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**SAMUEL W. STEVENS, III**

*Certified Public Accountant*

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**JUVENILE COURT FOR CADDO PARISH**

**SHREVEPORT, LOUISIANA**

**December 31, 1981**

Under provisions of statute, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the State House Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 7-7-84

**JUVENILE COURT FOR CADDO PARISH  
SHREVEPORT, LOUISIANA**

**December 31, 2002**

**SAMUEL W. STEVENS, III CPA**

P.O. Box 28037 • Shreveport, LA 71109 • (504) 488-2808

RECEIVED  
LEGISLATIVE AUDITOR

04 JUL -2 09 11:30

*Stevens*

June 28, 2004

Legislative Auditor

Attn: Engagement Processing

Post Office Box 54397

Baton Rouge, Louisiana 70804-5997

Re: Entity – Juvenile Court for Caddo Parish  
ID 9196  
Engagement – Audit  
Engagement Period – 01/01/02 to 12/31/03

Dear Legislative Auditor:

Please find enclosed a re-issue of the above referenced engagement. The re-issue is necessary to correct the following typing errors:

Combined Balance Sheet – All Fund Types and Account Groups.

- To include \$7,825 due from the Caddo Parish School Board.

Combined Statement of Revenues, Expenditures and Changes in Fund Balances.

- To correct Miscellaneous expenses for \$47.
- To record the Reopening of Year Fund Balances as stated in the prior year's report.

Yours truly,

*Samuel W. Stevens, III*

Samuel W. Stevens, III

**JUVENILE COURT FOR CADDO PARISH  
SHREVEPORT, LOUISIANA**

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# **SAMUEL W. STEVENS, III CPA**

P.O. Box 1583 • Meriden, Ct 06455 • (203) 238-3800

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## **INDEPENDENT AUDITOR'S REPORT**

Honorable Judges of the  
Juvenile Court for Caddo Parish

I have audited the accompanying general purpose financial statements of the Juvenile Court for Caddo Parish as of December 31, 2002, and for the year then ended as listed in the table of contents. These general purpose financial statements are the responsibility of the Juvenile Court for Caddo Parish's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The Juvenile Court for Caddo Parish is not required by law to adopt, and has not adopted, an annual budget for any of its governmental funds. Accordingly, a presentation to compare the actual results with the budget has not been prepared.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Juvenile Court for Caddo Parish as of December 31, 2002, and the results of its operations and the changes in fund balances for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated May 19, 2003 on my consideration of the Juvenile Court for Caddo Parish's internal control over financial reporting and on its 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 my audit.

May 19, 2003



**JENSEN COUNTY PROBATION DEPARTMENT  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**

December 31, 2003

**ASSETS**

Cash							
Receivables							
Administrative							
Louisiana Commission on Law Enforcement	1,000	-	-	-	-	-	1,000
Louisiana Office of Juvenile Delinquency	14,078	-	-	-	-	-	14,078
Caddo Parish School Board	1,000	-	-	-	-	-	1,000
Phone Commission	1,704	-	-	-	-	-	1,704
Due from other governmental agencies							
Caddo Parish	48,000	-	-	-	-	-	48,000
Fund assets							
Total assets	<u>46,782</u>	<u>10,127</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>62,899</u>

**LIABILITIES AND EQUITY**

Liabilities							
Accounts payable							
Due to other governmental agencies	25,380	-	-	-	-	-	25,380
Other	1,126	-	1,605	-	-	-	4,211
Due to others	<u>19,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,591</u>
Total liabilities	<u>46,006</u>	<u>-</u>	<u>1,605</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,572</u>
Fund assets							
Reserve for general fund assets						58,274	58,274
Fund liabilities							
Reserve for expenditures in other funds	41,125	10,127	-	-	-	-	51,252
Unreserved - unobligated	<u>41,125</u>	<u>10,127</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,252</u>
Total fund equity	<u>82,250</u>	<u>10,127</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>105,377</u>
Total liabilities and fund equity	<u>128,256</u>	<u>20,254</u>	<u>2,605</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>158,373</u>

See accompanying notes

**JUVENILE COURT FOR CALIBO PARISH**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**

For the year ended December 31, 2007

	Governmental Fund Type		Totals
	General	Special Revenues	(Miscellaneous only) 2007
<b>Revenues</b>			
<b>Intergovernmental:</b>			
<b>Grants:</b>			
Cade Parish School Board	\$ 34,269	\$ -	\$ 34,269
Louisiana Commission on Law Enforcement	45,205	-	45,205
State of Louisiana Judicial Branch	147,899	-	147,899
Child Support Hearing Office Fee	201,476	-	201,476
Court Fee and Fine	187,777	11,077	178,854
<b>Public Support:</b>			
Wills Knights	9,000	-	9,000
Donations	10,682	-	10,682
<b>Funding:</b>			
Federal Mentoring Program	3,888	-	3,888
Honor Commissions and vending machines	9,186	-	9,186
Interest	2,835	-	2,835
<b>Total revenues</b>	<u>762,714</u>	<u>11,077</u>	<u>753,637</u>
<b>Expenditures</b>			
<b>Current:</b>			
Professional services	18,151	-	18,151
Security	864	-	864
Office supplies	9,475	-	9,475
Telephone and communications	1,969	-	1,969
Fees and subscriptions	1,434	-	1,434
Books and publications	13,181	-	13,181
Travel	26,333	-	26,333
Training and conferences	12,681	-	12,681
Bank Service charges	1,677	-	1,677
Postage	416	-	416
<b>Special Programs:</b>			
Education and Counseling	210,931	-	210,931
Other	13,077	-	13,077
<b>Miscellaneous:</b>			
Contract-Cade Parish	156,991	-	156,991
Contributions to Juvenile (October Board)	55,888	-	55,888
Repayment to other entities	-	8,407	8,407
<b>Total current</b>	<u>710,968</u>	<u>8,407</u>	<u>702,561</u>

See accompanying notes

**JUVENILE COURT FOR CALDO PARISH**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**

*For the year ended December 31, 2002*

	<u>Governmental Fund Type</u>		<u>Total</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>(Miscellaneous</u> <u>only)</u> <u>2002</u>
<b>Capital outlay:</b>			
Computer equipment	18,113	-	18,113
Office equipment	2,472		2,472
Furniture and fixtures	580		580
<b>Total capital outlay</b>	<u>21,165</u>	<u>0</u>	<u>21,165</u>
<b>Total expenditures</b>	<u>741,624</u>	<u>8,407</u>	<u>750,031</u>
<b>Excess (deficiency) of revenues</b>			
<b>over expenditures</b>	<u>10,530</u>	<u>2,048</u>	<u>12,578</u>
<b>Fund balances:</b>			
Beginning of year	390,872	11,807	402,679
End of year	<u>\$ 401,402</u>	<u>\$ 13,855</u>	<u>\$ 415,257</u>



JUVENILE COURT FOR CADDO PARISH  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2002

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*General Information*

The Juvenile Court for Caddo Parish is provided for under Louisiana Revised Statute Sections 13:1621 through 13:1636. The Juvenile Court has jurisdiction regarding the interest of children alleged to be delinquent, abandoned, neglected, or otherwise in need of supervision or care.

The Court also carries on certain auxiliary activities including those related to the expedited process for establishment and enforcement of child support obligations under RS 46:236.3 and, the maintenance of a victim of juvenile crime compensation fund under RS 13:1561.

*Financial reporting entity*

As the governing authority of the consolidated government, for reporting purposes, the Parish of Caddo (Parish) is the financial reporting entity for the consolidated government. The financial reporting entity consists of (a) a primary government (Parish), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14, The Reporting Entity, established criteria for determining which component units should be considered part of the Parish of Caddo for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the primary government to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The operation of the juvenile court system is fiscally dependent on the Parish for office space and courtroom. The substance of the relationship between the juvenile court system and the Parish is that the Parish has approval authority over its operating and capital budget. Additionally, the nature and significance of the relationship between the juvenile court and the Parish is such that exclusion from the Parish's financial statements would render the financial statements incomplete or misleading. Because of these factors, the juvenile court was determined to be a component unit of the Parish of Caddo, the financial reporting entity. The accompanying financial statements present information only on the Juvenile Court for Caddo Parish as noted below and do not present any other information on the Parish, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity. Only the financial transactions resulting from certain auxiliary

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

activities of the Court not accounted for by the governing authority of the Parish of Calcasieu including those related to the expedited process for establishment and enforcement of child support obligations under RS 46:234.5, the maintenance of a victim of juvenile crime-compensation fund under RS 15:1564, and the carrying out of other programs related to the administration of juvenile justice are reported in these financial statements.

*Basis of presentation*

The accompanying general purpose financial statements of the Juvenile Court for Calcasieu Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

*Fund accounting*

The accounts of the Court are organized on the basis of funds and account groups, each of which is a separate accounting entity. Funds are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures or expenses as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn is divided into separate "fund types."

Governmental funds are used to account for general activities, including the collection and disbursement of unmarked monies (special revenue funds). The funds of the Court are described as follows:

The general fund is used to account for all activities of the Court not accounted for in some other fund particularly the operations related to enforcement of child support obligations.

The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, particularly the activities of the victims of juvenile crime compensation fund.

Fiduciary funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The agency fund is used to account for assets held by the Court as an agent for individuals and other organizations.

*Basis of accounting*

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The opening statement of these funds presents increases and decreases in net current assets.

The Court's governmental and agency funds are maintained on the modified accrual basis of accounting wherein revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The fees for processing support payments are recognized in the period the payments are received, and fees are recognized when collected.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received they are recorded as deferred revenues until earned.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources used.

**Budgetary and budgetary accounting**

As defined in LSA-R.S. 39:1361, the Judicial Court For Caddo Parish is not legally required to prepare a budget since it does not have a judicial expense fund.

**Fixed assets**

Fixed assets are recorded as expenditures when acquired in the fund used to acquire them. The related assets are reported in the general fixed asset account group. All fixed assets are valued at historical cost and no depreciation is charged against them. Fixed assets reported herein include only those assets purchased by the Court, and do not reflect assets of the court obtained from other sources.

**Memorandum only - total columns**

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position and results of operations in conformity with generally accepted accounting principles nor is such data comparable to a consolidation.

**B: CASH**

Cash includes amounts held in demand deposit accounts. Under state law, the Court may deposit funds in interest-bearing or non-interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

At December 31, 2002, the carrying amount of Court's deposits was as follows:

Operating - Checking	\$ 41,000
Interest bearing	187,598
Cash on deposits	\$ 228,598

As required under GASB 3, the Court's cash deposits are categorized to give an indication of the level of risk assumed by the Court at year end. Category 1 includes deposits that are insured or registered, or otherwise secured by securities held by the Court or its agent in the Court's name. Category 2 includes uninsured and unregistered deposits insured with securities held by the financial institution, its trust department or agent in the Court's name. Category 3 includes uninsured and unregistered deposits secured with securities held by the financial institution, its trust department or agent, but not in the Court's

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

name. At December 31, 2002, the bank balance of cash deposits is categorized as follows:

Category	Bank Balance
1	\$ 194,783
2	0
3	<u>133,803</u>
Cash in Bank	<u>\$ 328,586</u>

Even though the pledged securities are considered un-collateralized (Category 3) under the provisions of LASE Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the court that the fiscal agent has failed to pay deposited funds upon demand.

C: FIXED ASSETS

A summary of changes to fixed assets for the year ended December 31, 2002 is as follows:

	Computer Equipment	Office Equipment	Furniture & Fixtures	Vehicles	Total
Beginning Balance	\$ 18,990	\$ 11,640	\$ 700	\$ 2,837	\$ 34,167
Additions	<u>18,113</u>	<u>2,472</u>	<u>998</u>	<u>0</u>	<u>21,683</u>
Ending Balance	<u>\$ 37,103</u>	<u>\$ 14,112</u>	<u>\$ 1,698</u>	<u>\$ 2,837</u>	<u>\$ 55,750</u>

## **SAMUEL W. STEVENS, III CPA**

PO Box 2047 - Shreveport, LA 71202 - (504) 435-2047

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

*Honorable Judge of the  
Juvenile Court for Caddo Parish*

I have audited the general purpose financial statements of the Juvenile Court for Caddo Parish a component unit of the Caddo Parish, as of December 31, 2003 and for the year then-ended, and have issued my report thereon dated May 19, 2005. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

#### **Compliance**

As part of obtaining reasonable assurance about whether the Juvenile Court for Caddo Parish's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

#### **Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Juvenile Court for Caddo Parish's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in internal control 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. I noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management and governing body of the Juvenile Court for Caddo Parish, Parish of Caddo, and the Legislative Auditor, and is not intended to be and should not be used by anyone other than the specified parties.

May 19, 2005



**JUVENILE COURT FOR CALIBO PARISH**  
**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
*Year Ended December 31, 2007*

**80.2. Lack of Segregation of Duties**

**Condition** - With respect to segregation of duties, the Court has made improvements in various areas of its operations. However, the bookkeeper continued to receive cash, prepare deposits, reconcile the account and recorded the receipts in the general ledger.

**Recommendation** - Due to limited resources and personnel, it is recognized that the Court may not be able to achieve a proper segregation of duties relating to the bookkeeper; however, professional standards require that this lack of segregation of duties is brought to the attention of management.

**Current Status** - Management has implemented a policy where the Judicial Administrator analytically reviews cash receipts on a monthly basis. A comparative monthly report of cash receipts by fund is provided to the Judicial Administrator for this review.