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FIFTEENTH JUDICIAL DISTRICT COURT  
-PROCEEDING BEFORE-

FINANCIAL REPORT

JUNE 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the clerk and other agencies to public officials. The report is available for public inspection at the fiscal management office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date June 30, 2000

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**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Ben Aaron, Jr.  
Fifteenth Judicial District Court  
Judicial Expense Fund  
Crawley, Louisiana

We have audited the accompanying general purpose financial statements of the Fifteenth Judicial District Court Judicial Expense Fund as of and for the year ended June 30, 1990, as listed in the table of contents. These general purpose financial statements are the responsibility of the Fifteenth Judicial District Court Judicial Expense Fund's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Fifteenth Judicial District Court Judicial Expense Fund as of June 30, 1990, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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To the Honorable Ben Aaron, Jr.  
Fifteenth Judicial District Court  
Judicial Expense Fund  
Covington, Louisiana

In accordance with Government Auditing Standards, we have also issued our report dated December 29, 2020, on our consideration of the Fifteenth Judicial District Court Judicial Expense Fund's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with government auditing standards and should be read in conjunction with this report in considering the results of our audit.

*Broussard Pouché, Louis & Beauvois, L.L.P.*

Covington, Louisiana  
December 29, 2020

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**(Combined Elements - QY50Y50)**

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FIFTEENTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND

COMBINED BALANCE SHEET -  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 June 30, 1990

ACCOUNT	<u>Governmental Funds</u>		General Fund Assets	Totals (Memorandum Only)
	<u>General Fund</u>	<u>Special Revenue Fund</u>		
Cash and cash equivalents	\$ 182,818	\$ 348,277	\$ -	\$ 531,095
Certificates of deposits	1,278,000	800,000	-	2,078,000
Accounts receivable	13,428	-	-	13,428
Accounts interest receivable	8,018	8,018	-	16,036
Prepaid expenses	43,898	14,078	-	57,976
Furniture and equipment	-	-	871,013	871,013
<b>Total assets</b>	<b>3,118,152</b>	<b>1,168,363</b>	<b>1,871,013</b>	<b>6,157,528</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
accounts payable	\$ 128,818	\$ 78,188	\$ -	\$ 207,006
<b>FUND EQUITY</b>				
Investment in general fixed assets	\$ -	\$ -	\$ 871,013	\$ 871,013
Fund balance:				
Unreserved - undesignated	2,189,334	391,696	-	2,581,030
Total fund equity	2,189,334	391,696	1,871,013	4,452,043
<b>Total liabilities and fund equity</b>	<b>2,318,152</b>	<b>469,884</b>	<b>1,871,013</b>	<b>4,659,049</b>

See NOTES TO FINANCIAL STATEMENTS.

FIFTEENTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - ALL GOVERNMENTAL FUND TYPES  
 Year Ended June 30, 2000

	General	Excise	Totals (Difference)
			Only
<b>Revenues:</b>			
Aquida Parish court fees	\$ 40,040	\$ -	\$ 40,040
Lafayette Parish court fees	108,000	-	108,000
Vermilion Parish court fees	28,000	-	28,000
Investment income	47,773	21,183	68,956
IN HOOD premium	181,728	-	181,728
Other income	5,950	3,518	9,468
Administrative collection fees	-	483,258	483,258
Total revenues (forward)	\$ 402,831	\$ 486,959	\$ 889,790
<b>Expenditures:</b>			
Automobile expense	\$ 44,897	\$ -	\$ 44,897
Professional services	7,400	1,370	8,770
Ad hoc judges' expenses	17,127	-	17,127
Court delay reduction	3,407	-	3,407
Dues and subscriptions	4,350	1,300	5,650
Drug court grant	4,400	-	4,400
Weekly tree grant	-	1,800	1,800
Compensation supplements and benefits: Bookkeeper, secretarial, and administration	40,137	-	40,137
Court reports	2,348	-	2,348
Child Support salaries and benefits	-	514,405	514,405
Insurance - law clerks	58,770	-	58,770
Equipment rental outlay	24,187	13,400	48,047
Insurance	18,328	-	18,328
Judges' meetings	4,488	-	4,488
Library expense	7,514	1,100	8,614
Miscellaneous	11,894	1,514	13,408
Office expenses, services, and small equipment	26,138	3,033	29,171
Parking fees	4,688	2,100	6,788
Postage	4,800	4,740	9,540
Security expense	28,500	-	28,500
Software and training	3,190	-	3,190
Supplies	-	8,500	8,500
Telephone	23,870	-	23,870
Travel and seminars	47,433	28,477	75,910
Uniforms and robes	3,822	1,800	5,622
Total expenditures (forward)	\$ 422,524	\$ 488,822	\$ 911,346



SUPERIOR JUDICIAL DISTRICT COURT  
 JUDICIAL DEFENSE FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - ALL GOVERNMENTAL FUND TYPES  
 Year Ended June 30, 2003

	<u>GENERAL</u>	<u>REVENUE</u>	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
Total revenues (forwarded)	\$ 426,814	\$ 418,348	\$ 845,162
Total expenditures (forwarded)	<u>426,524</u>	<u>426,524</u>	<u>853,048</u>
Excess of revenues over expenditures	\$ 29,290	\$ 28,424	\$ 57,714
Fund balances, beginning	<u>1,182,504</u>	<u>882,218</u>	<u>2,064,722</u>
Fund balances, ending	<u>\$1,211,794</u>	<u>\$ 910,642</u>	<u>\$2,122,436</u>

(See Notes to Financial Statements.)

FIFTEENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CARRIED IN FUND  
BALANCED - BUDGET (GRAND TOTAL) AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUND TYPES  
YEAR ENDED June 30, 2020

	General Fund		Variance: Favorable Unfavorable
	Budget	Actual	
<b>Revenues:</b>			
Amelia Parish court fees	\$ 42,500	\$ 42,045	\$ 455
LaFayette Parish court fees	104,000	104,000	0
Warrilton Parish court fees	25,700	24,565	1,135
Investment income	80,000	67,775	12,225
2% bond premium	140,000	141,705	(1,705)
Other income	-	3,818	(3,818)
Administrative collection fees	-	-	-
<b>Total revenues (forward)</b>	<b>\$492,200</b>	<b>\$483,838</b>	<b>\$8,362</b>
<b>Expenditures:</b>			
Automobile expense	\$ 78,000	\$ 48,887	\$ 29,113
Professional services	4,281	3,455	826
Ad hoc Judge's expense	4,075	13,727	(9,652)
Court delay reduction	-	3,557	(3,557)
Data and subscriptions	3,000	4,550	(1,550)
Drug Court grant	-	4,000	(4,000)
Family Tree grant	-	-	-
Competition supplements and benefits:			
Bookkeeper, secretarial, and administration	84,218	61,225	23,000
Court reports	3,500	3,248	252
Child Support salaries and benefits	-	-	-
Insurance - law clerks	94,000	62,712	31,288
Equipment capitalizing	40,000	24,287	15,713
Insurance	21,200	25,200	(4,000)
Judges' meetings	2,200	4,400	(2,200)
Library expense	2,200	7,714	(5,514)
Miscellaneous	8,700	21,884	(13,184)
Office equipment, services, and small equipment	45,400	28,325	17,075
Parking fees	12,000	4,000	8,000
Postage	3,000	4,995	(1,995)
Security expense	15,000	28,765	(13,765)
Software and training	-	2,125	(2,125)
Supplies	-	-	-
Telephones	21,400	23,475	(2,075)
Travel and seminars	88,000	49,435	38,565
Uniforms and robes	7,000	7,001	(1)
<b>Total expenditures (forward)</b>	<b>\$628,828</b>	<b>\$622,528</b>	<b>\$6,300</b>

<u>Special Revenue Fund</u>		
Budget	Actual	Variance: Favorable (Unfavorable)
\$ -	\$ -	\$ -
-	-	-
-	-	-
30,000	31,781	1,781
-	-	-
-	3,310	3,310
<u>430,000</u>	<u>432,750</u>	<u>27,750</u>
<u>\$ 430,000</u>	<u>\$ 432,750</u>	<u>\$ 27,750</u>
\$ -	\$ -	\$ -
5,000	1,310	3,690
-	-	-
-	1,350	11,300
-	-	-
30,000	5,000	5,000
-	-	-
-	-	-
102,000	114,420	12,420
-	-	-
5,000	10,000	10,000
-	-	-
-	1,304	11,304
-	1,314	11,314
30,000	9,320	770
-	2,300	12,300
1,000	4,781	10,281
-	-	-
40,000	-	40,000
5,000	8,000	10,500
30,000	-	30,000
20,000	24,470	14,470
<u>1,000</u>	<u>1,821</u>	<u>1,821</u>
<u>\$ 430,000</u>	<u>\$ 432,821</u>	<u>\$ 27,821</u>

FIFTEENTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE - BUDGET (DAMP BASIS) AND ACTUAL  
 GENERAL AND SPECIAL REVENUE FUND TYPES  
 Year Ended June 30, 1979

	<u>Original Fund</u>		Variance - Favorable Unfavorable
	Budget	Actual	
Total revenues (forwarded)	\$ 488,800	\$ 429,818	\$ 58,982
Total expenditures (forwarded)	<u>428,824</u>	<u>422,824</u>	<u>65,960</u>
Excess (deficiency) of revenues over expenditures	\$ 195,976	\$ 7,994	\$ 187,982
Fund balances, beginning	<u>2,382,888</u>	<u>2,382,888</u>	<u>-</u>
Fund balances, ending	<u>\$2,578,852</u>	<u>\$2,390,882</u>	<u>\$ 187,970</u>

See Notes to Financial Statements.

<u>Special Revenue Fund</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (Unfavorable)</u>
\$ 468,000	\$ 478,200	\$ (10,200)
<u>468,000</u>	<u>468,420</u>	<u>420</u>
\$ -	\$ 12,400	\$ 12,400
<u>1,292,000</u>	<u>1,292,300</u>	<u>300</u>
<u>\$1,292,000</u>	<u>\$1,612,920</u>	<u>\$ 320,920</u>

FIFTEENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND

NOTES TO FINANCIAL STATEMENTS

Note 1. Introduction and Summary of Significant Accounting Policies

Introduction:

The Fifteenth Judicial District Court Judicial Expense Fund (the "Judicial Expense Fund") was created by Act No. 188 effective July 11, 1982, with the following specific provisions:

- (A) Monies earmarked for the Judicial Expense Fund are collected by the parishes of Acadia, Lafayette, and Iberville, and submitted to the Judicial Expense Fund on a monthly basis.
- (B) The judges may fix and pay from the Judicial Expense Fund, each of their COURT REPORTER'S SALARY.
- (C) The judges may appoint and pay from the Judicial Expense Fund such clerical, stenographic, research, administrative, or other personnel as they deem necessary to expedite the business and function of the court.
- (D) The judges may pay all or part of the cost of a law library for the court from money in the Judicial Expense Fund.
- (E) Prohibits any salary being paid to the judges out of the Judicial Expense Fund.

Summary of significant accounting policies:

The general purpose financial statements of the judicial expense fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accounting policies of the Judicial Expense Fund conform with generally accepted accounting principles as applicable to governmental entities. The more significant accounting policies of the judicial expense fund are described below:

Basis of presentation - fund accounting:

The accounts of the Judicial Expense Fund are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, revenues, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the restrictions, if any, on the spending activities. The various funds are summarized by type and grouped in the financial statements of this report as follows:

## NOTES TO FINANCIAL STATEMENTS

### Governmental Funds

Governmental funds are used to account for all or most of the governmental entity's general activities, including the collection and disbursement of earmarked monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt.

#### General Fund:

The General Fund is the general operating fund of the Judicial Expense Fund and accounts for all financial resources except those required to be accounted for in another fund. All general revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the General Fund.

#### Special Revenue Fund:

The special revenue fund is used to account for the proceeds of specific revenue resources that are legally restricted to expenditures for specified purposes.

### Account Groups

An account group is a reporting device to account for certain assets of the governmental funds not reported directly in those funds. The accounting and reporting treatment applied to the fixed assets associated with a fund is determined by its measurement focus. The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with the measurement of results of operations.

#### General Fixed Assets Account Group:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets account group, rather than in the governmental funds. In accordance with generally accepted accounting principles, no provision is made for depreciation of such assets in the General Fixed Assets Account Group.

All fixed assets are stated on the basis of historical cost. Assets acquired through gift or donation are recorded at their estimated fair value at time of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend the asset's life are not capitalized.

## NOTES TO FINANCIAL STATEMENTS

### Basis of accounting - measurement focus:

Basis of accounting refers to what revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements; measurement focus refers to what is being measured. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental funds use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spending resources." 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 current assets. Accordingly, they are said to present a summary of sources and uses of "available spending resources" during a period. The modified accrual basis of accounting is utilized by the governmental fund types. Their revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditure-driven grant revenues are recorded when the qualifying expenditures have been incurred and all other grant requirements have been met. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. Exceptions to this general rule include: (i) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued because they do not vest or accumulate; and (ii) principal and interest on general long-term debt which is recognized when due.

### Encumbrances:

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not utilized by the Judicial Expense Fund.

### Total columns on combined statements:

Total columns presented in the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other adjustments were made in the preparation of the totals; thus, they do not present consolidated information and do not purport to present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles.

### Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and



NOTES TO FINANCIAL STATEMENTS

assumptions that affect the reported amounts of assets and liabilities as the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

**Cash and cash equivalents:**

For purposes of reporting, the Judicial Expense Fund considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

**Budget practices:**

It is the policy of the Judicial Expense Fund to adopt its budget prior to the beginning of the fiscal year. The budget is adopted on a GRAP basis after a public hearing is held to obtain taxpayer comments. Amendments are made as deemed necessary.

**Note 2. Changes in General Fixed Assets**

A summary of changes in general fixed assets follows:

Furniture and equipment - June 30, 1999	\$437,800
Additions	<u>    24,000</u>
Furniture and equipment - June 30, 2000	<u>\$461,800</u>

Computer equipment and software purchased prior to 1990 represents approximately \$120,800 of the \$651,871 total of office furniture and equipment items shown in the general fixed asset account group.

**Note 3. Bond Forfeiture Income**

This source of funds was instituted by Louisiana Revised Statute 15:571.31 for bond forfeitures after June 30, 1990. The statute provides that 2% of all judgments of bond forfeitures collected by the district attorney shall be paid to the court fund of the parish where the bond was posted.

**Note 4. Cash and Certifications of Deposits**

Under State law, the District Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The District Court may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The district court fund may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount.

NOTES TO FINANCIAL STATEMENTS

These deposits are stated at cost which approximates market. Under State law, these deposits or the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and certificates of deposit at June 30, 2000, are secured as follows:

	Bank Balances	FDIC Insurance	Balance Insured
Cheating	\$ 184,500	\$ 184,500	\$ 184,500
Certificates of deposit	<u>3,078,880</u>	<u>3,078,880</u>	<u>-</u>
Total	<u>\$3,263,380</u>	<u>\$3,263,380</u>	<u>\$ 184,500</u>

Securities pledged and held  
by third-party bank, but  
not in the district court's  
name (category III) 132,540

Sum of FDIC insurance plus  
pledged securities over bank  
balances 3,030,840

NOTE 2. Accounts Receivable

The following is a summary of accounts receivable at June 30, 2000:

	Clerk of Court	SHERRILL	TOTAL
Acadia Parish	\$ 1,860	\$ -	\$ 1,860
Lafayette Parish	4,361	1,860	6,221
Vermilion Parish	<u>2,380</u>	<u>880</u>	<u>3,260</u>
Subtotal	<u>\$ 8,601</u>	<u>\$ 2,740</u>	<u>\$ 11,341</u>
Other accounts receivable			<u>2,150</u>
Total accounts receivable			<u>\$ 13,491</u>

NOTE 3. Fifteenth Judicial District Court Child Support Fund

The child support fund was established in January 1994 in accordance with Louisiana Revised Statute 46:129-5. It collects support payments on behalf of guardians who are being assisted by state aid. The child support fund is authorized to receive payment of non-support funds on behalf of the state of Louisiana. It is also authorized to collect an administrative fee of 50 greater than 1/4 of the funds due. The fees are used to fund the administrative cost of the expedited processing system and will be partially fund costs associated with a segregated family court within Fifteenth Judicial District Court.

NOTES TO FINANCIAL STATEMENTS

Note 7. Accounts payable

The following is a summary of accounts payable at June 30, 2009:

	Judicial Expense <u>Fund</u>	Child Support <u>Fund</u>
Trade accounts payable	\$ 1,865	\$ 45,165
Security guard union 1997-2008	43,845	38,480
Families in Need of Services	<u>201,028</u>	<u>          </u>
Total accounts payable	<u>246,738</u>	<u>83,645</u>

The Fifteenth Judicial District Court has been appointed as administrator of Families in Need of Services, a program to prevent children with disciplinary problems from entering the juvenile court system by counseling with parents or other agencies to correct behavioral problems. The Judicial Expense Fund, acting as administrative agent, received and disbursed the following with the remainder included in accounts payable at June 30, 2009, to fund compensation of the agency's appointed officers:

Balance, June 30, 1997	\$ 83,025
Received	48,880
Disbursed	<u>(148,880)</u>
Balance, June 30, 2009	<u>\$ 83,025</u>

Note 8. Fees, Compensation Supplements, and Reimbursements

The Judicial Expense Fund's general Fund has no full-time employees. Personnel assigned to the judiciary include secretaries, a receptionist, and court reporters. The personnel are paid by the respective three parishes of the Fifteenth Judicial District. Some supplements and reimbursements are funded by the Judicial Expense Fund's General Fund via payment to the respective parish governments. These reimbursements include wages, insurance, and retirement benefit costs. Compensation paid to law clerks assigned to the judiciary is established by the State and funded by other agencies. The Judicial Expense Fund pays health insurance premiums for the law clerks. Secretarial staff is compensated for additional duties such as bookkeeping and in the capacity of the rotating chief judge's secretary.

The employees working in the administrative offices of the child support fund include hearing officers, clerical staff, and court reporters. They are paid by the local parish government with full reimbursement from the Child Support Fund for their salaries and benefits. Miscellaneous relating to the benefit plans should be available in the financial statements of the three parish governments.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. Contingencies

Secretarial and clerical support staff of the Fifteenth Judicial District Court and the Child Support Fund are paid by the respective parish's police jury or consolidated government. The judges of the district as a whole are working to provide parity and uniformity in compensation and benefits. To date, it is uncertain if compensation has been provided in accordance with established policy. Additionally, it is uncertain which agency would be responsible if a liability exists. The amount of any potential liability has not yet been determined.



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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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To the Honorable Ron Aaron, Jr.  
Fifteenth Judicial District Court  
Judicial Expense Fund  
Covington, Louisiana

We have audited the general purpose financial statements of the Fifteenth Judicial District Court Judicial Expense Fund as of and for the year ended June 30, 2006, and have issued our report thereon dated December 29, 2006. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government auditing standards, issued by the comptroller general of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Fifteenth Judicial District Court Judicial Expense Fund's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, and grants, 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 tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards, which is described in the accompanying schedule of findings and questioned costs as item (2006-1).

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Fifteenth Judicial District Court Judicial Expense Fund's internal control over financial reporting to determine auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would

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Accountants

TO THE HONORABLE DON AMON, Jr.  
FIFTEENTH JUDICIAL DISTRICT COURT  
Judicial Expense Fund

and necessarily disclose all reportable conditions that are also considered to be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

This report is intended for the information and use of the Fifteenth Judicial District Court Judicial Expense Fund's management, the judges on bench, and the legislative auditor of the State of Louisiana, and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statutes 24:212, this report is distributed by the legislative auditor as a public document.

*Broussard, Pined, Lewis & Brown, L.L.P.*

Crowley, Louisiana  
December 28, 2022

FIFTEENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND

STATEMENT OF FINDINGS AND QUESTIONS COSTS  
Year Ended June 30, 1999

We have audited the financial statements of the Fifteenth Judicial District Court Judicial Expense Fund, as of and for the year ended June 30, 1999, and have issued our report thereon dated December 19, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 1999, resulted in an unqualified opinion.

**Section I. Summary of Auditor's Reports**

**a. Report on Internal Control and Compliance Material to the Financial Statements**

Internal Control									
Material Weaknesses	___	Yes	___	No	Reportable Conditions	___	Yes	___	No
Compliance									
Compliance Material to Financial Statements	___	Yes	___	No					

**b. Federal Awards**

Internal Control									
Material Weaknesses	___	Yes	___	No	Reportable Conditions	___	Yes	___	No

**Section II. Financial Statement Findings**

**2011-3 Budget Adoption**

**Criteria:** The operating budget for the year is required to be adopted prior to the beginning of the fiscal year.

**Finding and effect:** The budget adoption is reflected in the minutes dated July 19, 1999, which is after the beginning of the fiscal year.

**Questioned costs:**           

**Cause:** The earliest available meeting date to adopt the budget after the public hearing was not until July 19, 1999.

**Recommendation:** The budget process should begin sooner to allow enough time for budget adoption before the beginning of the fiscal year.

**Response:** The budget process will be handled sooner in the future. The budget for 2001 was adopted on May 9, 1999.

**Section III. Federal Award Findings and Questioned Costs**

No matters were noted relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, related to federal awards for the year ended June 30, 1999.

FIFTEENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND

COURSES OF PRIOR YEAR FINDINGS  
Year Ended June 30, 1999

**Section I. Internal Control and Compliance Material to the Financial Statements**

**Finding 8F-81 - Effectiveness in Budgeting**

Annual budgets and interim financial statements were not prepared in a manner that would parallel each other to allow comparison of actual expenditures to the approved budgeted amounts and amendments when required. The initial budget approved on June included broad categories or allowances, was on the cash basis and repeats much of the prior year financial and budget information with little modification. The judges do have to not monitor or amend the adopted budget or actively participate in year-round budgeting and financing processes.

Current status: Annual budgets were adopted and appropriately amended as necessary.

**Finding 8F-82 - Efficiency in Expenditure Approvals and Centralized Disbursements**

Expenditures approved during the year by judges on June and documented in minutes are not recorded as encumbrances and not always tracked through to the disbursement. The record of approval does not provide sufficient detail of the intended expense such as the period covered, when to disburse the funds, or which fund (the judicial expense fund or the child support fund) is responsible and controls do not always ensure timely disbursement. Communication with other agencies regarding shared costs should be improved and follow-up notations provided in the minutes or interim financial report. Some office expenses are paid directly to vendors while at times others are reimbursed upon submission of requests from individual judges. Centralized purchasing provides increased control over compliance with sales tax exemption, uniform receipt documentation, and disbursements to vendors.

Current status: There has been improvement in expenditure approval in the minutes and better communication regarding shared expenditures is currently taking place.

**Section II. Internal Control and Compliance Material to Federal Awards**

There were no matters reported relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, relating to federal awards for the year ended June 30, 1999.

**Section III. Management Letter**

There were no matters reported in a separate management letter for the year ended June 30, 1999.



FIFTEENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND

MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR Ended June 30, 2008

**Section I. Internal Control and Compliance Material to the Financial Statements**

**finding 2008-03**

corrective action planned: the court has already implemented procedures to insure that the budget is adopted prior to the beginning of future fiscal years. The budget for 2009 was adopted on May 8, 2008.

**Section II. Internal Control and Compliance Material to Federal Awards**

There were no matters reported relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, relating to federal awards for the year ended June 30, 2008.

**Section III. Management Letter**

There were no matters reported in a separate management letter for the year ended June 30, 2008.

responsible person: Judge Ron Aaron, Jr.