

**Twentieth Judicial District Court -  
Judicial Expense Fund  
St. Francisville, Louisiana  
Financial Report  
December 31, 2019**

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## **Independent Accountant's Review Report**

Honorable William G. Carmichael  
Twentieth Judicial District Court – Judicial Expense Fund  
St. Francisville, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of Twentieth Judicial District Court – Judicial Expense Fund, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Twentieth Judicial District Court – Judicial Expense Fund's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

### **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

### **Required Supplementary Information**

The budgetary comparison schedule on page 17 is presented to supplement the basic financial statements. Such information, although not a required 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. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information, and we do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted the management's discussion and analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

### **Supplementary Information**

The accompanying schedule of compensation, benefits, and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

### **Other Reporting Required**

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have also issued our report dated June 26, 2020 on the performance of agreed-upon procedures on compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire.

*Hawthorn, Weymouth & Carroll, L.L.P.*

June 26, 2020

**Government-wide Financial Statements**

**Twentieth Judicial District Court – Judicial Expense Fund  
Statement of Assets and Net Position – Modified Cash Basis  
December 31, 2019**

|                                     | <b>Governmental<br/>Activities</b> |
|-------------------------------------|------------------------------------|
| <b>Assets</b>                       |                                    |
| Cash                                | \$ 281,938                         |
| Capital assets, net of depreciation | 128,195                            |
| Total assets                        | \$ 410,133                         |
| <br><b>Net Position</b>             |                                    |
| Net investment in capital assets    | \$ 128,195                         |
| Unrestricted                        | 281,938                            |
| Total net position                  | \$ 410,133                         |

See accompanying notes and independent accountant's review report.

**Twentieth Judicial District Court – Judicial Expense Fund  
 Statement of Revenue and Expenses – Modified Cash Basis  
 Year Ended December 31, 2019**

|                               | <u>Expenses</u>   | <u>Program<br/>Revenues</u>         | <u>Revenue<br/>Over<br/>Expense</u> |
|-------------------------------|-------------------|-------------------------------------|-------------------------------------|
| <b>Functions and Programs</b> |                   | <b>Charges<br/>for<br/>Services</b> |                                     |
| Governmental activities       |                   |                                     |                                     |
| Judicial                      | \$ 199,902        | \$ 209,084                          | \$ 9,182                            |
| Total governmental activities | <u>\$ 199,902</u> | <u>\$ 209,084</u>                   | 9,182                               |
|                               |                   |                                     |                                     |
|                               |                   | <b>General Revenue</b>              |                                     |
|                               |                   | Interest                            | <u>3,621</u>                        |
|                               |                   | Change in Net Position              | 12,803                              |
|                               |                   |                                     |                                     |
|                               |                   | <b>Net Position</b>                 |                                     |
|                               |                   | Beginning of year                   | <u>397,330</u>                      |
|                               |                   | End of year                         | <u>\$ 410,133</u>                   |

See accompanying notes and independent accountant's review report.

**Fund Financial Statements**



**Twentieth Judicial District Court – Judicial Expense Fund  
Statement of Assets and Fund Balance – Modified Cash Basis  
Governmental Fund  
December 31, 2019**

|                         | <u><b>General<br/>Fund</b></u> |
|-------------------------|--------------------------------|
| <b>Assets</b>           |                                |
| Cash                    | \$ 281,938                     |
| Total assets            | <u>\$ 281,938</u>              |
| <br><b>Fund Balance</b> |                                |
| Unassigned              | \$ 281,938                     |
| Total fund balance      | <u>\$ 281,938</u>              |

See accompanying notes and independent accountant's review report.

**Twentieth Judicial District Court – Judicial Expense Fund  
 Reconciliation of the Governmental Fund Statement of Assets and  
 Fund Balance – Modified Cash Basis to the Statement of Assets and  
 Net Position – Modified Cash Basis  
 December 31, 2019**

|   |                  |                   |
|---|------------------|-------------------|
| Total governmental fund balance   |                  | \$ 281,938        |
| <p style="margin-left: 40px;">Amounts reported for governmental activities in the statement of<br/>         assets and net position – modified cash basis are different because:</p> <p style="margin-left: 80px;">Capital assets used in governmental activities are not financial<br/>         resources and, therefore, are not reported in the governmental fund:</p> |                  |                   |
| Governmental capital assets   | \$ 334,236       |                   |
| Accumulated depreciation  | <u>(206,041)</u> | <u>128,195</u>    |
| Net position of governmental activities   |                  | <u>\$ 410,133</u> |

See accompanying notes and independent accountant's review report.

**Twentieth Judicial District Court – Judicial Expense Fund**  
**Statement of Revenue, Expenditures and Change in Fund Balance – Modified Cash Basis**  
**Governmental Fund**  
**Year Ended December 31, 2019**

|                                   | <b>General<br/>Fund</b> |
|-----------------------------------|-------------------------|
| <b>Revenue</b>                    |                         |
| Charges for services              | \$ 209,084              |
| Interest                          | 3,621                   |
| Total revenue                     | 212,705                 |
| <br><b>Expenditures</b>           |                         |
| Current                           |                         |
| Judicial                          | 162,883                 |
| Capital outlay                    | 154,592                 |
| Total expenditures                | 317,475                 |
| <b>Net Change in Fund Balance</b> | (104,770)               |
| <br><b>Fund Balance</b>           |                         |
| Beginning of year                 | 386,708                 |
| End of year                       | \$ 281,938              |

See accompanying notes and independent accountant's review report.

**Twentieth Judicial District Court – Judicial Expense Fund  
 Reconciliation of the Statement of Revenue, Expenditures  
 and Change in Fund Balance – Modified Cash Basis of Governmental Fund  
 to the Statement of Revenue and Expenses – Modified Cash Basis  
 Year Ended December 31, 2019**

Net change in fund balance – governmental fund \$ (104,770)

Amounts reported for governmental activities in the statement of revenue and expenses – modified cash basis are different because:

Governmental funds report capital outlay as expenditures; however, in the statement of revenue and expenses – modified cash basis, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

|                      |                 |                |
|----------------------|-----------------|----------------|
| Capital outlay       | \$ 154,592      |                |
| Depreciation expense | <u>(37,019)</u> | <u>117,573</u> |

Change in net position of governmental activities \$ 12,803

See accompanying notes and independent accountant's review report.

**Twentieth Judicial District Court – Judicial Expense Fund**  
**Notes to Financial Statements**  
**December 31, 2019**

**Introduction**

The Twentieth Judicial District Court (“the Court”) Judicial Expense Fund (“the Judicial Expense Fund”) was established by Louisiana Revised Statute (“R.S.”) 13:996.60 for the administration of the Court and the offices of the Court’s individual judges. The parishes of East Feliciana and West Feliciana compose the Twentieth Judicial District.

**Note 1-Summary of Significant Accounting Policies**

A. Reporting Entity

The accompanying financial statements reflect financial activity of the Court relating only to the Judicial Expense Fund and do not present any other information on the Court or the governing bodies of East Feliciana Parish and West Feliciana Parish.

B. Basis of Presentation

The accompanying financial statements have been prepared in accordance with the modified cash basis of accounting. Modifications to the cash basis of accounting include recording capital assets and their related depreciation. Accordingly, revenue is recognized when received and expenditures are recognized when paid.

*Government-wide Financial Statements* – The Statement of Assets and Net Position – Modified Cash Basis and the Statement of Revenue and Expenses – Modified Cash Basis display information about the reporting entity as a whole. The government-wide financial statements are reported using the economic resources measurement focus. With this measurement focus, all assets and liabilities, whether current or noncurrent, are included in the statement of assets and net position and the operating statement presents increases (revenue) and decreases (expenses) in net position.

*Fund Financial Statements* – The governmental fund Statement of Assets and Fund Balance – Modified Cash Basis and the governmental fund Statement of Revenue, Expenditures and Change in Fund Balance – Modified Cash Basis are reported using the current financial resources measurement focus.

C. Capital Assets

In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$500 or more are capitalized and reported at historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Office furniture and equipment      3 - 7 years

In the fund financial statements, capital assets are accounted for as capital outlay expenditures of the fund upon acquisition.

**Twentieth Judicial District Court – Judicial Expense Fund**  
**Notes to Financial Statements**  
**December 31, 2019**

**Note 1-Summary of Significant Accounting Policies (Continued)**

**D. Equity Classifications**

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – consists of the net amount of assets and liabilities that do not meet the definition of the above two components and is available for general use by the Judicial Expense Fund.

When both restricted and unrestricted resources are available for use, it is the Judicial Expense Fund's policy to first use restricted resources then unrestricted resources as they are needed.

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;
- d. Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority; and
- e. Unassigned fund balance – amounts that are available for any purpose.

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Judicial Expense Fund considers amounts to have been spent first out of committed funds, then assigned funds, and finally, unassigned funds, as needed, unless the Judicial Expense Fund has provided otherwise in its commitment or assignment actions.

**Twentieth Judicial District Court – Judicial Expense Fund**  
**Notes to Financial Statements**  
**December 31, 2019**

**Note 1-Summary of Significant Accounting Policies (Continued)**

E. Use of Estimates

The preparation of financial statements in accordance with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure 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 2-Capital Assets**

Capital assets consisted of the following as of December 31, 2019:

|                                | <b>Balance<br/>December 31,<br/>2018</b> | <b>Additions</b>  | <b>Deletions</b> | <b>Balance<br/>December 31,<br/>2019</b> |
|--------------------------------|--|-------------------|------------------|--|
| Office furniture and equipment | \$ 179,644                               | \$ 154,592        | \$ -             | \$ 334,236                               |
| Accumulated depreciation       | <u>(169,022)</u>                         | <u>(37,019)</u>   | <u>-</u>         | <u>(206,041)</u>                         |
| Capital assets, net            | <u>\$ 10,622</u>                         | <u>\$ 117,573</u> | <u>\$ -</u>      | <u>\$ 128,195</u>                        |

**Note 3-Pension Plan**

The Judicial Expense Fund contributes to the Louisiana State Employees' Retirement System ("LASERS"). As of December 31, 2019, the Judicial Expense Fund's proportionate share of the net pension liability of LASERS was \$791,434. The net pension liability was measured as of June 30, 2019.

**Note 4-Subsequent Events**

Management of the Judicial Expense Fund has evaluated subsequent events through June 26, 2020, the date on which the financial statements were available to be issued. As a result of the spread of a novel coronavirus (COVID-19), economic uncertainties have arisen that could negatively impact the Judicial Expense Fund's financial condition. The potential financial impact is unknown at this time.

**Required Supplementary Information**



**Twentieth Judicial District Court – Judicial Expense Fund  
 Budgetary Comparison Schedule – General Fund  
 Year Ended December 31, 2019**

|                               | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts</u> | <b>Final<br/>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|-------------------------------|-------------------------|-------------------|---------------------------|---|
|                               | <u>Original</u>         | <u>Final</u>      |                           | <u>(Unfavorable)</u>                                      |
| <b>Revenue</b>                |                         |                   |                           |   |
| Charges for services          | \$ 210,464              | \$ 210,464        | \$ 209,084                | \$ (1,380)  |
| Interest                      | <u>2,324</u>            | <u>2,324</u>      | <u>3,621</u>              | <u>1,297</u>  |
| Total revenue                 | <u>212,788</u>          | <u>212,788</u>    | <u>212,705</u>            | <u>(83)</u>   |
| <b>Expenditures</b>           |                         |                   |                           |   |
| Current                       |                         |                   |                           |   |
| Judicial                      | 154,574                 | 154,574           | 162,883                   | (8,309)   |
| Capital outlay                | <u>-</u>                | <u>157,591</u>    | <u>154,592</u>            | <u>2,999</u>  |
| Total expenditures            | <u>154,574</u>          | <u>312,165</u>    | <u>317,475</u>            | <u>(5,310)</u>  |
| <b>Change in Fund Balance</b> | 58,214                  | (99,377)          | (104,770)                 | (5,393)   |
| <b>Fund Balance</b>           |                         |                   |                           |   |
| Beginning of year             | <u>391,474</u>          | <u>386,708</u>    | <u>386,708</u>            | <u>-</u>  |
| End of year                   | <u>\$ 449,688</u>       | <u>\$ 287,331</u> | <u>\$ 281,938</u>         | <u>\$ (5,393)</u>   |

**Twentieth Judicial District Court – Judicial Expense Fund**  
**Note to Required Supplementary Information**  
**December 31, 2019**

**Note 1-Budgetary Basis of Accounting**

The annual budget is prepared in accordance with the cash basis of accounting.

## **Supplementary Information**

**Twentieth Judicial District Court – Judicial Expense Fund  
Schedule of Compensation, Benefits and Other  
Payments to Agency Head or Chief Executive Officer  
Year Ended December 31, 2019**

**Agency Head Name: William G. Carmichael, Chief Judge**

| <u>Purpose</u>                         | <u>Amount</u> |
|--|---------------|
| Salary                                 | \$ -          |
| Benefits - insurance                   | -             |
| Benefits - retirement                  | -             |
| Car allowance                          | -             |
| Vehicle provided by government         | -             |
| Per diem                               | -             |
| Reimbursements                         | -             |
| Travel                                 | -             |
| Registration fees                      | -             |
| Conference travel                      | -             |
| Continuing professional education fees | -             |
| Housing                                | -             |
| Unvouchered expenses                   | -             |
| Special meals                          | -             |



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

To Twentieth Judicial District Court – Judicial Expense Fund and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Twentieth Judicial District Court – Judicial Expense Fund and the Louisiana Legislative Auditor (the specified parties), on the Judicial Expense Fund's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2019, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Judicial Expense Fund's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

*Public Bid Law*

- 1) Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$157,700. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*No expenditures for materials and supplies were made during the year that exceeded \$30,000, nor were there any expenditures for public works made during the year that exceeded \$157,700.*

*Code of Ethics for Public Officials and Public Employees*

- 2) Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

*Management provided the requested information.*

- 3) Obtain a list of all employees paid during the fiscal year.

*Management asserted that the entity had no employees during the year ended December 31, 2019; therefore, this procedure is not applicable.*

- 4) Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

*Management asserted that the entity had no employees during the year ended December 31, 2019; therefore, this procedure is not applicable.*

- 5) Obtain a list of all disbursements made during the year and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

*Management provided the requested information. None of the businesses of judges and judges' immediate families appeared as vendors on the list of disbursements.*

### *Budgeting*

- 6) Obtain a copy of the legally adopted budget and all amendments.

*Management provided the requested information.*

- 7) Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

*Management provided a copy of the letters authorizing the adoption of the original budget and approval of any amendments.*

- 8) Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

*Actual revenues did not fail to meet budgeted revenues by 5% or more, and actual expenditures did not exceed budgeted amounts by 5% or more.*

### *Accounting and Reporting*

- 9) Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- a. Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

*Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.*

- b. Report whether the six disbursements were coded to the correct fund and general ledger account.

*Each of the six selected disbursements was properly coded to the correct fund and general ledger account.*

- c. Report whether the six disbursements were approved in accordance with management's policies and procedures.

*Documentation supporting each of the six selected disbursements demonstrated approval in accordance with policies and procedures.*

### *Meetings*

- 10) Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

*Not applicable*

### *Debt*

- 11) Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such

proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

*We scanned copies of all bank deposit slips for the fiscal year and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.*

#### *Advances and Bonuses*

- 12) Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

*Management asserted that the entity had no employees during the year ended December 31, 2019; therefore, this procedure is not applicable.*

#### *State Audit Law*

- 13) Report whether the agency provided for a timely report in accordance with R.S. 24:513.

*The Judicial Expense Fund's report was timely submitted in accordance with R.S. 24:513.*

- 14) Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*Management represented that the Judicial Expense Fund was not on the noncompliance list at any time during the fiscal year. Management further represented that the Judicial Expense Fund did not enter into any contracts during the fiscal year that were subject to the public bid law.*

#### *Prior-Year Comments*

- 15) Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

*Management represented that the prior year exception related to an unfavorable budget variance for the year ended December 31, 2018 has been resolved.*

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Judicial Expense Fund's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Judicial Expense Fund's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, 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 Louisiana Legislative Auditor as a public document.

*Hawthorn, Weymouth & Carroll, L.L.P.*

June 26, 2020

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

March 23, 2020 (Date Transmitted)

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

8545 United Plaza Boulevard, Suite 200

Baton Rouge, Louisiana 70809

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2019 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [ ] No [ ] N/A

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [] No [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [] No [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [] No [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [] No [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [] No [ ]



**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.  
Yes [ ] No [ ] N/A

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.  
Yes [ ] No [ ] N/A

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.  
Yes [x] No [ ]

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.  
Yes [x] No [ ]

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.  
Yes [x] No [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.  
Yes [x] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.  
Yes [x] No [ ]

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.  
Yes [x] No [ ]

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.  
Yes [x] No [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.  
Yes [x] No [ ]

The previous responses have been made to the best of our belief and knowledge.

[Signature] Chief Judge 3/23/20 Date

[Signature] Judicial Administrator 3/23/2020 Date