

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Court of Appeal, Fifth Circuit
State of Louisiana
Ortho, Louisiana

December 18, 1997



Financial and Compliance Audit Division

*Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor*

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**COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA
Shreve, Louisiana**

**Special Purpose Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended June 30, 1997**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and New Orleans offices of the Legislative Auditor.

December 18, 1997

COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA

Special Purpose Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended June 30, 1997

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December 18, 1997

Independent Auditor's Report
on the Financial Statements

**COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA
Gretna, Louisiana**

We have audited the accompanying special purpose (legal basis) financial statements of the Court of Appeal, Fifth Circuit, a court within Louisiana state government, as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of management of the Court of Appeal, Fifth Circuit. Our responsibility is to express an opinion on these 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. These 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.

As described in note 1-B to the financial statements, the accompanying special purpose financial statements present only the funds of the Court of Appeal, Fifth Circuit. As such, they present the appropriated and non-appropriated activity of the court that are part of the accounts and fund structure of the State of Louisiana. The General Appropriation Fund reflects appropriated activity of the court that is part of the General Fund of the State of Louisiana. The non-appropriated fund is an individual fund of the State of Louisiana not subject to budgetary control. Furthermore, the special purpose financial statements have been prepared on a legal basis of accounting, the purpose of which is to reflect compliance with the annual appropriation act for the appropriated fund and the financial position of the non-appropriated fund. These procedures differ from generally accepted accounting principles as described in the notes to the financial statements. Accordingly, the accompanying special purpose financial statements are not intended to and do not present financial position and results of operations in conformity with generally accepted accounting principles.

LEGISLATIVE AUDITOR

COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA
Audit Report, June 30, 1987

In our opinion, the special purpose financial statements referred to previously present fairly, in all material respects, the balances within the appropriated and non-appropriated funds of the Court of Appeal, Fifth Circuit at June 30, 1987, and the transactions of such funds for the year then ended, on the basis of accounting described in note 1-D.

In accordance with Government Auditing Standards, we have also issued a report dated December 16, 1987, on our consideration of the Court of Appeal, Fifth Circuit's internal control over financial reporting and our tests of compliance with certain provisions of laws and regulations.

In accordance with Louisiana Revised Statute 24:516, our report is intended for the information and use of the Court and its management and should be used solely as intended by the foregoing statute. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Daniel G. Kyle, CPA, CFE
Legislative Auditor

YEA:BJJ:eds

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COURT OF APPEAL, FIFTH CIRCUIT
 STATE OF LOUISIANA
 ALL APPROPRIATED AND NON-APPROPRIATED FUNDS

Balance Sheet (Legal Basis), June 30, 1997

	APPROPRIATED FUND - GENERAL APPROPRIATIONS	NON- APPROPRIATED FUND - FEE ACCOUNT	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and cash equivalents (note 1-C)	\$1,578	\$473,423	\$474,991
Receivables (note 2)	13,889	32,448	46,337
Interest receivable		6,807	6,807
Prepaid expenses	11,881	1,665	13,546
TOTAL ASSETS	\$21,458	\$514,343	\$535,801
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$12,840	\$4,080	\$16,920
Interest payables	6,807		6,807
Total liabilities	19,647	4,080	23,727
Fund Equity - fund balance - reserved (note 1)	11,811	510,264	522,075
TOTAL LIABILITIES AND FUND EQUITY	\$31,458	\$524,344	\$555,802

The accompanying notes are an integral part of this statement.

**COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA
ALL APPROPRIATED AND NON-APPROPRIATED FUNDS**

**Statement of Revenues, Expenditures,
and Changes in Fund Balances (Legal Basis)
For the Year Ended June 30, 1987**

	APPROPRIATED FUND - GENERAL APPROPRIATION	NON- APPROPRIATED FUND - FEE ACCOUNT	TOTAL (BUDGETARY BASED)
REVENUES			
Filing fees		\$287,700	\$287,700
Use of money and property - interest earnings		44,588	44,588
Total revenues	None	332,288	332,288
EXPENDITURES			
Appropriated expenditures:			
Personal services	\$1,810,588	90,434	2,803,084
Professional services	58,278	48,488	107,766
Travel and convention	87,373	8,732	106,104
Operating supplies and services	376,687	3,373	379,860
Capital outlay	55,888		55,888
Association dues	9,174	1,000	10,000
Non-appropriated expenditures - Judges'			
Supplemental Compensation Fund		7,600	7,600
Total expenditures	2,587,908	150,892	2,871,048
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(2,587,908)</u>	<u>132,212</u>	<u>(2,384,748)</u>
OTHER FINANCING SOURCES (uses)			
Operating transfers in	49,874		49,874
Operating transfers out		(49,874)	(49,874)
Transfers from Supreme Court	2,443,850		2,443,850
Total other financing sources (uses)	2,493,724	(49,874)	2,443,850
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(74,300)</u>	<u>73,338</u>	<u>58,137</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>28,220</u>	<u>620,810</u>	<u>651,038</u>
FUND BALANCES AT END OF YEAR	<u>\$11,081</u>	<u>\$693,954</u>	<u>\$712,155</u>

The accompanying notes are an integral part of this statement.

**COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA**

Notes to the Financial Statements
As of and for the Year Ended June 30, 1997

INTRODUCTION

The Court of Appeal, Fifth Circuit is a part of the State of Louisiana reporting entity, within the judicial branch of government. The court is provided for in Article V, Sections 8 through 13 of the Louisiana Constitution of 1874 and Sections 311 through 360 of Title 13 of the Louisiana Revised Statutes of 1950. The court's operations are funded through an annual lapsing appropriation made by the Louisiana Legislature and from self-generated revenues authorized by Louisiana Revised Statute (R.S.) 13:352. In addition to the fees mandated by R.S. 13:352 relative to appeals, applications for writs, motions filed on unlogged appeals, and answers to appeals, the court, in compliance with Act 83 of the 1985 Session of the Louisiana Legislature and in conformity with the Judges' Supplemental Compensation Fund, charges an additional fee of \$15. The total amount collected in connection with the Judges' Supplemental Compensation Fund is remitted to the Judicial Administrator's Office of the Supreme Court of Louisiana.

The Court of Appeal, Fifth Circuit has appellate jurisdiction as authorized under Article V, Section 5 of the Louisiana Constitution, which encompasses the parishes of Jefferson, St. Charles, St. James, and St. John the Baptist. The Court of Appeal, Fifth Circuit has supervisory jurisdiction, subject to the general supervisory jurisdiction of the Supreme Court of Louisiana, over all lower courts in all cases in which an appeal would extend to the court of appeal. The Fifth Circuit is domiciled in Gretna, Louisiana, and has 6 judges and 59 other employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The Governmental Accounting Standards Board (GASB) promulgates generally accepted accounting principles and reporting standards for state and local government. These principles are found in the Codification of Governmental Accounting and Financial Reporting Standards, published by the GASB. However, the accompanying financial statements have been prepared on a legal basis, which differs from generally accepted accounting principles as explained in the following notes.

B. REPORTING ENTITY

GASB Codification Section 2100 has defined the governmental reporting entity to be the State of Louisiana. The court is considered within the State of Louisiana reporting entity because the state exercises oversight responsibility and has accountability for fiscal matters as follows: (1) the state has control and exercises authority over budget

**COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA**

Notes to the Financial Statements (Continued)

netters; (2) state appropriators provide the largest percentage of total revenues; and (3) the court primarily serves state residents. The accompanying financial statements present information only as to the transactions of the court.

The accompanying financial statements represent activity of the court within the judicial branch of state government and, therefore, are a part of the fund and account group structure of the State of Louisiana and its general purpose financial statements. Annually, the State of Louisiana issues general purpose financial statements, which are audited by the Louisiana Legislative Auditor.

C. FUND ACCOUNTING

The Court of Appeal, Fifth Circuit uses fund accounting, along appropriation lines, to reflect its compliance with provisions of the annual appropriation act and to reflect the financial position and results of operations of its non-appropriated funds. This differs from the fund accounting of generally accepted accounting principles where the intent is to measure the financial position and results of operations of the governmental reporting entity as a whole. Therefore, the funds within the accompanying financial statements have been divided between appropriated and non-appropriated funds and not by the conventional fund types of generally accepted accounting principles.

The funds do not include any noncurrent assets or liabilities. Noncurrent assets, general fixed assets, and long-term liabilities are reflected in the State of Louisiana's general purpose financial statements.

The funds presented in the special purpose financial statements are described as follows:

General Appropriation Fund

The General Appropriation Fund provides for the general administrative expenditures of the court.

Non-Appropriated Fund - Fee Account

The Fee Account is used to account for filing fees and other revenues received by the court as provided by R.S. 10:362. Expenditures incurred in excess of the amount appropriated by the legislature (General Appropriation Fund) are funded from this account.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The funds in the accompanying financial statements measure the

COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA
Notes to the Financial Statements (Continued)

resources provided by the legislature to fund current-year expenditures and the use of those resources by the court. This differs from generally accepted accounting principles in which the measurement focus would be to measure the flow of current resources.

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements, regardless of the measurement focus applied. The accompanying financial statements reflect revenues and expenditures in accordance with applicable statutory provisions and regulations of the Judicial Budgetary Control Board. These legal requirements differ from generally accepted accounting principles as follows:

1. Revenues are recognized to the extent that they have been appropriated and not necessarily when measurable and available.
2. Expenditures are recognized to the extent that appropriation authority has been extended to the court and not necessarily when the fund liability has been incurred.

Under the foregoing legal provisions, the court uses the following practices in recognizing revenues and expenditures:

Revenues

Self-generated revenues, including interest income on donated deposits and certificates of deposits, are recorded when earned.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Furthermore, any expenditures of a long-term nature for which funds have not been appropriated during the current year is not recognized in the accompanying financial statements.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) in the year the court is authorized to receive or make the transfers. In addition, transfers from the Supreme Court are included on the financial statements as other financing sources. The transfer from the Supreme Court is the portion of the Court of Appeal, Fifth Circuit's state General Fund appropriation, which is recognized in the amount appropriated, to the extent withdrawn from the state treasury.

COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA
Notes to the Financial Statements (Continued)

E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are composed of the following:

Petty cash	\$124
Cash in demand accounts	128,877
Certificates of deposit	<u>758,000</u>
Total	<u>\$887,001</u>

Cash and cash equivalents are stated at cost, which approximates market. 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. These pledged 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. The court has deposit balances (collected bank balances) of \$1,010,688 at June 30, 1987, for which the court has control. These deposits are secured from risk by \$100,000 of federal deposit insurance (GASB Risk Category 1) and \$910,688 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Risk Category 3).

F. PREPAID ITEMS

The court establishes prepaid expenditures for membership dues, travel advances, and maintenance agreements. Payments made for such items that will benefit periods beyond June 30, 1987, are recorded as prepaid items.

G. GENERAL FIXED ASSETS

At the present time, the court maintains records only on its movable properties and does not account for land, buildings, and improvements used by the court. At June 30, 1987, the court has stewardship responsibility for \$1,320,437 in governmental movable property, valued at historical cost at the time of acquisition. The movable property is not reflected within the accompanying special purpose financial statements. A summary of changes in movable property follows:

**COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA**
Notes to the Financial Statements (Continued)

	July 1, 1996	Additions	Deletions	June 30, 1997
Furniture and fixtures	\$875,360	\$28,545	\$65,312	\$838,593
Library books	491,481	25,422		516,903
Total	\$1,337,133	\$53,967	\$65,312	\$1,325,788

H. LONG-TERM OBLIGATIONS

The court is by statute not allowed to incur bonded indebtedness and, therefore, no recognition within the accompanying financial statements is necessary. Furthermore, any long-term obligations of the court arising from leases, commitments, judgments, compensated absences, or any other sources are not recognized in the accompanying special purpose financial statements.

I. BUDGET PRACTICES

The general appropriation made for the operations of the court is an annual lapping appropriation. Amounts not expended or encumbered should be returned to the State General Fund on or before September 1, 1997.

The court has no encumbrances outstanding at June 30, 1997. The accompanying financial statements do not present a budgetary comparison because the appropriated fund is budgeted in lump sum and the non-appropriated fund is not subject to budgetary control. As provided by Act 35 of 1995, the Judicial Budgetary Control Board approved an original appropriation of \$2,443,853. The appropriation was also appropriated to the court any interest that it earns. There were no budget amendments.

J. JUDGES' SALARIES

The salaries of the judges are paid directly by the Supreme Court of Louisiana with warrants drawn on the state treasury and are not included in the expenditures of the accompanying financial statements.

K. LEAVE BENEFITS

Law clerks and secretaries employed by a particular judge are employees of that judge. As such, they are subject to the guidelines set forth by that particular judge. The clerk of court and central staff director are subject to the guidelines of the chief judge.

**COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA**
Notes to the Financial Statements (Continued)

Employees of the clerk of court's office and the central staff are allowed a maximum of 15 sick days per year and 20 days of annual leave per year. Those employees not using their allowable annual and sick leave are permitted to accumulate sick days up to, but not to exceed 30 days. Annual leave does not accumulate.

All employees receive one month with full pay for maternity/family leave, in addition to any other leave.

Upon termination of employment, all unused annual and sick leave is forfeited. There is no liability for unused leave payable at June 30, 1997.

L. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only (overhead) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations. Neither is such data comparable to a consolidation.

2. RECEIVABLES

The following is a summary of receivables at June 30, 1997:

	Appropriated Fund - General Appropriation	Non- Appropriated Fund - Fee Account	Total
Due from travel reimbursements	\$3,809		\$3,809
Due from judges' associates reimbursements	10,808		10,808
Use of ability and property - interest earnings		\$1,434	1,434
Filing fees		21,808	21,808
Copy fees		18	18
Total	<u>\$13,809</u>	<u>\$22,449</u>	<u>\$36,258</u>

3. PENSION PLANS

Substantially all employees of the court are members of the Louisiana Clerks' Retirement and Relief Fund (LCRRF) and the Louisiana State Employees Retirement System (LASERS). The LCRRF and LASERS are statewide cost-sharing, multiple-employer plans administered by separate boards of trustees. Both plans provide retirement, disability, and survivor's benefits to plan members and beneficiaries. Generally, permanent employees are eligible to participate

**COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA**

Notes to the Financial Statements (Continued)

in the retirement systems, with employee benefits vesting after 10 years of service. The systems issue annual publicly available financial reports that include financial statements and required supplementary information for the systems. The reports may be obtained by writing to the Louisiana Clerks Retirement and Relief Fund, 11745 Briarstone Avenue, Suite 01, Baton Rouge, Louisiana 70816, or by calling (504) 293-0162 and/or the Louisiana State Employees Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804, or by calling (504) 389-1700. Benefits granted by LASERS are guaranteed by the State of Louisiana by provisions of the Louisiana Constitution of 1974.

The contribution requirements of plan members and the cost are established and may be amended by the state legislature. The legislature annually sets the required employer contribution rate equal to the actuarially required employer contribution as set forth in R.S. 11:102. Employees contribute 8.25 percent (LCRRF) and 7.5 percent (LASERS) of covered salaries. The state is required to contribute 11 percent of covered salaries to LCRRF and 12.4 percent of covered salaries to LASERS. The court's employer contributions to LCRRF for the years ended June 30, 1997, 1996, and 1995, were \$25,582, \$25,595, and \$44,041, respectively, and to LASERS for the years ended June 30, 1997, 1996, and 1995, were \$180,870, \$158,053, and \$250,837, respectively, equal to the required contribution for each year for each retirement system.

**4. POSTEMPLOYMENT HEALTH CARE
AND LIFE INSURANCE BENEFITS**

The court provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the court's employees become eligible for these benefits if they reach normal retirement age while working for the court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the court. The court recognized the cost of providing these benefits (court's portion of premiums) as an expenditure when paid during the year, which totaled \$108,511 for the year ended June 30, 1997. The court's cost of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For the year ended June 30, 1997, the cost of retiree benefits for 12 retirees totaled \$12,858.

**5. JUDGMENTS, CLAIMS, AND
SIMILAR CONTINGENCIES**

Obligations and losses arising from judgments, claims, and similar contingencies are paid through the state's self-insurance fund or the state General Fund and are not reflected in the accompanying special purpose financial statements. The self-insurance fund is operated by the Office of Risk Management, the state agency responsible for the state's self-insurance program.

COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA
Notes to the Financial Statements (Continued)

6. LEASE OBLIGATIONS

Capital leases, which under generally accepted accounting principles would be an asset and liability of the court, are not reflected in the accompanying special purpose financial statements.

The court has a capital lease for a telephone system. The following is a schedule of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of June 30, 1997.

Fiscal year:	
1997-98	\$17,454
1998-99	8,727
Total minimum lease payments	<u>26,181</u>
Less - amount representing executory costs	<u>(1,812)</u>
Net minimum lease payments	24,369
Less - amount representing interest	<u>(2,528)</u>
Present value of net minimum lease payments	<u>\$21,841</u>

This lease agreement does not have a non-appropriation-exemptory clause that allows for lease cancellation if the Louisiana Legislature does not make an appropriation for their continuation during any future fiscal period. In addition, the court entered into an agreement (operating lease) with the Parish of Jefferson for rental on the fourth floor of the Gretna Courthouse Annex Building and for 40 parking spaces on July 1, 1995. A new lease agreement was entered into on October 10, 1995, and established rental payments at \$180,480 per year, payable by the court to the parish on a quarterly basis. The agreement terminated when the court elects to vacate the premises or when a permanent facility is available.

7. RESERVED FUND BALANCE

The Appropriated Fund - General Appropriation has a reserved fund balance totaling \$11,991. These funds are for prepaid expenditures for the 1997-98 fiscal year.

As shown in Statement A, the Non-Appropriated Fund - Fee Account has a reserve for continuing operations totaling \$800,164. These funds may be retained and used to defray the expenditures of the court as prescribed by R.S. 13:253.

COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA
Notes to the Financial Statements (Concluded)

8. DEFERRED COMPENSATION PLAN

Certain employees of the court participate in the Louisiana Deferred Compensation Plan adopted under the provisions of Internal Revenue Code Section 457. Complete disclosures relating to this statewide plan are available in the financial statements of the State of Louisiana.

9. RELATED PARTY TRANSACTIONS

Judge Edward Dubessne of the court has a partial interest in the Esperance Land Company. The court rents office space at a cost of \$400 per month from this company for Judge Dubessne's office in St. Charles Parish. Payments for the office space for the year ending June 30, 1997, totaled \$4,800.

**OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain a report on compliance with laws and regulations and on internal controls over financial reporting as required by Government Auditing Standards, issued by the Comptroller General of the United States. This report is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses in internal control or compliance matters that would be material to the presented financial statements.



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December 16, 1997

**Report on Compliance and on Internal Control Over Financial
Reporting Based on an Audit of the Financial Statements**

**COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA
Orleans, Louisiana**

We have audited the special purpose (legal basis) financial statements of the Court of Appeal, Fifth Circuit, a court within Louisiana state government, as of and for the year ended June 30, 1997, and have issued our report thereon dated December 16, 1997. 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 Court of Appeal, Fifth Circuit's special purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, 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 that are required to be reported herein under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Court of Appeal, Fifth Circuit's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the special purpose 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 over financial reporting that might 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 court's internal control over financial reporting and its operations that we consider to be material weaknesses.

COURT OF APPEAL, FIFTH CIRCUIT
STATE OF LOUISIANA
Compliance and Internal Control Report
December 10, 1997
Page 2

This report is intended for the information and use of the court and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Daniel G. Kyle, CPA, CFE
Legislative Auditor

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