

**JUDICIAL EXPENSE FUND OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT
AMITE, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

Judicial Expense Fund of the Twenty-First Judicial District Court**Amite, Louisiana****Table of Contents****As of and For the Year Ended December 31, 2023**

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Independent Auditor's Report

The Honorable Jeffrey T. Oglesbee, Chief Judge
and Honorable Judges
Twenty-First Judicial District Court
Amite, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Judicial Expense Fund of the Twenty-First Judicial District Court (the "District Court") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District Court'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, each major fund, and the aggregate remaining fund information of the District Court 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 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 District Court 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.

Emphasis of Matter – Change in Accounting Principle

As described in Note 1 to the financial statements, in 2024, the District Court adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Court'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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Court'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 District Court'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 on pages 23 through 24 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.

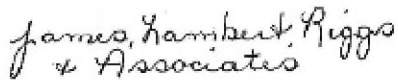
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Court's basic financial statements. The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head and the Justice System Fund Schedules – Receiving Entity are presented for purposes of additional analysis and are 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 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 Justice System Fund Schedules – Receiving Entity are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2025, on our consideration of the District Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Court's internal control over financial reporting and compliance.

Handwritten signature of James Lambert Riggs, with "James Lambert Riggs" written above and "& Associates" written below.

James Lambert Riggs and Associates, Inc.
Hammond, Louisiana

June 25, 2025

**Basic Financial Statements –
Government-Wide Financial Statements**

Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana
Statement of Net Position
December 31, 2024

Exhibit A

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 1,139,439
Accounts Receivable, Net	541,983
Capital Assets, Net of Accumulated Depreciation (Note 6)	<u>41,671</u>
Total Assets	<u>\$ 1,723,093</u>
Liabilities	
Accounts Payable	\$ 480,552
Accrued Compensated Absences	<u>26,270</u>
Total Liabilities	<u>\$ 506,822</u>
Net Position	
Net Investment in Capital Assets	\$ 41,671
Restricted	108,042
Unrestricted	<u>1,066,558</u>
Total Net Position	<u>\$ 1,216,271</u>

The accompanying notes are an integral part of this statement

Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana
Statement of Activities
For the Year Ended December 31, 2024

Exhibit B

	<u>Governmental Activities</u>
Expenses:	
District Court Activities:	
Salaries - Related Benefits	\$ 1,028,681
Payroll Administration Fee	71,345
Operating Grant Expenses	1,864,656
Probation Office Expenses	208,192
Automobile	70,800
General Office Expenses	196,046
Insurance	45,780
Legal & Professional	27,650
Miscellaneous	2,325
Telephone	59,804
Travel, Training, & Meetings	37,279
Depreciation Expense	<u>41,752</u>
Total Expenses	3,654,310
Program Revenues:	
Charges for Services	2,184,508
Operating Grants	<u>1,657,522</u>
Total Program Revenues	<u>3,842,030</u>
Net Program (Expense) / Revenue	187,720
General Revenues:	
Miscellaneous Income	<u>12,020</u>
Total General Revenues	<u>12,020</u>
Change in Net Position	199,740
Net Position - Beginning of the Year	<u>1,016,531</u>
Net Position - End of the Year	<u><u>\$ 1,216,271</u></u>

The accompanying notes are an integral part of this statement

**Basic Financial Statements –
Fund Financial Statements**

Judicial Expense Fund of the Twenty-First Judicial District Court**Exhibit C****Amite, Louisiana****Governmental Funds – Balance Sheet****December 31, 2024**

	<u>General Fund</u>	<u>Court Support Fund</u>	<u>Other Governmental Fund</u>	<u>Total</u>
Assets				
Cash and Cash Equivalents	\$ 722,123	\$ 309,761	\$ 107,555	\$ 1,139,439
Investments	-	-	-	-
Due From Other Fund		2,075		2,075
Accounts Receivable, Net	<u>182,273</u>	<u>359,133</u>	<u>577</u>	<u>541,983</u>
Total Assets	<u>\$ 904,396</u>	<u>\$ 670,969</u>	<u>\$ 108,132</u>	<u>\$ 1,683,497</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	\$ 125,475	\$ 354,987	\$ 90	\$ 480,552
Due to Other Fund	<u>-</u>	<u>2,075</u>	<u>-</u>	<u>2,075</u>
Total Liabilities	125,475	357,062	90	482,627
Fund Balances:				
Restricted for Indigent Transcripts	-	-	108,042	108,042
Assigned for General Usage	-	313,907	-	313,907
Unassigned	<u>778,921</u>	<u>-</u>	<u>-</u>	<u>778,921</u>
Total Fund Balances	<u>778,921</u>	<u>313,907</u>	<u>108,042</u>	<u>1,200,870</u>
Total Liabilities and Fund Balances	<u>\$ 904,396</u>	<u>\$ 670,969</u>	<u>\$ 108,132</u>	<u>\$ 1,683,497</u>

The accompanying notes are an integral part of this statement

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Exhibit D

Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Position
For the Year Ended December 31, 2024

Total Fund Balances, Governmental Funds (Exhibit C)	\$ 1,200,870
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Governmental Capital Assets, Net of Depreciation	41,671
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Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental funds:

Accrued Compensated Absences	<u>(26,270)</u>
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Net Position of Governmental Activities (Exhibit A)	<u>\$ 1,216,271</u>
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The accompanying notes are an integral part of this statement

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Exhibit E

Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2024

	General Fund	Court Support Fund	Other Governmental Fund	Total
Revenues:				
Charges for Services	\$ 1,566,883	\$ 610,282	\$ 7,343	\$ 2,184,508
Federal Operating Grants	-	502,847	-	502,847
State Operating Grants	-	1,154,675	-	1,154,675
Miscellaneous Income	12,020	-	-	12,020
Total Revenues	<u>1,578,903</u>	<u>2,267,804</u>	<u>7,343</u>	<u>3,854,050</u>
Expenditures:				
Bad Debt	7,331	-	-	7,331
Salaries & Related Benefits	379,252	-	-	379,252
Payroll Administration Fee	71,345	-	-	71,345
General Office Expenditures	189,691	6,355	-	196,046
Telephone	59,804	-	-	59,804
Travel, Training, & Meetings	33,008	4,271	-	37,279
Vehicle Expense	70,800	-	-	70,800
Insurance	42,510	3,270	-	45,780
Legal & Professional	27,650	-	-	27,650
Contracted Law Clerks	260,658	-	-	260,658
Court Reporters	12,104	64,832	902	77,838
Probation Office Expenditures	208,192	-	-	208,192
Miscellaneous	2,325	-	-	2,325
Hearing Officer	-	249,232	-	249,232
Stenographer, Public Defender, & Minute Clerk	-	28,100	-	28,100
FINS Program Expenditures	-	138,657	-	138,657
TASC Program Expenditures	-	274,677	-	274,677
Adult Drug Court	-	960,469	-	960,469
Juvenile Drug Court	-	255,703	-	255,703
Veterans Court	-	235,150	-	235,150
Capital Outlay	42,471	-	-	42,471
Total Expenditures	<u>1,407,141</u>	<u>2,220,716</u>	<u>902</u>	<u>3,628,759</u>
Excess of Revenues over Expenditures	171,762	47,088	6,441	225,291
Fund Balance - Beginning of the Year	607,159	266,819	101,601	975,579
Fund Balance - End of the Year	<u>\$ 778,921</u>	<u>\$ 313,907</u>	<u>\$ 108,042</u>	<u>\$ 1,200,870</u>

The accompanying notes are an integral part of this statement

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Exhibit F

Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balances to the Government-Wide Statement of Activities
For the Year Ended December 31, 2024

Net Change in Fund Balances, Governmental Funds (Exhibit E)	\$ 225,291
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. These differences consist of:

Capital Outlay	42,471
Depreciation Expense	(41,752)

In accordance with GASB Statement No. 101, annual changes in accrued compensated absences are not recorded in the governmental funds. In the statement of activities, these changes are recorded against current year payroll expenses.

(26,270)

Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 199,740</u>
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The accompanying notes are an integral part of this statement

Notes to the Financial Statements

Judicial Expense Fund of the Twenty-First Judicial District Court

Amite, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2024

Narrative Profile

The Judicial Expense Fund of the Twenty-First Judicial District Court (hereafter referred to as "District Court") was established by the provisions of Act No. 553 of 1980, Louisiana Revised Statute (LRS) 13:996.6. The statute provides for the collection of civil and criminal fees or costs in addition to all other fees or costs now or hereafter provided by law. The Judges, en banc, of the District Court may pay each of their court reporters a salary from the Judicial Expense Fund. The Judges, en banc, may further appoint such secretarial, clerical, research, administrative, or other personnel, as they deem necessary to expedite the business and function of the District Court and pay all or any part of the salaries of such personnel out of the monies in the Judicial Expense Fund. In like manner, the Judges may utilize the monies in the Judicial Expense Fund to pay all or any part of the cost of establishing and maintaining a law library, or for buying and maintaining any type of equipment, supplies, or other items consistent with the proper administration and efficient operation of the District Court.

The accounting and reporting policies of the District Court conform to generally accepted accounting principles (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to LRS 24:513 and to the guidance set forth in the *Louisiana Governmental Audit Guide*, and the industry audit guide, *Audits of State and Local Governmental Units*.

1. Summary of Significant Accounting Policies

A. Financial Reporting Entity

All Judges are independently elected officials of the District Court, which encompasses the Louisiana Parishes of Livingston, St. Helena, and Tangipahoa. As the respective governing authorities of the District, for reporting purposes, the Livingston Parish Council, St. Helena Police Jury, and Tangipahoa Parish Council are the financial reporting entities for each respective Parish. The financial reporting entity consists of (a) primary government (parish council / police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Because the District Court's revenues are self-generated, the District Court is not fiscally dependent on the Parish governments. The District Court was determined not to be a component unit of the Livingston Parish Council, St. Helena Police Jury, or Tangipahoa Parish Council, the Parish financial reporting entities. The accompanying financial statements present information only on the funds maintained by the District Court and do not present information on the Livingston Parish Council, St. Helena Police Jury, or Tangipahoa Parish Council, the general government services provided by those governmental units, or the other governmental units that comprise the Parishes' financial reporting entities.

B. Basic Financial Statements – Government-Wide Financial Statements

The District Court's basic financial statements include both government-wide (reporting the District Court as a whole) and fund financial statements (reporting the District Court's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All District Court activities are classified as governmental activities. The District Court has no business-type activities.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

Statement of Net Position – In the government-wide Statement of Net Position, the governmental activities (a) are presented on a consolidated basis, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Court's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The District Court first utilizes restricted resources to finance qualifying activities.

Statement of Activities – The government-wide Statement of Activities reports both the gross and net cost of the District Court's functions. The functions are also supported by general revenues (Criminal Court Fund reimbursements, interest income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. Program revenues must be directly associated with the ongoing operations of the District Court. Operating grants include operating-specific and discretionary (either operating or capital) grants, while capital grants report capital-specific grants and contributions. The net costs (by function) are normally covered by general revenues.

The District Court does not allocate indirect costs. This government-wide focus is more on the sustainability of the District Court as an entity and the change in the District Court's net position resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the District Court are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

The emphasis in fund financial statements is on the major funds. Non-major funds by category are summarized into a single column. GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures / expenses of either fund category or the governmental and business-type combined) for the determination of major funds. The non-major funds are combined in a single column in the fund financial statements.

Governmental Funds – The focus of the governmental funds' measurement (in the fund statements) is the determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The District Court reports these governmental funds and fund types:

Judicial Expense Fund – the primary operating fund of the District Court, which accounts for all the operations of the District Court, except those required to be accounted for in other funds. Revenues are derived primarily from court costs and criminal probation supervision fees.

Special Revenue Funds – accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Court Support Fund is considered a major fund for reporting purposes. The Indigent Transcript Fund is considered to be a non-major fund for reporting purposes.

The activities reported in these funds are reported as governmental activities in the government-wide financial statements

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet in the fund statements. Capital assets and long-term liabilities are included in the government-wide statements. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net fund balances.

The government-wide Statement of Net Position and Statement of Activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are either included on the Statement of Net Position

The fund financial statements of the governmental funds are maintained and reported on the modified accrual basis of accounting. Under this method of accounting, revenues are recognized in the period in which they become measurable and available. The District Court considers all revenues available if they are collected within 60 days after year-end. Interest income is recorded as earned. Federal and state reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred. Expenditures are recorded when the fund liability is incurred

The Statement of Net Position and the Statement of Activities are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

E. Budgets and Budgetary Accounting

The District Court adopted operating budgets for the Judicial Expense Fund and Court Support Fund for the fiscal year ended December 31, 2024. The budgets for these funds are adopted on the modified accrual basis of accounting consistent with GAAP. The District Court follows these procedures in establishing the budgetary data reflected in these financial statements:

- 1 The Judicial Administrator prepares the proposed budgets and submits them to the Judges for their review no later than fifteen days prior to the beginning of each fiscal year.
- 2 A meeting is then held with the Judicial Administrator and the Judges to review the proposed budgets and formal adoption is made by majority vote of the Judges. The budgets for 2024 were adopted by the Judges on December 27, 2023.
- 3 Copies of the adopted budgets are kept on file for public inspection.
- 4 Budgetary amendments due to increases or decreases in revenues or expenditures over amounts estimated require majority vote of the Judges. The budgets were amended on December 27, 2024.
- 5 All budgetary appropriations lapse at the end of each year. Formal budgetary integration is not employed.

For the fiscal year ended December 31, 2024, the Judicial Expense Fund and the Court Support Fund reported unfavorable variances in expenditures over appropriations totaling \$25,041 and \$40,316, respectively

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

F. Cash, Cash Equivalents, and Investments

The District Court's cash and cash equivalents are considered to be cash on hand, demand deposits, interest bearing demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Under state law, the District Court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. In addition, the District Court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments for the District Court are reported at cost.

G. Allowance for Uncollectible Accounts

The District Court calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance for uncollectible accounts as of December 31, 2024, was determined based upon the likely collectability of individual receivables based upon their age.

H. Capital Assets

Capital outlays are recorded as expenditures of the governmental funds and as assets in the government-wide financial statements to the extent the District Court's capitalization threshold of \$1,000 is met. Capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are valued at their acquisition value (entry price) at the date of donation.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

I. Pension Plans

The District Court is not a member of any retirement system, but is a member of the social security system. All full-time employees are carried on the payroll of other governmental units and are covered under their respective pension plans.

J. Compensated Absences

All full-time employees with less than 10 years of service earn ten (10) days of annual leave each year. All full-time employees with more than 10 years of service earn fifteen (15) days of annual leave each year. Unused annual leave is not accumulated. All full-time employees earn ten (10) days of sick leave each year. Unused sick leave is accumulated up to a maximum of 20 days. Compensated absences have been recognized in the current year financial statements in accordance with GASB Statement No. 101, *Compensated Absences*.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

K. Net Position

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

1. Net Investment in Capital Assets – consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted – this component of net position consists of assets that have constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
3. Unrestricted – all other net position is reported in this category.

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

L. Fund Balance

In the governmental fund financial statements, fund balances are classified as follows:

1. Nonspendable Fund Balance – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
2. Restricted Fund Balance – amounts that can be spent only for specific purposes due to enabling legislation, State or Federal laws, or externally imposed conditions by grantors, creditors, or citizens. The non-major Indigent Transcript Fund's ending fund balance of \$101,601 is considered restricted due to the enabling legislation creating the fund.
3. Committed Fund Balance – amounts that can be used only for the specific purposes determined by a formal action of the Judges (the District Court's highest level of decision-making authority).
4. Assigned Fund Balance – amounts intended to be used by the District Court for specific purposes but do not meet the criteria to be as restricted or committed. The Judges of the District Court (authorized officials) have determined that the Court Support Fund is assigned due to the nature of the funds.
5. Unassigned Fund Balance – all amounts not included in other spendable categories.

When fund balance resources are available for a specific purpose in multiple classifications, the District Court will generally use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, the District Court's management reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

M. Interfund Transactions

Permanent re-allocation of resources between funds of the District Court are classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

N. Adopted Accounting Pronouncements

The GASB issued GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The District Court adopted the provisions of GASB Statement No. 101 during 2024.

O. Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with GAAP for all governmental funds. All annual appropriations lapse at year-end. See Note 1 regarding operating budgets. The District Court complied with the Local Government Budget Act in adopting and amending its budget for the year ended December 31, 2024.

B. Deposits and Investment Laws and Regulations

In accordance with state law, all uninsured deposits of funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. As reflected in Note 3 regarding cash and cash equivalents, the District Court complied with the deposits and investments laws and regulations.

C. Deficit Fund Equity

As of December 31, 2024, the District Court had no funds with deficit fund equities.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

3. Cash and Cash Equivalents

At December 31, 2024, the District Court had \$1,139,439 (book balance) in interest-bearing demand deposits (which are stated at cost, which approximates market) as follows:

	Statement of Net Position
Cash and Cash Equivalents	\$ 1,139,439
Restricted Cash and Cash Equivalents	-
Total Interest-Bearing Deposits	<u><u>\$ 1,139,439</u></u>

These deposits are stated at cost, which approximates market.

The following is a summary of cash and investments at December 31, 2024, with the related federal deposit insurance and pledge securities:

Bank Balances and Investments:	
Insured (FDIC Insurance)	\$ 250,000
Collateralized:	
Collateral held by pledging bank's trust department not in the District Court's name	895,818
Uninsured and Uncollateralized	-
Total Deposits	<u><u>\$ 1,145,818</u></u>

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District Court's deposits may not be returned to it. The District Court does not have a deposit policy for custodial credit risk. As of December 31, 2024, \$-0- of the District Court's bank balance of \$1,145,818 was exposed to custodial credit risk.

Under state law, deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities, plus the federal insurance, must at all times equal the amount on deposit with the fiscal agent. The custodial bank must advertise and sell the securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

4. Receivables

Accounts receivable as of December 31, 2024, consists of the following.

	Judicial Expense Fund	Court Support Fund	Other Governmental Fund	Total
Civil Court Fees	\$ 9,400	\$ -	\$ -	\$ 9,400
Criminal Court Fees	3,899	-	-	3,899
Support Enforcement Fees	\$ -	51,675	-	51,675
State of Louisiana Grants:				
TASC Grant	-	133,158	-	133,158
Adult Drug Court	-	109,561	-	109,561
Juvenile Drug Court	-	18,126	-	18,126
Veterans Court	-	44,416	-	44,416
21st JDC Criminal Court Fund	-	-	-	-
21st JDC Collections Dept.	852	1,002		
Other	168,122	1,195	577	169,894
Less: Uncollectible Allowance	-	-	-	-
Total Receivables	\$ 182,273	\$ 359,133	\$ 577	\$ 541,983

5. Capital Assets

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

Description	Balance 12/31/2023	Additions	Deductions	Balance 12/31/2024
Capital Assets:				
Judicial Expense Fund	\$ 166,828	\$ 42,471	\$ -	\$ 209,299
Court Support Fund	73,980	-	-	73,980
Less: Accumulated Depreciation				
Judicial Expense Fund	(132,371)	(40,187)	-	(172,558)
Court Support Fund	(67,485)	(1,565)	-	(69,050)
Total Capital Assets, Net	\$ 40,952	\$ 719	\$ -	\$ 41,671

Capital assets are stated at cost, less an allowance for accumulated depreciation. Depreciation expense is computed using the straight-line method of the estimated useful lives as follows.

Furniture	7 Years
Equipment	5 Years

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

6. FINS Program

The Families in Need of Services Special Revenue Fund (FINS) is used to account for the receipt and disbursement of funds collected for reducing the number of children who enter the juvenile justice system or foster care system. The FINS Fund is included in the Court Support Special Revenue Fund. Selected data for the FINS Fund is as follows:

Revenues:	
Intergovernmental Grant	\$ 82,375
Less: Portion of Grant Shared with the City of Hammond	<u>-</u>
Revenue Recognized	82,375
Expenditures	<u>138,657</u>
Excess of Expenditures over Revenues	<u>\$ 56,282</u>

The excess of expenditures over revenues was absorbed by other Special Revenue Fund revenues. No audit fees were paid using funds received for the FINS program.

7. Leases

The District Court has entered into the following lease and rental agreement as of December 31, 2024:

The District Court currently leases office space in Tangipahoa Parish on a monthly basis at 12047 Old Baton Rouge Highway. The lease amount is as follows: \$6,000 per month for the Adult Drug Court. Since this lease may be terminated at any time, the District court has no future annual commitments under this lease. As a result, this lease is a short-term lease under the guidance of GASB Statement No. 87.

Rental expense amounted to \$72,000 in 2024.

8. Litigation and Claims

There is no litigation pending against the District Court at December 31, 2024.

9. Subsequent Event

Management has evaluated the subsequent events through the date that the financial statements were available to be issued, June 25, 2025. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Required Supplemental Information:
Budgetary Comparison Schedules

Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana
 Budgetary Comparison Schedule (GAAP Basis) – Judicial Expense Fund
 For the Year Ended December 31, 2024

Schedule 1

	Original Budget	Final Budget	Actual Amounts - Budgetary Basis	Variance with Final Budget Favorable - (Unfavorable)
Revenues:				
Civil & Criminal Court Fees	\$ 356,000	\$ 385,500	\$ 415,364	\$ 29,864
Bond Forfeiture Rebates	370,000	370,000	383,786	13,786
Criminal Probation Supervision Fees	613,000	683,000	767,733	84,733
Miscellaneous Income	-	-	12,020	12,020
Reimbursement from Criminal Court	40,000	-	-	-
Total Revenues	<u>1,379,000</u>	<u>1,438,500</u>	<u>1,578,903</u>	<u>140,403</u>
Expenditures:				
Bad Debt	-	-	7,331	(7,331)
Salaries & Related Benefits	399,150	399,150	379,252	19,898
Payroll Administration Fee	45,000	45,000	71,345	(26,345)
General Office Expenditures	179,800	179,800	189,691	(9,891)
Telephone	80,000	80,000	59,804	20,196
Travel, Training, & Meetings	48,500	48,500	33,008	15,492
Vehicle Expense	64,800	64,800	70,800	(6,000)
Insurance	35,000	35,000	42,510	(7,510)
Legal & Professional	30,000	30,000	27,650	2,350
Contracted Law Clerks	226,600	226,600	260,658	(34,058)
Court Reporters	10,300	10,300	12,104	(1,804)
Probation Office Expenditures	251,450	251,450	208,192	43,258
Office Repairs & Maintenance	4,000	4,000	-	4,000
Miscellaneous	7,500	7,500	2,325	5,175
Capital Outlay	-	-	42,471	(42,471)
Total Expenditures	<u>1,382,100</u>	<u>1,382,100</u>	<u>1,407,141</u>	<u>(25,041)</u>
Excess of Revenues over Expenditures	(3,100)	56,400	171,762	115,362
Fund Balance - Beginning of the Year	607,159	607,159	607,159	-
Fund Balance - End of the Year	<u>\$ 604,059</u>	<u>\$ 663,559</u>	<u>\$ 778,921</u>	<u>\$ 115,362</u>

See auditor's report.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Schedule 2

**Budgetary Comparison Schedule (GAAP Basis) – Court Support Fund
For the Year Ended December 31, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts - Budgetary Basis</u>	<u>Variance with Final Budget Favorable - (Unfavorable)</u>
Revenues:				
Support Enforcement Fees	\$ 475,000	\$ 525,000	\$ 571,825	\$ 46,825
Federal Grants	190,000	185,000	502,847	317,847
State Grants	1,240,975	1,377,375	1,154,675	(222,700)
Adult Drug Court Program Fees	25,000	38,000	38,457	457
Total Revenues	<u>1,930,975</u>	<u>2,125,375</u>	<u>2,267,804</u>	<u>142,429</u>
Expenditures:				
Court Reporters	72,000	64,300	64,832	(532)
General Office Expenditures	3,400	1,500	6,355	(4,855)
Travel, Training, & Meetings	5,900	4,000	4,271	(271)
Insurance	6,600	4,600	3,270	1,330
Hearing Officer	254,000	250,000	249,232	768
Stenographer, Public Defender, & Minute Clerk	29,300	28,400	28,100	300
FINS Program Expenditures	123,820	140,800	138,657	2,143
TASC Program Expenditures	200,000	272,000	274,677	(2,677)
Adult Drug Court	803,000	934,000	960,469	(26,469)
Juvenile Drug Court	193,400	250,800	255,703	(4,903)
Veterans Court	220,000	230,000	235,150	(5,150)
Total Expenditures	<u>1,911,420</u>	<u>2,180,400</u>	<u>2,220,716</u>	<u>(40,316)</u>
Excess of Revenues over Expenditures	19,555	(55,025)	47,088	102,113
Fund Balance - Beginning of the Year	<u>266,819</u>	<u>266,819</u>	<u>266,819</u>	<u>-</u>
Fund Balance - End of the Year	<u><u>\$ 286,374</u></u>	<u><u>\$ 211,794</u></u>	<u><u>\$ 313,907</u></u>	<u><u>\$ 102,113</u></u>

See auditor's report.

Other Supplemental Information

Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2024

Schedule 3

Agency Head: Honorable Blair Edwards, Chief Judge

Purpose	Amount
Salary	\$ -
Benefits - Insurance	-
Benefits - Retirement	-
Deferred Compensation	-
Benefits - Other - Supplemental Pay	-
Car Allowance (Allowed by Louisiana State Statute)	7,200
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone (Paid Direct to AT&T)	-
Home Office / Fax Machine (Paid Direct to Verizon)	1,567
Dues	450
Per Diem	-
Reimbursements (Travel above the amount allowed by the LA Supreme Court)	-
Travel / Training	425
Registration Fees (Paid Direct to Conference)	-
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 9,642</u>

Note: All other compensation to Chief Judge Blair Edwards is paid directly by the Louisiana Supreme Court. The above items represent only the items paid by the Judicial Expense Fund of the Twenty-First Judicial District Court.

See auditor's report.

Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana
Justice System Funding Schedule – Receiving Entity – Judicial Expense Fund
For the Year Ended December 31, 2024

Schedule 4

	First Six- Month Period Ended 6/30/2024	Second Six- Month Period Ended 12/31/2024
Receipts From:		
21st JDC Criminal Court Fund, Criminal Court Costs / Fees	\$ 123,890	\$ 159,293
21st JDC Criminal Court Fund, Other	295,632	426,848
Tangipahoa Parish Sheriff, Bond Fees	95,903	78,997
Livingston Parish Sheriff, Bond Fees	104,166	46,937
St. Helena Parish Sheriff, Bond Fees	2,828	6,915
Tangipahoa Clerk of Court, Civil Fees	41,000	71,325
Livingston Clerk of Court, Civil Fees	48,041	107,936
St. Helena Clerk of Court, Civil Fees	2,660	5,580
	<u>\$ 714,120</u>	<u>\$ 903,831</u>
Ending Balance of Amounts Assessed but Not Received	<u>\$ -</u>	<u>\$ -</u>

See auditor's report.

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

Dennis E. James, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehricht, CPA
Megan E. Lynch, CPA
B. Jacob Steib, CPA
Lauren Kimble Smith, CPA
Lyle E. Lambert, CPA



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Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards

The Honorable Jeffrey T. Oglesbee, Chief Judge
and Honorable Judges
Twenty-First Judicial District Court
Amite, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Judicial Expense Fund of the Twenty-First Judicial District Court (the "District Court"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District Court's basic financial statements, and have issued our report thereon dated June 25, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Court'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Court'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

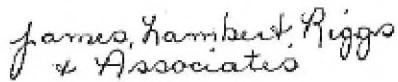
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Court's financial statements are free of 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "James Lambert Riggs & Associates".

James Lambert Riggs and Associates, Inc.
Hammond, Louisiana

June 25, 2025

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Schedule of Findings and Responses
For the Year Ended December 31, 2024

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Judicial Expense Fund of the Twenty-First Judicial District Court as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District Court's basic financial statements, and have issued our report thereon dated June 25, 2025. Our audit of the basic financial statements resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

1 Report on Internal Control and Compliance Material to the Financial Statements

Internal Control:

Material Weakness	<u> </u>	Yes	<u> X </u>	No
Significant Deficiencies	<u> </u>	Yes	<u> X </u>	No

Compliance:

Compliance Material to the Financial Statements	<u> </u>	Yes	<u> X </u>	No
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2. Management Letter

Was a management letter issued?	<u> </u>	Yes	<u> X </u>	No
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Section II Financial Statement Findings

Internal Control over Financial Reporting

None

Compliance and Other Matters

None

Judicial Expense Fund of the Twenty-First Judicial District Court

Amite, Louisiana

Summary Schedule of Prior Findings
For the Year Ended December 31, 2024

Ref #	Fiscal Year Findings		Corrective Action Taken
	Initially Occurred	Description of Findings	

Internal Control over Financial Reporting

None

Compliance and Other Matters

None

Note: This schedule has been prepared by the management of the Judicial Expense Fund of the Twenty-First Judicial District Court.

**JUDICIAL EXPENSE FUND OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT**

STATEWIDE AGREED UPON PROCEDURES ENGAGEMENT

FOR THE YEAR ENDED DECEMBER 31, 2024

Dennis E. James, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehricht, CPA
Megan E. Lynch, CPA
B. Jacob Steib, CPA
Lauren Kimble Smith, CPA
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Independent Accountants' Report on Applying Agreed-Upon Procedures for the Year Ended December 31, 2024

Honorable Jeffery T. Oglesbee, Chief Judge
and Honorable Judges
Twenty-First Judicial District Court
Amite, Louisiana

Louisiana Legislative Auditor
Baton Rouge, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The Twenty-First Judicial District Court's (the "District Court") management is responsible for those C/C areas identified in the SAUPs.

The District Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, the 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 detailed in Schedule "A."

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

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

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

James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

June 25, 2025

1) *Written Policies and Procedures*

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - iii. ***Disbursements***, including processing, reviewing, and approving.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - iv. ***Receipts / Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - v. ***Payroll / Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - **Results:** The District does have a policy on contracting, however it does not contain items (1) types of services requiring written contracts, (3) legal review, and (4) approval process
 - vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

ix. *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

6) Credit Cards / Debit Cards / Fuel Cards / Purchase Cards (Cards)

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit / debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - **Results:** No exceptions were noted as a result of the above listed procedures.
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
 - **Results:** No exceptions were noted as a result of the above listed procedures.
- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business / public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.
- **Results:** For seven of the selected transactions there was no written documentation of the business / public purpose.



George R. Coxen, Jr.
Judicial Administrator

Twenty-First Judicial District Court

State of Louisiana
Parishes of
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June 27, 2025

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RE: Judicial Expense Fund Statewide Agreed Upon Procedures

The 21st JDC will review and amend the policy and procedures manual on a continuous basis with particular focus on updating the policies regarding Contracting to include written policies for the types of services, the approval process, legal review if necessary and a monitoring process.

The seven transactions selected did contain all supporting documentation, however not enough detail explaining the business/public purposes. Steps have already been taken to improve the collection of the business / public purpose when using credit cards to purchase items. A meeting of the appropriate staff was conducted to express the importance of this matter and ways to improve the process in the future.

Sincerely,

George R. Coxen, Jr.

George R. Coxen, Jr.
21st Judicial Administrator