

**14TH JUDICIAL DISTRICT COURT**  
**CHILD SUPPORT ENFORCEMENT FUND**  
**COMPONENT UNIT FINANCIAL REPORT**  
**DECEMBER 31, 2024**

FOURTEENTH JUDICIAL DISTRICT COURT  
CHILD SUPPORT ENFORCEMENT FUND

LAKE CHARLES, LOUISIANA

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INDEPENDENT AUDITOR'S REPORT

Honorable Judge W. Michell Redd  
14th Judicial District Court  
Child Support Enforcement Fund  
Lake Charles, Louisiana

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying component unit financial statements of the governmental activities of 14th Judicial District Court Child Support Enforcement Fund, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Fund's basic 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 of the 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund, a component of the Calcasieu Parish Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



### ***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, and 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.

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 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund, a component of the Calcasieu Parish Police Jury'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.

### ***Auditor's 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 opinions. 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 judgement 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 judgement 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 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund'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 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund'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 budgetary comparison information 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 information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### ***Supplementary information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head and the Act 87 Justice System Funding Schedule - Receiving Entity are presented for purposes of additional analysis and are not required parts 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 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, the Schedule of Compensation, Benefits and other Payments to Agency Head and the Act 87 Justice System Funding Schedule - Receiving Entity 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 May 28, 2025, on our consideration of the 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund's internal control over financial reporting and compliance.

*McElroy Smith & Smith*

Lake Charles, Louisiana  
May 28, 2025

FOURTEENTH JUDICIAL DISTRICT COURT  
CHILD SUPPORT ENFORCEMENT FUND  
LAKE CHARLES, LOUISIANA

STATEMENT OF NET POSITION  
December 31, 2024

ASSETS

Cash and cash equivalents	\$ 1,736,118
Interest receivable	5,825
Intergovernmental receivable	<u>49,452</u>
	1,791,395

NONCURRENT ASSETS

Right to use leased assets, net of amortization	12,519
Capital assets, net of depreciation	<u>-</u>
	12,519

Total assets	1,803,914
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LIABILITIES

Current liabilities:	
Accounts payable	3,275
Noncurrent liabilities:	
Due within one year	4,914
Due in more than one year	<u>8,069</u>
	12,983

Total liabilities	16,258
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NET POSITION

Investment in capital assets, net of related debt	(464)
Unrestricted	<u>1,788,120</u>
Total net position	<u>\$ 1,787,656</u>

The accompanying notes are an integral part of this statement.

FOURTEENTH JUDICIAL DISTRICT COURT  
CHILD SUPPORT ENFORCEMENT FUND  
LAKE CHARLES, LOUISIANA

STATEMENT OF ACTIVITIES  
December 31, 2024

	<u>Functions/Programs</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Total Net Revenue (Expense)</u>
Governmental activities:				
Public safety	<u>\$ 672,844</u>	<u>\$ 516,959</u>	<u>\$ 30,000</u>	\$ (125,885)
General revenues:				
Interest				26,746
Intergovernmental revenue				<u>144,988</u>
Total general revenues				<u>171,734</u>
Change in net position				45,849
Net position - beginning				<u>1,741,807</u>
Net position - ending				<u>\$ 1,787,656</u>

The accompanying notes are an integral part of this statement.



FOURTEENTH JUDICIAL DISTRICT COURT  
CHILD SUPPORT ENFORCEMENT FUND  
LAKE CHARLES, LOUISIANA

BALANCE SHEET - GENERAL FUND  
December 31, 2024

ASSETS

Cash and cash equivalents	\$ 1,736,118
Interest receivable	5,825
Intergovernmental receivable	<u>49,452</u>
Total assets	<u>\$ 1,791,395</u>

LIABILITIES

Accounts payable	\$ 3,275
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FUND BALANCE

Unassigned	<u>1,788,120</u>
Total liabilities and fund balance	<u>\$ 1,791,395</u>

The accompanying notes are an integral part of this statement.

FOURTEENTH JUDICIAL DISTRICT COURT  
CHILD SUPPORT ENFORCEMENT FUND  
LAKE CHARLES, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - GENERAL FUND  
December 31, 2024

Revenues:

Collection fees	\$ 516,959
Grant revenues	30,000
Interest income	26,746
Intergovernmental revenue	<u>144,988</u>
Total revenues	718,693

Expenditures:

Current operations:	
Public safety	<u>672,329</u>

Excess (deficiency) of revenue over expenditures	46,364
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Fund balance - beginning	<u>1,741,756</u>
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Fund balance - ending	<u>\$ 1,788,120</u>
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The accompanying notes are an integral part of this statement.

FOURTEENTH JUDICIAL DISTRICT COURT  
CHILD SUPPORT ENFORCEMENT FUND  
LAKE CHARLES, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
December 31, 2024

Total governmental fund balances	\$ 1,788,120
Amounts reported for governmental activities in the statement of net position is different because:	
Right to use leased assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	12,519
Governmental funds report capital outlay as expenditures. However, in the statement of activities the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	-
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund.	<u>(12,983)</u>
Net position of governmental activities	<u>\$ 1,787,656</u>

The accompanying notes are an integral part of this statement.

FOURTEENTH JUDICIAL DISTRICT COURT  
CHILD SUPPORT ENFORCEMENT FUND  
LAKE CHARLES, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES  
Year Ended December 31, 2024

Amounts reported for governmental activities in the  
Statement of activities is different because:

Net change in fund balance	\$ 46,364
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Amounts reported for governmental activities in the  
statement of net position is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense.	(437)
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Right to use leased asset capital outlay expenditures which were capitalized	4,770
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Amortization expense for intangible assets	<u>(4,848)</u>
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Change in net position of governmental activities	<u>\$ 45,849</u>
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The accompanying notes are an integral part of this statement.

14TH JUDICIAL DISTRICT COURT CHILD SUPPORT ENFORCEMENT FUND

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The 14th Judicial District Court Child Support Enforcement Fund was created by Louisiana Revised Statute 46:236.5. This fund was established as an expedited process for the establishment or enforcement of child support obligations. According to the authorizing statute, any court with jurisdiction to establish paternity or to establish or enforce support obligations may implement the above expedited process. This fund was established in 1991.

The accompanying financial statements of the Fourteenth Judicial District Court Child Support Enforcement Fund have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Municipal Audit and Accounting Guide*, and to the industry audit guide, *Audits of State and Local Governmental Units*.

A. REPORTING ENTITY

This fund is a function of the Calcasieu Parish District Court System, which is a component unit of the Calcasieu Parish Police Jury, and as such, this fund is also a component unit of the Calcasieu Parish Police Jury. This report includes all of the funds relating to the Child Support Enforcement Fund itself as of December 31, 2024 but not the District Court or the Calcasieu Parish Police Jury.

The financial statements of the Fund include all operations and activities under control and authority of the Fund, and it was determined that no other agency should be included in this reporting entity.



## B. BASIS OF PRESENTATION

### GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. Internal service fund activity is eliminated to avoid doubling up revenues and expenses. Fiduciary funds are also excluded from the government-wide financial statements.

The Statement of Net Position and the Statement of Activities report financial information for the Child Support Enforcement Fund as a whole. However, the Statement of Activities reports the expense of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. These revenues are subject to externally imposed restrictions to these program uses. Other revenue sources not properly included with program revenues are reported as general revenues.

### FUND FINANCIAL STATEMENTS

The Fund uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The financial statements in this report are grouped into one governmental fund type, the General Fund.

The governmental fund (general fund) is the primary operating fund. It accounts for the collection of authorized child support payments. The child support payments are collected by the State and then distributed to the 14<sup>th</sup> Judicial District Court Child Support Fund.

Grants received by the Fund are characterized by administrative and/or direct financial involvement. As such, they are accounted for in the general fund.

## C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe which transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus applied.

*Measurement focus* - The government-wide financial statements are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. All governmental funds utilize a current financial resources measurement focus in the fund financial statements. Only current financial assets and liabilities are generally included on the balance sheet. Operating statements present sources and uses of available spendable financial resources during a given period. The fund balance is the measure of available spendable financial resources at the end of the period.

*Basis of accounting* - The government-wide financial statements are presented using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred or economic assets are used. Revenues, expenses, gains, losses, assets, and liabilities resulting from the exchange and exchange-like transactions are recognized when the exchange takes place. In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Revenues are recognized when "measurable and available." Measurable means the amount of the transaction can be determined, and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

#### D. 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 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.

#### E. ASSETS, LIABILITIES AND NET POSITION, EQUITY OR NET FUND BALANCES

Cash, Cash Equivalents, and Investments - "Cash and Cash Equivalents" includes all demand deposits, savings accounts and certificates of deposit maturing within one year. Certificates maturing beyond one year are considered investments.

Receivables - In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are included in the fund financial statements if they are both measurable and available.



Capital assets - In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost. Additions, improvement and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance is expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following useful lives:

Computer equipment, including software	5 - 10 years
Furniture, office equipment	5 - 10 years

In the fund financial statements, fixed assets are accounted for as capital outlay expenditures of the fund upon acquisition. Capital assets reported herein include only those assets purchased by the Child Support Enforcement Fund and do not reflect assets of the court obtained from other sources. The Fund has no infrastructure assets.

#### F. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

In some instances, the GASB requires a government to delay recognition of decreases in net assets as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net assets as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

#### G. LEASES - LESSEE

In accordance with GASB Statement No. 87, the Fund recognized a lease liability and an intangible right-to-use lease asset for all lease contracts whose terms are for a lease period greater than one year. The 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 lease assets are amortized on a straight-line basis over the useful life of the related lease. Key assumptions related to leases include the following:

The discount rate used to determine the present value of expected lease payment:

- The Fund was not provided with the interest rate charged by the lessor, therefore using its estimated incremental borrowing rate of 3% as the discounted rate for leases.

The lease term:

- The lease terms include the noncancellable period of the lease.

The lease payments:

- Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease.

The Fund monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease assets and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

#### H. NET POSITION FLOW ASSUMPTION

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

Fund Balances - In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Net position:

Net position is displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be 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 - Net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

Program Revenues - Program revenues include amounts for administering expedited support payments as well as the various operational and capital grants. Management's policy is to allocate indirect expenses to the programs in the statement of activities based on the relative amount of time spent administering each program. Indirect expenses associated with administration of the grant programs in 2024 were negligible and not allocated.

Budgets and Budgetary Accounting - Annually, the Fund adopts a revenue and expenditure budget for the general fund. A forecast of revenues and expenditures is made based upon the prior year's expenditures, taking into consideration additional expenditures which can be predetermined and estimated. Amendment to the budget is required when actual receipts for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures for the year exceeded budgeted expenditures by five percent or more. The budget is adopted on the cash basis method of accounting. Budgetary comparisons presented in this report are on this non-GAAP budgetary basis. Budget amounts are as originally adopted, adjusted for subsequent amendments.

Encumbrance accounting is not used.

Retirement/Vacation Benefits - The various court employees' salaries are paid by the Calcasieu Parish Police Jury and their retirement and vacation benefits are established and provided by the Police Jury since these individuals are employees of the Police Jury. The Child Support Fund does reimburse the Police Jury for the salaries and benefits of individuals specifically working with this fund's activities. The Fund does not provide any direct benefits in the form of retirement or vacation.

## 2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include all demand deposits, savings deposits, and certificates of deposit maturing within one year. The Fund's cash and cash equivalent balance at December 31, 2024 consists of cash in the amount of \$1,178,358 and two certificates of deposit in the amounts of \$400,000 and \$158,020 maturing March 4, 2025 and March 24, 2025, respectively.

The Fund maintains demand deposits through local depository banks which are members of the Federal Reserve System.



Deposits in excess of federally insured amounts are required by Louisiana state statute to be protected by collateral of equal market value. Authorized collateral includes general obligations of the U.S. Government, general obligation bonds of any state of the U.S., or of any Louisiana parish, municipality or school district.

The Fund's bank demand and time deposits at year-end of \$1,739,596 (bank balances) were entirely covered by federal depository insurance or by pledge of securities owned by the financial institution in the Fund's name.

Interest rate risk. The Fund's investment policy does not address interest rate risk.

Credit risk. In accordance with state law, the Fund limits investments to the following:

1. Direct U.S. Treasury obligations, the principal and interest of which are fully guaranteed by the U.S. government.
2. Bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the U.S., including U.S. Export Import Bank, Farmers Home Administration, Federal Financing Bank, Federal Housing Administration Debentures, General Services Administration, Government National Mortgage Association (guaranteed mortgage-backed bonds and guaranteed pass-through obligations), U.S. Maritime Administration (guaranteed Title XI financing), and U.S. Department of Housing and Urban Development.
3. Bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by U.S. government instrumentalities, which are federally sponsored, including Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Student Loan Marketing Association, and Resolution Funding Corporation.
4. Direct security repurchase agreements of any federal bank entry only securities enumerated above.
5. Time certificates of deposit of state banks organized under the laws of Louisiana or national banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations and savings banks, or share accounts and share certificates accounts of federally or state chartered credit unions issuing time certificates of deposit; provided that the rate of interest paid for time certificates of deposit shall be not less than fifty basis points below the prevailing market interest rate on direct obligations of the U.S. Treasury with a similar length of maturity.

6. Mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies.

As of December 31, 2024, all of the Fund's investments were held according to policy.

As of December 31, 2024, the Fund had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>			
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More Than 10</u>
Certificate of deposit	<u>\$ 558,020</u>	<u>\$ 558,020</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Custodial credit risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the Fund will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

### 3. RECEIVABLES

The Fund participates in several federal, state, and local programs from which it received grants to partially or fully finance certain activities. Amounts due from federal and state governments for collections activities and grants are reflected as amounts due from governmental units on the financial statements. Receivables as of year end are not believed to have a credit risk exposure and consist of amounts due from governmental units, reimbursements receivable and interest receivable as follows:

Intergovernmental receivable:	
Collections receivable	\$ 49,452
Interest receivable	<u>5,825</u>
Total receivable	<u>\$ 55,277</u>

#### 4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024 is as follows:

	Balance 1/1/24	Increases	Decreases	Balance 12/31/24
Capital assets - being depreciated:				
Computers, furniture & equipment	\$ 127,234	\$ -	\$ -	\$ 127,234
Right to use leased assets	25,447	-	-	25,447
Total capital assets - being depreciated:	152,681	-	-	152,681
Less accumulated depreciation & amortization for:				
Computers, furniture & equipment	\$ (126,796)	\$ (438)	\$ -	\$ (127,234)
Right to use leased assets	(8,080)	(4,848)	-	(12,928)
Total accumulated depreciation	(134,876)	(5,286)	-	(140,162)
Total capital assets - being depreciated, net	\$ 17,805	\$ (5,286)	\$ -	\$ 12,519

#### 5. FUND BALANCE

In accordance with Government Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the Fund classifies governmental fund balances as follows:

##### Non-spendable -

includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

##### Restricted -

includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained or due to constitutional provisions or enabling legislation.

##### Committed -

includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority (the Judges) and does not lapse at year end. Formal action by the same authority is required to rescind such a commitment.



Assigned -

includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Judges.

Unassigned -

includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The Fund uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the government would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The Fund does not have a formal minimum fund balance policy.

6. COMMITMENTS AND CONTINGENCIES

Reimbursement payments may be subject to review and audit by the grantor agencies. No provision has been made in the financial statements for the reimbursement of any expenditure that may be disallowed as a result of such a review or audit.

Management has represented that there is no litigation pending against the Child Support Enforcement Fund at December 31, 2024.

7. NONCURRENT LIABILITIES

Changes in Long-Term Liabilities:

Long-term liability activity for the year ended December 31, 2024 is as follows:

	January 1, 2024	Additions	Reductions	December 31, 2024	Due Within One Year
Right to use leased asset liability	\$ 17,753	\$ -	\$ (4,770)	\$ 12,983	\$ 4,914

### Leases

The Fund has entered into an agreement to lease certain equipment. The lease agreement qualifies as other than short-term lease under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments of the date of their inception.

The agreement was executed on May 1, 2022, to lease a copier and requires 63 monthly payments of \$436. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 3%. As a result of the lease, the Fund has recorded a right to use asset with a net book value of \$12,519 at December 31, 2024.

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2024 were as follows:

<u>Year Ending December 31</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2025	\$ 4,914	318	5,232
2026	5,058	174	5,232
2027	<u>3,011</u>	<u>28</u>	<u>3,039</u>
	<u>\$ 12,983</u>	<u>\$ 520</u>	<u>\$ 13,503</u>

### 8. SUBSEQUENT EVENTS

The Fund has performed a review of subsequent events through May 28, 2025, which is the date the financial statements were available for issuance.



14TH JUDICIAL DISTRICT COURT CHILD SUPPORT ENFORCEMENT FUND

REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2024

Required supplementary information includes financial information and disclosures that are required by GASB and are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary (Non-GAAP) Basis
- Note to Required Supplementary Information - Budgetary Reporting

14<sup>TH</sup> JUDICIAL DISTRICT COURT  
CHILD SUPPORT ENFORCEMENT FUND  
LAKE CHARLES, LOUISIANA

STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND BUDGET (NON-GAAP BASIS) AND ACTUAL  
Year Ended December 31, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues:				
Collection fees	\$ 504,000	\$ 504,000	\$ 508,892	\$ 4,892
Grant revenues	30,000	30,000	30,000	-
Interest income	200	200	26,746	26,546
Intergovernmental revenue	144,988	144,988	144,988	-
Total revenues	679,188	679,188	710,626	31,438
Expenditures:				
Accounting and audit	16,700	16,700	17,600	(900)
Office equipment	9,000	9,000	10,455	(1,455)
Meeting expenses	3,000	3,000	2,563	437
Dues and subscriptions	7,000	7,000	7,605	(605)
Equipment rental	3,000	3,000	2,849	151
Parking fees	3,600	3,600	-	3,600
Miscellaneous	2,000	2,000	2,277	(277)
Office supplies	7,000	7,000	8,295	(1,295)
Salaries	578,888	578,888	578,888	-
Postage and delivery	2,000	2,000	251	1,749
Printing	9,000	9,000	8,307	693
Professional fees-other	2,000	2,000	2,065	(65)
Repairs	12,000	12,000	15,135	(3,135)
Computer programming	7,000	7,000	3,600	3,400
Telephone	5,000	5,000	3,505	1,495
Travel	12,000	12,000	9,680	2,320
Total expenditures	679,188	679,188	673,075	6,113
Excess of revenues over expenditures	-	-	37,551	37,551
Fund balance - beginning	1,741,756	1,741,756	1,741,756	-
Fund balance - ending	\$ 1,741,756	\$ 1,741,756	\$ 1,779,307	\$ 37,551

The accompanying note is an integral part of this schedule.

14TH JUDICIAL DISTRICT COURT  
CHILD SUPPORT ENFORCEMENT FUND  
LAKE CHARLES, LOUISIANA

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION -  
BUDGETARY REPORTING

The accompanying Budgetary Comparison Schedule presents comparisons of the adopted budget with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with GAAP, a reconciliation of resultant basic timing, perspective, and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 2024 is presented below:

Excess of revenues and other financial resources over expenditures and other uses of financial resources (budgetary basis)	\$ 37,550
Adjustments:	
To adjust revenues for program and interest revenue accruals	8,067
To adjust expenditures for expense accruals	<u>747</u>
Excess of expenditures and other financial resources over revenues and other uses of financial resources (GAAP basis)	<u>\$ 46,364</u>



14TH JUDICIAL DISTRICT COURT  
CHILD SUPPORT ENFORCEMENT FUND  
LAKE CHARLES, LOUISIANA

STATEMENT OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD  
Year Ended December 31, 2024

Agency Head Names: Judge W. Mitchell Redd  
Judge Cynthia Clay Guillory  
Judge William J. Cutrera

The Judges did not receive any compensation, reimbursement, or benefits from the fund.

14TH JUDICIAL DISTRICT COURT  
CHILD SUPPORT ENFORCEMENT FUND  
LAKE CHARLES, LOUISIANA

ACT 87 JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY  
(CASH BASIS)  
Year Ended December 31, 2024

	First Six Month Period Ended <u>6/30/24</u>	Second Six Month Period Ended <u>12/31/24</u>
Receipts from:		
State of Louisiana - Office for Children and Family Services - Civil Fees	\$ 253,793	\$ 255,098

INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Mollie C. Broussard, CPA  
Jason L. Guillory, CPA  
Greg P. Naquin, CPA, CFP™  
Billy D. Fisher, CPA  
Joe G. Peshoff, II, CPA, CVA  
David M. DesOrmeaux, CPA  
Samuel W. Harrison, CPA, CVA  
Caitlin D. Guillory, CPA, CFE

Robert M. Gani, CPA, MT

Paula J. Thompson, CPA

MT - Masters of Taxation  
CVA - Certified Valuation Analyst  
CFP - Certified Financial Planner  
CFE - Certified Fraud Examiner

Honorable Judge W. Mitchell Redd  
14th Judicial District Court Child  
Support Enforcement Fund  
Lake Charles, 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 component unit financial statements of the governmental activities of the 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund's basic financial statements and have issued our report thereon dated May 28, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or 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 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 have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2024-001 and 2024-002, that we consider to be material weaknesses.

#### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

#### 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund's Response to Findings

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

*Mr. Elroy Quirk + Branch*

Lake Charles, Louisiana  
May 28, 2025

14TH JUDICIAL DISTRICT COURT CHILD  
SUPPORT ENFORCEMENT FUND

SCHEDULE OF FINDINGS AND RESPONSES  
Year Ended December 31, 2024

Section I Summary of Auditors' Results

- A. The type of report issued on the financial statements was an unmodified opinion.
- B. Report on Internal Control and Compliance Material to the Financial Statements
- |  |                   |                  |
|--|-------------------|------------------|
| Internal Control Material Weaknesses           | <u>  X  </u> Yes  | <u>      </u> No |
| Internal Control Other Matters                 | <u>      </u> Yes | <u>  X  </u> No  |
| Noncompliance Material to Financial Statements | <u>      </u> Yes | <u>  X  </u> No  |

Section II Financial Statement Findings

2024-001 Lack of Segregation of Duties

Condition:	There is a lack of segregation of duties over financial activity.
Criteria:	An effective internal control is dependent to a great extent on segregation of responsibilities for initiating, evaluating, and approving transactions from those for detail accounting and other related functions.
Effect:	When internal control is limited by a lack of segregation of duties there is always a possibility that transactions could be processed that would negatively affect the entity.
Cause:	Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control.
Recommendation:	We do recommend that, whenever possible, management take an active interest in reviewing the monthly financial information.
Management's response:	Management concurs with the above recommendation.

14TH JUDICIAL DISTRICT COURT CHILD  
SUPPORT ENFORCEMENT FUND

SCHEDULE OF FINDINGS AND RESPONSES  
Year Ended December 31, 2024  
(continued)

**2024-002** Financial Statement Reporting Controls

Criteria:	The Auditing Standards Board issued guidance to auditors related to entity's internal controls over financial reporting. Many small organizations rely on their auditor to generate the annual financial statements including footnotes. Standards emphasize that the auditor cannot be part of the system of internal control over financial reporting.
Condition:	In our judgment, the Fund's accounting personnel and those charged with governance, in the course of their assigned duties, lack the resources to prepare the financial statements and related footnotes in accordance with generally accepted accounting principles and to detect and correct a material misstatement, if present.
Effect:	Material misstatements in financial statements could go undetected.
Recommendation:	In our judgment, due to the lack of resources available to management to correct this material weakness in financial reporting, we recommend management mitigate this weakness by having a heightened awareness of all transactions being reported.
Management's response:	We concur with this recommendation. Management has implemented supervision and review procedures to the extent possible.



14TH JUDICIAL DISTRICT COURT CHILD  
SUPPORT ENFORCEMENT FUND

MANAGEMENT'S CORRECTIVE ACTION PLAN  
FOR CURRENT YEAR AUDIT FINDINGS (UNAUDITED)  
DECEMBER 31, 2024

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

**2024-001:** Lack of Segregation of Duties.

Due to limited personnel and the small size of the entity, it is not feasible to segregate these duties. Management does perform a monthly overview of the accountability of the fund and will continue to do so.

**2024-002:** Financial Statement Reporting Controls

Management has implemented supervision and review procedures to the extent possible.

14TH JUDICIAL DISTRICT COURT CHILD  
SUPPORT ENFORCEMENT FUND

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
December 31, 2024

2023-001

Finding: Lack of segregation of duties.

Status: Due to the entity's size, there is an ongoing lack of segregation of duties. Refer to current year item 2024-001.

2023-002

Finding: Financial statement reporting controls.

Status: In our opinion, the Fund's accounting personnel and those charged with governance, in the course of their assigned duties, lack the capable resources to prepare the financial statements and related footnotes in accordance with generally accepted accounting principles and to detect and correct a misstatement, if present. Refer to current year item 2024-002.

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To Honorable Judge W. Mitchell Redd  
14<sup>th</sup> Judicial District Court  
Child Support Fund  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas of the 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The Entity 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, 2024 through December 31, 2024. 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:

### **1) Collections (excluding electronic funds transfers)**

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5):

*No exceptions noted.*



B. 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then 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:

- i. Employees responsible for cash collections do not share cash drawers/registers.

*No exceptions noted.*

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

*The employee responsible for collecting cash also prepares/makes deposits.*

- iii. 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.

*The employee responsible for collecting cash also posts collection entries to the general ledger.*

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

*The employee responsible for reconciling cash collections is also responsible for collecting cash.*

C. 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 in force during the fiscal period.

*No exceptions noted.*

D. Randomly select two deposit dates for each bank account. Obtain supporting documentation for each of the deposits and:

- i. Observe that receipts are sequentially pre-numbered.

*No exceptions noted.*

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

*No exceptions noted.*

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

*No exceptions noted.*

- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

*No exceptions noted.*

- v. Trace the actual deposit per the bank statement to the general ledger.

*No exceptions noted.*

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

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

*No exceptions noted.*

- B. For each location selected under procedure #2A 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

*No exceptions noted.*

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

*No exceptions noted.*

- iii. 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.

*No exceptions noted.*



- iv. 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.

*The employee responsible for signing checks also mails the payment.*

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

*N/A – The District Court does not have any electronic disbursements.*

- C. For each location selected under procedure #2A 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:

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

*No exceptions noted.*

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

*No exceptions noted.*

- D. Using the entity's main operating account, 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.

*N/A – The District Court does not have any electronic disbursements.*

### **3) Travel and Expense Reimbursement**

---

- A. 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 and 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:



- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*No exceptions noted.*

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

*No exceptions noted.*

- iii. Observe that 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 Policies and Procedures procedure #1A(vii).

*No exceptions noted.*

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*Reimbursements were not approved, in writing, by someone other than the person receiving reimbursement.*

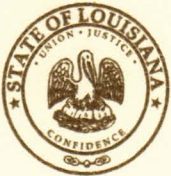
We were engaged by 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards 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 the 14<sup>th</sup> Judicial District Court Child Support Enforcement Fund 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.

*Mr. Tracy Quirk + Bunch*

Lake Charles, Louisiana  
May 28, 2025



OFFICE OF  
W. MITCHELL REDD  
JUDGE

**Fourteenth Judicial District Court**  
**STATE OF LOUISIANA**  
**Lake Charles**

TELEPHONE (337) 437-3363  
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CALCASIEU  
PARISH


May 28, 2025

McElroy, Quirk & Burch  
PO Box 3070  
Lake Charles, LA 70602-3070

In response to #4ii-iv Collections, due to the Fund's size, it is not feasible to segregate collection duties.

In response to #5iv Non-Payroll Disbursements, due to the Fund's size, it is not feasible to segregate disbursement duties.

In response to #7iv Travel and Expense Reimbursement, The Fund will establish a policy in which reimbursements are approved in writing by someone other than then person receiving the reimbursement.

Signature  Date 5/28/25  
Title District Judge