



Luther Speight & Company
Certified Public Accountants and Consultants

FUNDS ON DEPOSIT

**CLERK OF CIVIL DISTRICT COURT
FOR THE PARISH OF ORLEANS**

**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

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Luther Speight & Company
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Chelsey Richard Napoleon,
Clerk of Civil District Court for the Parish of Orleans

We have audited the accompanying combined statement of financial position of the funds on deposit of the Clerk of Civil District Court for the Parish of Orleans (the Clerk), as of December 31, 2019, and the related notes to the financial statements, which collectively comprise the Clerk's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the funds on deposit of the Clerk, as of December 31, 2019 in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-6 be presented to supplement the basic financial statement. Such information, although not a part of the basic financial statement, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statement 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.

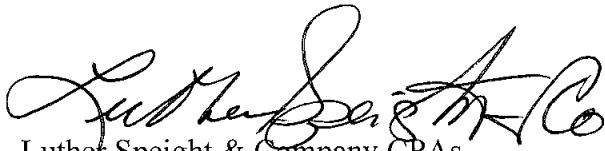
Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that comprise the Clerk's statement of financial position of the funds on deposit. The schedule of changes in fiduciary liabilities is presented for purposes of additional analysis and is not a required part of the basic financial statement.

The schedule of changes in fiduciary liabilities and the schedule of compensation, benefits and other payments to agency head or chief executive officer are the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of changes in fiduciary liabilities and the schedule of compensation, benefits and other payments to agency head or chief executive officer are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2020, on our consideration of the Clerk'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 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 Clerk's internal control over financial reporting and compliance.



Luther Speight & Company CPAs
New Orleans, Louisiana
May 11, 2020

**CLERK OF CIVIL DISTRICT COURT
FOR ORLEANS PARISH**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019**

This management discussion and analysis of the Registry of the Court, Appeals Fund, Jury Fund, Title II Fund, Savings Account, Petty Cash Fund and Domestic Fee Fund of the Clerk of Civil District Court of Orleans Parish provides an overview of the financial activities of these funds for the year ended December 31, 2019.

Financial Highlights

Each of these Funds are fiduciary (agency) funds maintained by the Clerk of Civil District Court of Orleans Parish. The assets in each fund equal the liabilities in each fund. Assets consist entirely of cash or cash equivalents in banks and investments. The Funds are custodial in nature and do not involve measurement of the results of operations. The Funds use the modified accrual basis of accounting. There are no budgets prepared for either of the Funds because the changes in assets and liabilities are determined entirely by either the legal filings and deposit requirements determined on a case-by-case basis by the Civil District Court during the year or determined by deposits received that are in part due to others.

Overview of the Financial Statements

The accompanying financial statements consist of a statement of financial position for the seven funds on deposit and a supplementary schedule of changes in fiduciary liabilities for the funds. It does not present information on the Orleans Parish Judicial Expense Fund nor does it provide a government-wide perspective of the Civil District Court of Orleans Parish.

The statement of financial position provides information only on each of the seven funds controlled by the Clerk of the Civil District Court of Orleans Parish and the supplementary information only provides information on each fund. A summary of each fund is as follow:

- The **Registry of the Court Fund** accounts for funds that have been ordered by the Court to be held on deposit until judgment has been rendered in Court litigation. These funds are withdrawn only upon order of the Court to named recipients.
- The **Appeals Fund** accounts for deposits with the Clerk's Office from plaintiffs or defendants who have requested an appeal to an Appellate Court. Funds are disbursed after costs are calculated and the information is ready to be transferred to an Appellate Court.
- The **Jury Fund** accounts for funds that have been collected to cover the cost of having a jury trial. The funds are withdrawn only once a Court Order has been received detailing how the funds should be disbursed.

**CLERK OF CIVIL DISTRICT COURT
FOR ORLEANS PARISH**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Continued,

- **Petty Cash account** was established by the Clerk to provide an efficient process to receive funds from lawyers for fees related to services provided by the Clerk and the Sheriff. The funds received by the Clerk are for fees for filings in multiple cases, fees for recording documents, and fees due to the Sheriff.

- **Domestic Fee Account** was established by state law and provides that the Clerk shall collect from every person filing any suit or proceeding in Civil District Court for the parish of Orleans, Domestic Relations Section, a nonrefundable fee of ten dollars per such suit. This law further provides that the Clerk, within thirty (30) days of the close of each fiscal year, shall remit all costs collected pursuant to that Section to be deposited in the state treasurer's account for credit to a special fund after meeting the requirements of Article VII, Section 9 of the Constitution of Louisiana.

- **Title II Account and Savings Account** are both accounts established by the Clerk to account for funds maintained by the Clerk as custodian in prior years. These funds are not used for the operations of the Clerk's office. These accounts continue to be held by the Clerk as the custodian.

At December 31, 2019, the cash and cash equivalent total balance for the funds on deposit was \$44.9 million. The detail balances for each respective fund is as follows:

Registry Fund	\$34,555,867
Appeals Fund	2,958,172
Jury Fund	7,319,049
Title II	3,982
Savings	3,431
Petty Cash Fund	25,420
Domestic Fee	11,594
	<u>\$44,877,515</u>

The cash and cash equivalent balances were primarily due to litigants, undistributed interest that was due to the Judicial Expense Fund (JEF), and 50% to the litigants and other unsettled deposits. The cash balance in the Appeals Fund also includes cash totaling \$41,456 transferred to the Fund to cover the escrow for pre-1990 litigant deposits.

**CLERK OF CIVIL DISTRICT COURT
FOR ORLEANS PARISH**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Continued,

The fiduciary liability due to litigants for the Registry Fund and Appeals Fund were recorded at \$34.5 million and \$2.6 million respectively. The Jury fund reflected a fiduciary liability balance of \$6.6 million.

The Registry of the Court Fund, Appeals fund, and Jury fund fiduciary liabilities are solely driven by orders of the Court and do not reflect financial trends that are subject to meaningful analysis.

During the 2007 year, the Clerk established an escrow liability to account for litigant deposits that pre-date the prior Clerk's tenure but had not been fully identified as to the amount. The escrow was established at a level of \$41,456 that represented 10% of the reconciled litigant liability for the year ended December 31, 2007. The Clerk has determined that this escrow is adequate and therefore has not increased the amount for the year ended December 31, 2019.

Interest earned on the funds deposited in the Registry of the Court is divided between Judicial Expense Fund and cases with deposits with the Registry of the Court Fund.

The Notes to the Financial Statements provide additional information that is essential for a full understanding of the data provided in the fund financial statements. This financial report is designed to provide a general overview of the operations of the Registry of the Court, Appeals Fund, Jury Fund, Title II Fund, Savings Account, Petty Cash Fund and Domestic Fee Fund of the Clerk of Civil District Court of Orleans Parish for those who have an interest in the finances of these seven (7) funds. If you have any questions about this report or need additional information, contact Ms. Chelsey Richard Napoleon, Clerk of Civil District Court, 421 Loyola Avenue, Room 402, New Orleans, Louisiana 70112.

BASIC FINANCIAL STATEMENT

CLERK OF CIVIL DISTRICT COURT FO THE PARISH OF ORLEANS
STATEMENT OF FINANCIAL POSITION OF FUNDS ON DEPOSIT
AS OF DECEMBER 31, 2019

ASSETS

	<u>Registry Fund</u>	<u>Appeals Fund</u>	<u>Jury Fund</u>	<u>Title II</u>	<u>Savings</u>	<u>Petty Cash Fund</u>	<u>Domestic Fee</u>	<u>Totals</u>
Cash & Cash Equivalents	\$ 34,555,867	\$ 2,958,172	\$ 7,319,049	\$ 3,982	\$ 3,431	\$ 25,420	\$ 11,594	\$ 44,877,515
Total Assets	<u>34,555,867</u>	<u>2,958,172</u>	<u>7,319,049</u>	<u>3,982</u>	<u>3,431</u>	<u>25,420</u>	<u>11,594</u>	<u>44,877,515</u>

LIABILITIES

Due to City of New Orleans	-	-	-	-	-	-	-	-
Unsettled Deposits	-	-	-	3,982	3,431	25,420	11,594	44,427
Due to JEF	84,752	-	-	-	-	-	-	84,752
Pre 1990 Litigant Deposits	-	41,456	-	-	-	-	-	41,456
Interest to be Allocated	-	347,907	759,187	-	-	-	-	1,107,094
Due to Litigants	34,471,115	2,568,809	6,559,862	-	-	-	-	43,599,786
Other	-	-	-	-	-	-	-	-
Total Liabilities	<u>\$ 34,555,867</u>	<u>\$ 2,958,172</u>	<u>\$ 7,319,049</u>	<u>\$ 3,982</u>	<u>\$ 3,431</u>	<u>\$ 25,420</u>	<u>\$ 11,594</u>	<u>\$ 44,877,515</u>

The accompanying notes are an integral part of this financial statement.

**CLERK OF CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General- The Civil District Court of Orleans Parish was created by LSA-R.S. 13:1136. The Registry of Court fund of the Civil District Court (CDC) was created by LSA-R.S. 13:1305.

The Clerk of Civil District Court is the custodian of the Registry of Court Fund, the Appeals Fund, and the Jury Fund. The Clerk is required to receive cash and/or property deposits according to court order, which will remain the cash and/or property of the litigants until the Clerk is court ordered to disburse the cash and/or property. The Registry of Court, Appeals, and Jury funds are distinct responsibilities within the Clerk of Civil District Court. However, these funds do not purport to and do not present the basic financial statements of the Clerk of Civil District Court taken as a whole.

Certain administrative expenses associated with the Registry of Court Fund are paid from a portion of the interest earned from the state authorized investment of these funds while held on deposit.

The Clerk of Civil District Court also maintains certain other accounts that are fiduciary in nature but are not subject to court orders. These accounts are the 1) Petty cash account, 2) Domestic fee account, 3) Title II account, and 4) Savings account. These accounts support various activities that are directly related to the Clerk of Civil District Court's office.

Basis of Presentation- The accompanying statement of financial position of the Funds on Deposit have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) 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.

Reporting Entity- The Clerk of Civil District Court is an independently elected official. However, the Registry of Court fund for which the Clerk of Civil District Court has fiduciary responsibility functions by court order.

**CLERK OF CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Continued,

The accompanying financial statement and supplementary information do not present information on the Orleans Parish Judicial Expense Fund, the general government services provided by that governmental unit, or any other governmental units that comprise the financial reporting entity.

Fund Accounting and Basis of Accounting- The Clerk of Court uses fund accounting to report on its financial position. 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. Funds of the Clerk of Court are classified as fiduciary (agency) funds. These funds are described as follows:

Fiduciary Funds – Agency funds- The Registry of the Court Fund, Appeals Fund, and Jury Fund account for assets held by the Clerk of Civil District Court as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, and use the modified accrual basis of accounting.

Registry of Court Fund - The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the Court to be held on deposit until judgment has been rendered in court litigation. These funds are withdrawn only upon order of the court to named recipients. Interest is earned on the funds on deposit with the Registry of the Court. This interest is allocated 50% to the Judicial Expense Fund and 50% to the respective litigant accounts.

Appeals Fund - The Appeals Fund, as provided by Louisiana Revised Statute 13:842 consists of estimated appeal payments of cost for filing an appeal with the appellate court. Because the costs are estimated, any funds remaining after the actual costs have been determined are refunded to the respective litigant.

Jury Fund - The Jury Fund, as provided by Louisiana Revised Statute 13:3049 consists of furnished deposits for estimated juror cost rendered during litigation. Because the costs are estimated, any funds remaining after the actual costs have been determined are refunded.

**CLERK OF CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Continued,

Petty Cash Account

The Petty Cash account was established by the Clerk to provide an efficient process to receive funds from lawyers for fees related to services provided by the Clerk and the Sheriff. The funds received by the Clerk are for fees for filings in multiple cases, fees for recording documents, and fees due to the Sheriff. Disbursements are made from the petty cash account to the Sheriff's office, land records division, and civil division. Any remaining funds are refunded to the remitter from the petty cash fund.

Domestic Fee Account

LSA-R.S. 13:1141 *Domestic Relations Section; nonrefundable fee; assessment and disposition* provides for the Clerk of Civil District Court for the Parish of Orleans, except as otherwise provided by law and subject to the provisions of the Code of Civil Procedure Article 5181 et seq., shall collect from every person filing any suit or proceeding in Civil District Court for the parish of Orleans, Domestic Relations Section, a nonrefundable fee of ten dollars per such suit. This law further provides that the Clerk, within thirty (30) days of the close of each fiscal year, shall remit all costs collected pursuant to that Section to be deposited in the state treasurer's account for credit to a special fund after meeting the requirements of Article VII, Section 9 of the Constitution of Louisiana.

Title II Account and Savings Account

In addition to the Registry funds, the Clerk of Civil District Court is the custodian of the Title II and Savings Accounts. This is not money used for the operations of the Clerk's office. These accounts are held by the Clerk as the custodian.

NOTE 2: CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents- Cash and Cash Equivalents include amounts in demand deposits, interest-bearing deposits, and time deposits. Under state law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Cash and cash equivalents include all highly liquid investments. For the year ended December 31, 2019, the Clerk of Court has cash and cash equivalents totaling \$44,877,515.

**CLERK OF CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Continued,

Investments- Investments are limited by R.S.33:2955 and Clerk of Court's investment policy. Original maturities of investments that exceed 90 days are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

These deposits are stated at cost, which approximates market. As of December 31, 2019, the Clerk of Court recorded collected balances per bank of \$44,877,515. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. As of December 31, 2019, bank account balances were insured by federal depository insurance with 100 percent of the excess balance collateralized by pledged securities held in the name of the Clerk of Court.

Louisiana Revised Statutes authorize the Civil District Court to invest in direct United States Treasury obligations, bonds, debentures, notes or other indebtedness issued or guaranteed by U.S. government instrumentalities which are federally sponsored or federal agencies that are backed by the full faith and credit of the United States; short-term repurchase agreements; and time certificates of deposit at financial institutions, state banks and national banks having their principal offices in Louisiana.

Credit Risk

Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. All of the Clerk of Court's funds were invested in very liquid instruments that were guaranteed by the U.S. Government. Accordingly, the Clerk of Court was not subjected to credit risk as of December 31, 2019.

Custodial Credit Risk

Custodial credit risk is defined as the risk that, in the event of the failure of the counterparty, the Clerk of Court will not be able to recover the value of its investment of collateral securities that are in the possession of an outside party.

At December 31, 2019, the Clerk of Court was not exposed to custodial credit risk since the financial instruments are held in the name of the Clerk of Court.

**CLERK OF CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 3: BEGINNING BALANCE ADJUSTMENT

Management identified certain transactions from prior years that needed to be adjusted so that Ending Liabilities were accurately stated. The Beginning Balance Adjustment totaled \$65,074 and is shown on the Schedule of Changes in Fiduciary Liabilities for the year ended December 31, 2019.

NOTE 4: SUBSEQUENT EVENTS

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) spread across multiple countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the United States have declared a state of emergency. It is anticipated that these impacts will continue for some time. Future potential impacts may include disruptions of operation of the Court or restrictions on Clerk of Court employees' ability to work.

Management evaluated subsequent events as of May 11, 2020, which is the date these financial statements were available to be issued. Management has noted that there are no additional disclosures or adjustments to these financial statements required.

SUPPLEMENTARY INFORMATION

CLERK OF CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
SCHEDULE OF CHANGES IN FIDUCIARY LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Registry Fund	Appeals Fund	Jury Fund	Title II	Savings	Petty Cash Fund	Domestic Fee	Total
ADDITIONS:								
Deposits	\$ 7,094,609	\$ 406,520	\$ 819,866	\$ -	\$ -	\$ -	\$ 15,092	\$ 8,336,087
Interest earned	169,508	34,418	85,502	-	44	334	59	289,865
Total additions	<u>7,264,117</u>	<u>440,938</u>	<u>905,368</u>	<u>-</u>	<u>44</u>	<u>334</u>	<u>15,151</u>	<u>8,625,952</u>
REDUCTIONS:								
Payments	12,188,041	262,152	449,855	-	-	-	15,302	12,915,350
Refunds	-	-	-	-	-	-	-	-
Total reductions	<u>12,188,041</u>	<u>262,152</u>	<u>449,855</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,302</u>	<u>12,915,350</u>
Changes in Fiduciary Liabilities	<u>(4,923,924)</u>	<u>178,786</u>	<u>455,513</u>	<u>-</u>	<u>44</u>	<u>334</u>	<u>(151)</u>	<u>(4,289,398)</u>
Beginning Balance of Liabilities	39,544,865	2,779,386	6,863,536	3,982	3,387	25,086	11,745	49,231,987
Beginning Balance Adjustment	<u>(65,074)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(65,074)</u>
Ending Balance of Liabilities	<u>\$ 34,555,867</u>	<u>\$ 2,958,172</u>	<u>\$ 7,319,049</u>	<u>\$ 3,982</u>	<u>\$ 3,431</u>	<u>\$ 25,420</u>	<u>\$ 11,594</u>	<u>\$ 44,877,515</u>

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



Luther Speight & Company
Certified Public Accountants and Consultants

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*

To the Honorable Chelsey Richard Napoleon
Clerk of Civil Court for the Parish of Orleans

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 Statement of Financial Position of the Funds on Deposit with the Clerk of Civil District Court for the Parish of Orleans (the Clerk), as of December 31, 2019 and the related notes to the financial statements, and have issued our report thereon dated May 11, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk'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.

Continued,

Compliance and Other Matters

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



Luther Speight & Company CPAs
New Orleans, Louisiana
May 11, 2020

**CLERK OF CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
SCHEDULE OF FINDINGS AND MANAGEMENT'S RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2019**

Section I – Summary of Auditor's Results

Financial Statements

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

Internal Control Over Financial Reporting:

Material weakness(es) identified? yes no

Significant deficiency(s) identified
not considered to be material weaknesses? yes no

Noncompliance material to financial statements noted? yes no

Federal Awards (Not Applicable)

**CLERK OF CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
SCHEDULE OF FINDINGS AND MANAGEMENT'S RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2019**

There were no findings noted for the year ended December 31, 2019.

**CLERK OF CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
UPDATE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019**

There were no findings noted in the prior year audit.

**CLERK OF CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2019**

Agency Head Name:

Honorable Chelsey Richard Napoleon
Clerk of Civil Court for the Parish of Orleans
January 1, 2019 through December 31, 2019

Purpose	Amount
Salary	
Benefits-insurance	
Benefits-retirement	
Benefits: <list any other here>	
Car allowance	
Vehicle provided by government	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	
Continuing professional education fees	
Housing	
Unvouchered expenses	
Special meals	

Note: The Clerk’s compensation and fringe benefits are the subject of Stagni & Company CPAs report of the Salary Fund for the Clerk of Civil District Court for the Parish of Orleans. We have confirmed that the above compensation schedule will be completed and presented as a supplemental schedule within that auditor’s report.



Luther Speight & Company
Certified Public Accountants and Consultants

CLERK OF CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS

AGREED UPON PROCEDURES REPORT

FOR THE YEAR ENDED DECEMBER 31, 2019

**CLERK OF CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS
AGREED UPON PROCEDURES REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019**

The Statewide Agreed Upon Procedures engagement for the Clerk of Civil District Court (Clerk) is performed by the firm of Stagni & Company CPAs for the year ended December 31, 2019. The firm performs the independent audit of the Clerk's Salary Fund that includes the primary operating activities of the Clerk's office. Accordingly, the Statewide Agreed Upon Procedures are not applicable in connection with this report.