occur within 12 months of the financial statement issuance date. If these criteria are met, the government is required to provide disclosures in the notes to the financial statements. This Statement is effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Management evaluated the requirements of this Statement and determined that no concentrations or constraints met the criteria for disclosure in the accompanying financial statements

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the governmental financial reporting model to enhance its effectiveness in providing information that is essential for decision-making and assessing a government's accountability. Key provisions of the Statement include changes to Management's Discussion and Analysis (MD&A), presentation of unusual or infrequent items, proprietary fund financial statements, budgetary comparison information, and component unit reporting. The requirements of GASB Statement No. 103 are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. OPJC has not yet adopted GASB Statement No. 103. Management is currently evaluating the effects that adoption of this Statement will have on the financial statements, related disclosures, and required supplementary information. The impact of implementation has not yet been determined.

NOTE 2 – CASH

On December 31, 2025, OPJC's total cash in demand deposit accounts was $730,080 composed of $511,316 of cash in the General Fund and $218,764 in the Special Revenue Fund. These deposits are stated at cost, which approximates market. Under 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 always equal the amount on deposit with the fiscal agent bank. These securities are held in the rate of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Throughout the year, OPJC's bank balances may exceed the Federal Deposit Insurance Corporation (FDIC) coverage limit of $250,000. Amounts exceeding the insured limit are collateralized by securities pledged by the bank and held by the custodial bank in the name of the fiscal agent bank. As of December 31, 2025, all deposits were either insured or fully collateralized, and there were no uninsured or uncollateralized deposits.

NOTE 2 – CASH (CONTINUED)

Custodial credit risk is the risk that, in the event of a failure of a financial institution or counterparty, OPJC would not be able to recover its deposits, investments, or collateral securities that are in the possession of an outside party.

NOTE 3 – BONDS OUTSTANDING

Bonds outstanding represent monies paid by defendants for their release from court custody. The amount of each bond will be reimbursed to the defendant upon his/her appearance for trial and/or will be forfeited towards arrearage due for fines, fees, or non-support. Management would endeavor to have on hand up to $250,000 for any unclaimed bonds payable.

NOTE 4 – DUE FROM/TO BETWEEN PRIMARY GOVERNMENT AND FIDUCIARY FUND

In prior years, the General Fund reported an interfund payable to the Fiduciary Fund, and the Fiduciary Fund reported a corresponding interfund receivable from the General Fund. During the year ended December 31, 2025, these balances, totaling $236,439, were eliminated. The resulting adjustment is reported as a Transfer In the General Fund financial statements and is also reflected in the government-wide financial statements.

NOTE 5 – UNPROCESSED PAYMENTS

Unprocessed payments represent monies received from individuals which include, but is not limited to, restitution, unclaimed bonds, and child support.

NOTE 6 – LEASES

OPJC adopted GASB 87, *Leases*, during the year ended December 31, 2025, which improves accounting and financial reporting for leases by governments. OPJC leases a fleet of copiers/ printers to assist with daily office operations. The lease commenced in February 2025 and expires in May of 2030.

To calculate the right-of-use asset and lease liability, OPJC used a discount rate of 4.75%, which is OPJC's incremental borrowing rate, and calculated the present value of future lease payments. Each year, the asset value is amortized over the life of the lease.

NOTE 6 – LEASES (CONTINUED)

As of December 31, 2025, the lease asset balance was $119,357, which is net of accumulated amortization of $25,249. The lease liability is reduced each year by the lease payment less calculated interest expense. As of December 31, 2025, the lease liability was $130,965. Interest expense recorded during the year ended December 31, 2025 was $5,850. The following is a summary of OPJC's lease balances as of December 31, 2025:

Lease expense	12/31/2025
Amortization expense by class of underlying asset	
Copy Machines	$ 25,249
Total amortization expense	25,249
Interest on lease liabilities	5,850
Variable lease expense	-
Total	$ 31,099

Lease Assets	Beginning of Year	Additions	Modifications & Remeasurements	Subtractions	End of Year	Amounts Due Within One Year
Copy Machines	$ -	$ 144,606	$ -	$ -	$ 144,606	-
	-	144,606	-	-	144,606	
Less: Accumulated Amortization						
Copy Machines	-	(25,249)	-	-	(25,249)	-
	-	(25,249)	-	-	(25,249)	-
						-
Total Lease Assets, net	-	119,357	-	-	119,357	-
Lease Liabilities	$ -	$ 144,606	$ -	$ (22,727)	$ 121,879	$ 25,946

Annual requirements to amortize long-term lease obligations and related interest are as follows:

Maturity Analysis	Principal	Interest	Total Payments
Year Ending 2026-12	$ 25,946	$ 5,229	$ 31,175
Year Ending 2027-12	27,206	3,969	31,175
Year Ending 2028-12	28,526	2,649	31,175
Year Ending 2029-12	29,911	1,264	31,175
Year Ending 2030-12	10,290	102	10,392
Total Future Payments	$ 121,879	$ 13,213	$ 135,092

NOTE 7 – RISK MANAGEMENT

OPJC is exposed to various risks of loss related to torts, theft, or damage to and destruction of assets. The City of New Orleans provides commercial insurance for OPJC in amounts sufficient to insure OPJC against claims resulting from any of those risks. In addition, OPJC provides its own insurance coverage for crime and property.

NOTE 8 – CAPITAL ASSETS

The following is a summary of changes in capital assets and accumulated depreciation on December 31, 2025:

	Balance December 31, 2024	Additions	Deletions	Balance December 31, 2025
Vehicles	$ 154,254	$ -	$ -	$ 154,254
Computer equipment and software	947,592	-	-	947,592
Office equipment	306,305	-	-	306,305
Furniture and fixtures	108,334	78,828	-	187,162
Leasehold and improvements	5,112	-	-	5,112
Licenses	9,760	-	9,760	-
Total capital assets	1,531,357	78,828	9,760	1,600,425
Less: accumulated depreciation	(1,441,091)	(34,184)	-	(1,475,275)
Capital assets, net	$ 90,266	$ 44,644	$ 9,760	$ 125,150

Depreciation expense charged for the year ended December 31, 2025, was $34,184. The building which OPJC occupies and uses to conduct its operations is owned by the City of New Orleans. However, OPJC does not pay rent to the city.

NOTE 9 – EXPENSES OF THE COURT PAID BY OTHERS

The accompanying financial statements do not include certain portions of OPJC's expenses paid directly by other governmental entities. Expenses for OPJC paid by the City of New Orleans include courtroom space, office space, utilities, insurance, and certain capital improvements. The Louisiana Supreme Court provides for the services of the Judges of OPJC.

NOTE 9 – EXPENSES OF THE COURT PAID BY OTHERS (CONTINUED)

Major portions of the salaries and related benefits of OPJC's administrative and support staff are also paid by other governmental entities. Salary and fringe benefit payments made by The City of New Orleans and the Louisiana Supreme Court, in the amounts of $2,212,657 and $614,737, respectively, are included in the accompanying financial statements for the General Fund as revenues and personnel costs. The fringe benefit payments noted above, made by the City of New Orleans on behalf of OPJC includes contributions of $248,413 to the Municipal Employees' Retirement System of the City of New Orleans.

Personnel of OP JC are classified as non-exempt employees of the City of N ew Orleans. As such, the reporting requirements of GASB 75 (Accounting and Financial Reporting for Post-Employment Benefits Other than Pension) effective for fiscal years beginning after June 15, 2017, are accounted for in the financial statements of the City of New Orleans.

In addition to the expenses mentioned above, OPJC received $1,123,020 of funding from city appropriations, which is included in contractual services in the statement of revenues, expenditures, and changes in fund balances.

NOTE 10 – RESTRICTED GRANT REVENUES AND RESTRICTED FUND BALANCE

OPJC receives funding from various federal and state grant programs that restrict the use of resources to specific program purposes. These grant revenues are accounted for within OPJC's General Fund. The accounting for restricted grant revenues within the General Fund is permissible under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provided that any remaining resources subject to externally imposed restrictions are appropriately identified and reported as restricted fund balance.

NOTE 11 – CONCENTRATION OF CREDIT RISK

OPJC receives on-behalf payments and appropriations from the City of New Orleans. If the amount of revenues received from the City of New Orleans falls below planned levels, OPJC's operating results could be adversely affected.

NOTE 12 – FEDERALLY ASSISTED PROGRAMS

OPJC participates in several federally assisted programs. OPJC's programs have been audited in prior years in accordance with the Uniform Guidance. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for future examinations. OPJC's management believes that future examinations would not result in any significant disallowed costs.

NOTE 13 – RESTATEMENTS

Beginning net position in OPJC's government-wide statement of activities was restated by ($57,319) due to the removal of interfund activities that were improperly recorded in prior periods and the adjustment of funds received in 2024 that were returned to the grantors in 2025. As a result, beginning net position decreased from $983,915 to $926,596.

Beginning fund balances in OPJC's governmental funds were restated by ($126,390) due to the removal of interfund activities that were improperly recorded in prior periods and the adjustment of funds received in 2024 that were returned to the grantors in 2025. As a result, the beginning fund balance within the general fund decreased from $646,115 to $562,115, while the beginning fund balance of the special revenue fund decreased from $247,534 to $205,144.

NOTE 14 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 17, 2026, which is the date the audit report was available to be issued and have advised that no reportable matters existed.

REQUIRED SUPPLEMENTARY INFORMATION

ORLEANS PARISH JUVENILE COURT
SCHEDULE I - SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVENRMENTAL FUNDS BUDGET TO ACTUAL (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	General Fund			Special Revenue Fund		
	Final Budget	Actual	Variance With Final Budget Positive/ (Negative)	Final Budget	Actual	Variance With Final Budget Positive/ (Negative)
REVENUES						
On behalf payments for salaried and fringe benefits	$ 3,322,199	$ 2,827,394	$ (494,805)	$ -	$ -	$ -
Grant income	1,710,720	2,344,305	633,585	-	-	-
Contractual services	12,000	9,020	(2,980)	-	-	-
Court costs	3,550	7,215	3,665	-	-	-
Fines and fees	57,745	26,275	(31,470)	-	13,620	13,620
Other income	4,900	7,044	2,144	-	-	-
Total Revenues	5,111,114	5,221,253	110,139	-	13,620	13,620
EXPENDITURES						
On behalf payments for salaried and fringe benefits	2,925,468	2,802,272	123,196	-	-	-
Salaries	55,603	225,327	(169,724)	-	-	-
Court reporters and interpreter fees	65,842	34,483	31,359	-	-	-
Juvenile transportation and drug testing	1,000	29	971	-	-	-
Books, printing, and copying	6,692	16,191	(9,499)	-	-	-
Communication		45,293	(45,293)	-	-	-
Equipment and furniture	25,830	8,255	17,575	-	-	-
Equipment rental and maintenance		27,800	(27,800)	-	-	-
Facilities		-	-	-	-	-
Grant Expenses	593,589	-	593,589	-	-	-
Insurance	39,053	86,224	(47,171)	-	-	-
Office expense		5,301	(5,301)	-	-	-
Office supplies	34,864	105,365	(70,501)	-	-	-
Professional education & dues	60,102	151,743	(91,641)	-	-	-
Professional services	1,273,521	1,596,510	(322,989)	-	-	-
Record storage		69,695	(69,695)	-	-	-
Renovations and improvements		2,500	(2,500)	-	-	-
Other expenditures	29,550	56,792	(27,242)	-	-	-
Total Expenditures	5,111,114	5,233,780	(122,666)	-	-	-
Excess (deficiency) of revenues over expenditures	-	(12,527)	12,527	-	13,620	(13,620)
Other financing sources (uses)						
Transfers-in	-	236,439	236,439	-	-	-
Transfers-out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	236,439	236,439	-	-	-
Net Changes in Fund Balance	$ -	$ 223,912	$ 223,912	$ -	$ 13,620	$ 13,620
Fund Balances - Beginning, Restated		562,115			205,144	
Fund Balances - Ending		$ 786,027			$ 218,764	

See Independent Auditor's Report on Supplementary Information.

ORLEANS PARISH JUVENILE COURT
NOTES TO THE BUDGETARY DATA INFORMATION – BUDGETARY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

The Schedule of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds Budget to Actual (Budgetary Basis) presents a comparison of OPJC's legally adopted original budget and final (non-GAAP basis) with actual data on a budgetary basis. The accounting principles applied by OPJC for the purposes of developing data for its budget differ from those used to present the basic financial statements (GAAP Basis).

A reconciliation of the previously described basis follows:

Excess of expenditures over revenues (budgetary basis)	$ -
Adjustments	
Amount by which accumulated depreciation capital outlays, net of retirements exceed accumulated depreciation	(34,184)
Change in net position	$ (34,184)

In mid-October, preparation of the future year's budget begins with a meeting which includes the Chief Judge, the Judicial Administrator, and the Fiscal Administrator to discuss any guidance that has been provided by the city and to assess the current year's budget as it might inform projections for the upcoming year. Based on the results of that meeting, the Fiscal Administrator then prepares a draft. After review and input from the Judges, the final draft is put on hold until the City finalizes and approves its budget, which details what funds will be available to OPJC for its operations in the upcoming year. The final draft may need to be amended to reflect the actual amount appropriated to OPJC.

Any needed amendments are discussed with the Chief Judge and the Judicial Administrator, and an amended final budget is prepared for presentation to the Judges *En Banc* for final review and approval.

Once the budget is approved by the Judges *En Banc,* the steps outlined in LSA-R.S. 39:130 I et seq. are implemented. Those provisions require OPJC to advertise, thirty days in advance thereof, the date, place, and time of a public hearing for the adoption of the future year's budget. The proposed budget is available for inspection by members of the public prior to the hearing. At the hearing, the proceedings are recorded, and the Judges are available to address any issues or concerns raised by any members of the public.

The OPJC budget is generally approved and adopted in December of the preceding year.

The Fiscal Administrator is charged with the responsibility of supervising staff in the monitoring of revenues and expenditures to ensure that OPJC operates within its approved budget.

SUPPLEMENTARY INFORMATION

ORLEANS PARISH JUVENILE COURT
SCHEDULE II - COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2025

	Case Processing Fund	Bond Escrow Fund	Special Probation Fund	Traffic Fund	Total
ASSETS					
Cash	$ 46,180	$ 14,230	$ 79,036	$ 79,318	$ 218,764
Total assets	46,180	14,230	79,036	79,318	218,764
LIABILITIES & FUND BALANCES					
Liabilities:					
Fines	-	-	-	-	-
Total liabilities	-	-	-	-	-
Fund balances:					
Committed	46,180	14,230	79,036	79,318	218,764
Total fund balances	46,180	14,230	79,036	79,318	218,764
Total liabilities & fund balances	$ 46,180	$ 14,230	$ 79,036	$ 79,318	$ 218,764

See Independent Auditor's Report on Supplementary Information.

ORLEANS PARISH JUVENILE COURT
SCHEDULE III - COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Case Processing Fund	Bond Escrow Fund	Special Probation Fund	Traffic Fund	Total
REVENUES					
Fines and fees	$ 305	$ 1,603	$ -	$ 11,712	$ 13,620
Total revenues	305	1,603	-	11,712	13,620
EXPENDITURES					
Administrative costs	-	-	-	-	-
Total expenditures	-	-	-	-	-
TRANSFERS					
Transfers from (to) other funds	-	-	-	-	-
Total transfers	-	-	-	-	-
Change in fund balance	305	1,603	-	11,712	13,620
Fund balance - beginning of year	13,127	9,572	48,655	133,790	205,144
Fund balance - end of year	$ 13,432	$ 11,175	$ 48,655	$ 145,502	$ 218,764

See Independent Auditor's Report on Supplementary Information.

ORLEANS PARISH JUVENILE COURT
SCHEDULE IV - COMBINING STATEMENT OF FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2025

	Supporting Fund	Reinstitution Fund	Orleans Public Defender Program Fund	Bond Fund	Total
ASSETS					
Cash	11,500	12,894	2,446	140,917	$ 167,757
Total assets	11,500	12,894	2,446	140,917	167,757
LIABILITIES					
Bonds outstanding	-	-	-	167,757	167,757
Total liabilities	-	-	-	167,757	167,757
Net Position	$ 11,500	$ 12,894	$ 2,446	$ (26,840)	$ -

See Independent Auditor's Report on Supplementary Information.

ORLEANS PARISH JUVENILE COURT
SCHEDULE V - SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO CHIEF JUDGE
FOR THE YEAR ENDED DECEMBER 31, 2025

Chief Judge Name:	Honorable Candice B. Anderson	
	1/1/2025 - 12/31/2025	
Purpose		
Benefits - insurance	$	663
Dues		2,250
Per diem		225
Reimbursements		180
Travel & related expenses		582
Registration fees		425
Continuing professional education fees		20
Total	$	4,345

Note: The salary and related benefits for the Chief Judge is paid directly by the Supreme Court of Louisiana. As such, the judge receives no compensation for serving in their capacity on the *En Banc* .

ORLEANS PARISH JUVENILE COURT
SCHEDULE VI - JUSTICE SYSTEM FUNDING SCHEDULE -
COLLECTING/DISBURSING SCHEDULE
CASH BASIS PRESENTATION
FOR THE YEAR ENDED DECEMBER 31, 2025

	First Six Month Period Ended 06/30/25	Second Six Month Period Ended 12/31/25
1. Cash Balance	-	22,731
2. Collections		
Bond Fees	1,500	100
Cash Bonds	14,250	2,500
Criminal Court Costs/Fees	6,392	7,230
Other	20,585	15,995
Total Collected	42,727	25,824
3. Deductions: Collections Retained by the Orleans Parish Juvenile Court		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	2,803	3,234
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	318	56
Total Collections Retained by the Orleans Parish Juvenile Court	3,121	3,290
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
Bond Refunds	5,500	800
Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	8,255	2,700
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	13,755	3,500
5. Deductions: Total Disbursements to Other Governments & Nonprofits	3,121	3,290
6. Total Amounts Disbursed/Retained	19,996	10,079
7. Ending Cash Balance	22,731	38,476
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information:		
Ending Balance of Amounts Assessed but not yet Collected (*i.e. receivable balance*)	18	161
Total Waivers During the Fiscal Period	-	-

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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 *GOVERNMENTAUDITING STANDARDS*

To the Honorable Judges En Banc
Orleans Parish Juvenile Court
New Orleans, 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 governmental activities, the major fund and the aggregate remaining fund information and the related notes to the financial statements which collectively comprise the basic financial statements of the Orleans Parish Juvenile Court ("OPJC") as of and for the year ended December 31, 2025, and have issued our report thereon dated August 17, 2026.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered OPJC'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of OPJC's internal control. Accordingly, we do not express an opinion on the effectiveness of OPJC'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 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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and management responses as Finding #2025-002 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether OPJC's financial statements are free from 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 consolidated financial statements. 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 one instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and management responses as Finding #2025-001.

OPJC's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on OPJC's response to the findings identified in our audit and described in the accompanying schedule of findings and management responses. OPJC'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 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.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Luther Speight & Company CPAs
New Orleans, Louisiana
August 17, 2026

ORLEANS PARISH JUVENILE COURT
SCHEDULE OF FINDINGS AND MANAGEMENT RESPONSES
DECEMBER 31, 2025

Section I – Summary Of Auditor's Results

Financial Statements

An unmodified opinion was issued on the financial statements of the auditee.

Internal Control Over Financial Reporting:

Material weaknesses identified?	_____ yes	__X__ no
Significant deficiencies identified not considered to be material weaknesses?	__X__ yes	_____ none reported

Noncompliance material to financial statements noted? __X__ yes _____ no

Federal Awards

OPJC did not expend more than $1,000,000 in federal awards during the year ended December 31, 2025, so this section is not applicable.

ORLEANS PARISH JUVENILE COURT
SCHEDULE OF FINDINGS AND MANAGEMENT RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2025

Section II – Financial Statement Findings

FINDING #2025-001 – TIMELY SUBMISSION OF ANNUAL AUDIT REPORT TO THE LOUISIANA LEGISLATIVE AUDITOR (NON-COMPLIANCE)

CRITERIA:
Louisiana Revised Statute 24:513 requires that Agencies receiving federal, state, or local government funding from the State of Louisiana submit an independent financial statement engagement to the Louisiana Legislative Auditor's (LLA) office within six months from their fiscal year end.

CONDITION:
OPJC did not complete and submit its independent audit report within the required deadline. The LLA granted OPJC a non-emergency extension; however, this finding is still a requirement for the audit report.

CAUSE:
Audit-Ready financial statements were not provided to the auditors in a timely manner.

EFFECT:
OPJC was not in compliance with the State Law governing the submission of audit engagements.

RECOMMENDATION:
OPJC should implement procedures to ensure that all year-end journal entries are made in a timely manner to ensure the audit report is submitted in accordance with State guidelines.

MANAGEMENT'S RESPONSE:
Management acknowledges the finding and recognizes the importance of providing audit-ready financial statements in a timely manner to ensure compliance with applicable State requirements. During the audit period, OPJC experienced a transition in its auditing services and was required to engage a new independent auditor. The transition to the new auditors, including the selection and on boarding process and the transfer and review of financial information and supporting documentation contributed to delays in finalizing audit-ready financial statements.

Management has taken steps to improve the timeliness of the year-end closing and audit process. OPJC will work closely with its auditors and financial staff to ensure that year-end journal entries, reconciliations and support documentation are completed timely and that audit-ready financial statements are provided to the auditors within established deadlines.

ORLEANS PARISH JUVENILE COURT
SCHEDULE OF FINDINGS AND MANAGEMENT RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2025

FINDING #2025-002 – FAILURE TO PROPERLY CLASSIFY RESTRICTED GRANT RESOURCES AND RESTRICTED FUND BALANCE (SIGNIFICANT DEFICIENCY)

CRITERIA:
Governmental accounting standards require resources constrained by external parties, including grantors, to be reported as restricted when those constraints are legally enforceable. Unexpended grant proceeds subject to program restrictions should be reported as restricted fund balance in the governmental fund financial statements.

CONDITION:
During our audit procedures, we noted that OPJC accounted for multiple restricted grant programs within the General Fund. Although the grant agreements restricted the use of resources to specific program purposes, OPJC did not separately identify unspent grant resources or report the related fund balance as restricted. As a result, restricted and unrestricted resources were commingled within the General Fund, and fund balance classifications were not accurately presented.

CAUSE:
Management has not implemented procedures to track restricted grant resources separately within the accounting system or to perform a year-end analysis of grant restrictions for purposes of fund balance classification.

EFFECT:
The financial statements may materially understate restricted fund balance and overstate unassigned fund balance. In addition, users of the financial statements may not be able to accurately determine the amount of financial resources that are available for general operations.

RECOMMENDATION:
We recommend that OPJC establish procedures to:

1. Track restricted grant revenues and expenditures by grant program.
2. Perform an annual assessment of unspent grant resources.
3. Classify remaining grant resources as restricted fund balance in accordance with applicable governmental accounting standards.
4. Consider whether the establishment of one or more Special Revenue Funds is appropriate for significant grant-funded activities.

MANAGEMENT'S RESPONSE:

Management acknowledges the finding and recognizes the importance of properly identifying, tracking and reporting restricted grant resources in accordance with applicable governmental accounting standards.

FINDING #2025-002 – FAILURE TO PROPERLY CLASSIFY RESTRICTED GRANT RESOURCES AND RESTRICTED FUND BALANCE (SIGNIFICANT DEFICIENCY) – CONTINUED

MANAGEMENT'S RESPONSE (CONTINUED):

Management is taking corrective action to strengthen internal procedures for grant accounting and reporting. We need and is in the process of replacing our current accounting software which will aid in tracking grant revenues and expenditures by individual grant program and ensure that remaining restricted resources are properly classified at year end.

Management is committed to improving its grant accounting procedures and ensuring that future financial statements accurately reflect restricted and unrestricted resources in accordance with applicable governmental accounting standards.

ORLEANS PARISH JUVENILE COURT
STATUS OF PRIOR YEAR FINDINGS AND MANAGEMENT RESPONSES
DECEMBER 31, 2025

There were no findings noted during the prior year.



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

ORLEANS PARISH JUVENILE COURT

AGREED-UPON PROCEDURES REPORT

FOR THE YEAR ENDED DECEMBER 31, 2025

Luther Speight & Company, LLC
Certified Public Accountants and Consultants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Orleans Parish Juvenile Court and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. Orleans Parish Juvenile Court's management is responsible for those C/C areas identified in the SAUPs.

Orleans Parish Juvenile Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

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: *The policies and procedures appropriately address the required elements above.*

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: *The written policies and procedures appropriately address the required elements above.*

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

Results: *The written policies and procedures appropriately address the required elements above.*

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 written policies and procedures appropriately address the required elements above.*

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

Results: *The written policies and procedures appropriately address the required elements above.*

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 written policies and procedures appropriately address the required elements above.*

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: *The written policies and procedures appropriately address the required elements above.*

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

Results: *The written policies and procedures appropriately address the required elements above.*

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: *The written policies and procedures appropriately address the required elements above.*

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 written policies and procedures appropriately address the required elements above.*

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

Results: *The written policies and procedures appropriately address the required elements above.*

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

Results: *Not applicable, as the Entity is a nonprofit.*

Board or Finance Committee

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

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

***Results**: The Orleans Parish Juvenile Court (OPJC) does not have a traditional community "board" that holds public meetings. As an official branch of the Louisiana State Judiciary, it is run internally by elected judges who manage court operations, budget, and court rules.*

b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

***Results**: The Orleans Parish Juvenile Court (OPJC) does not have a traditional community "board" that holds public meetings. As an official branch of the Louisiana State Judiciary, it is run internally by elected judges who manage court operations, budget, and court rules.*

c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

***Results**: No exceptions noted.*

d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

***Results**: The Orleans Parish Juvenile Court (OPJC) does not have a traditional community "board" that holds public meetings. As an official branch of the Louisiana State Judiciary, it is run internally by elected judges who manage court operations, budget, and court rules.*

Bank Reconciliations

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

***Results:** We obtained a listing of bank accounts and 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 or electronically logged);

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 within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

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

Results: *Reviewer has reviewed and inspected the bank reconciliations listed in the testing 1-5. Upon review, no exceptions were noted.*

Collections

4. 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 all deposit sites (or all deposit sites if less than 5).

Results*: The Orleans Parish Juvenile Court Office located at 1100 Milton Street, New Orleans, LA, 70112 is the only deposit site where deposits for cash/checks/money orders (cash) are prepared.*

5. 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., 2 collection locations for 2 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 responsible for cash collections do not share cash drawers/registers.
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.
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.
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/official verifies the reconciliation.

Results*: Upon review and responses to our inquiries made to Ms. Yolanda Johnson (Fiscal Administrator), there were no exceptions noted related to the collecting policy of OPJC.*

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

   Results: *Orleans Parish Juvenile Court provided a copy of an insurance policy for the fiscal period that covers all employees who have access to cash. No exceptions noted.*

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 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.
   b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
   c) Trace the deposit slip total to the actual deposit per the bank statement.
   d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).
   e) Trace the actual deposit per the bank statement to the general ledger.

   Results: *We randomly selected two deposits dates for each bank account selected for procedure 3 above, obtained supporting documentation for each deposit, and performed the procedures below. We noted no exceptions.*

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

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select all locations (or all locations if less than 5).

   Results: *Management confirmed that payment processing is all performed from 1100 Milton Street, New Orleans, LA 70112.*

9. For each location 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:

Results: *We obtained a listing of the employees involved and the written policies and procedures relating to employee job duties relating to non-payroll purchasing and payment functions and observed that the job duties are properly segregated.*

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

Results: *No exceptions noted.*

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

Results: *No exceptions noted.*

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: *No exceptions noted.*

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: *No exceptions noted.*

10. For each location selected under #3 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:

Results*: We noted no exceptions during our examination of non-payroll disbursements.*

a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #4, as applicable.

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

***Results**: Reviewer has reviewed and inspected documentation and determined that the electronic disbursements were approved by authorized personnel. Upon review, no exceptions were noted.*

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

12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

***Results:** We obtained a listing of all active cards, which consisted of only credit cards, and management's representation that the listing was complete.*

13. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

***Results:** We noted there is evidence showing that the statements were reviewed and approved electronically by someone other than the authorized card holder.*

b) Observe that finance charges and late fees were not assessed on the selected statements.

***Results:** We noted there were no finance charges or late fees assessed on any of the selected statements.*

14. Using the monthly statements or combined statements selected above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

***Results**: No exceptions noted.*

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

15. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

***Results**: All Court related travel is paid in advance by check or credit card. Travel must be requested in advance using a Travel Authorization Form. The Court uses an outside travel agency to book all airfare and hotel expenses. Per diem are paid in advance. The only reimbursements would be incidental for tips and transportation. Upon review, no exceptions have been noted.*

b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

***Results**: Reimbursements were supported by the original itemized receipts. No exceptions noted.*

c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

***Results**: Each reimbursement was supported by documentation detailing the business/public purpose for the charge. No exceptions noted.*

d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

***Results**: Each reimbursement was reviewed and approved in writing by someone other than the person receiving the reimbursement. No exceptions noted.*

Contracts

16. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Results: *No exceptions noted.*

b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

Results: *No exceptions noted.*

c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

Results: *No exceptions noted.*

d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: *No exceptions noted.*

Payroll and Personnel

17. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Results: *We obtained a listing of employees who were employed during the fiscal period and management's representation that the listing was complete. We noted the pay rates in the personnel files of the selected employees agreed to the payroll register. No exceptions noted.*

18. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected above, obtain attendance records, and leave documentation for the pay period, and:

a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

Results: *No exceptions noted.*

b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

Results: *No exceptions noted.*

c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Results: *No exceptions noted.*

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

Results: *No exceptions noted.*

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

Results: *No exceptions noted.*

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

Results: *No exceptions noted.*

Ethics

21. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #18 obtain ethics documentation from management, and

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

Results: *No exception noted.*

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

Results: *No exceptions noted.*

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

    Results: *No exceptions noted.*

Debt Service

23. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

    Results: *Not applicable to the entity.*

24. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

    Results: *Not applicable to the entity.*

Fraud Notice

25. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

    Results*: No misappropriations of public funds and assets were noted.*

26. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

    Results*: No exceptions noted. The required notice above is present on the Entity's website and on its premises.*

27. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe evidence that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

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

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

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

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

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

d) Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in prior procedures. Observe evidence that the selected terminated employees have been removed or disabled from the network.

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

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

a. Hired before June 9, 2020 – completed the training
b. Hired on or after June 9,2020 – completed the training withing 30 days of initial service or employment.

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

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

    Results: *We reviewed and examined OPJC ACT 270 Sexual Harassment report that shows 56 of public servants who completed the training. (100%)*

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

    Results: *We reviewed and examined OPJC website, Upon conclusion, the entity sexual harassment policy is located on the City of New Orleans website which also falls under the OPJC.*

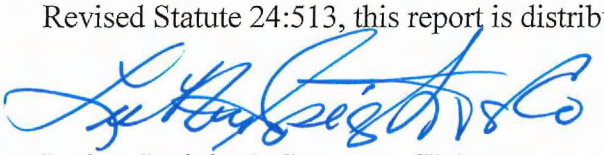
30. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

    i. Number and percentage of public servants in the agency who have completed the training requirements; (100%)
    ii. Number of sexual harassment complaints received by the agency; (0)
    iii. Number of complaints which resulted in a finding that sexual harassment occurred; (0)
    iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; (0)
    v. Amount of time it took to resolve each complaint. (0)

We were engaged by Orleans Parish Juvenile Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Orleans Parish Juvenile Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



Luther Speight & Company CPAs
New Orleans, Louisiana
August 17, 2026