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CITY COURT OF HOUMA

Financial Report,

Internal Control and Compliance Report

December 31, 1999

Under provisions of state law, 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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 26 2000



STAGNI & COMPANY, LLC

**CITY COURT OF HOUMA
HOUMA, LOUISIANA**

*Financial Report,
Internal Control and Compliance Report*

December 31, 1999

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FINANCIAL SECTION



STAGNI & COMPANY, LLC

INDEPENDENT AUDITOR'S REPORT

To the Honorable Jude Thaddeus Fanguy, Judge
City Court of Houma
Houma, Louisiana

We have audited the accompanying general-purpose financial statements of the City Court of Houma, Louisiana, a component unit of Terrebonne Parish Consolidated Government, as of December 31, 1999 and for the year then ended, as listed in the table of contents. These general-purpose financial statements are the responsibility of City Court of Houma, Louisiana'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 Statements*, 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 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. 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 City Court of Houma, Louisiana as of December 31, 1999 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining financial statements of individual funds and supplementary schedules and information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the combined general purpose financial statements of the City Court of Houma, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

To the Honorable Jude Thaddeus Fanguy, Judge
City Court of Houma, Louisiana
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In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2000 on our consideration of the City Court of Houma, Louisiana's internal control over financial reporting and our tests of 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 our audit.

Stagni & Company

Thibodaux, Louisiana
March 20, 2000



STAGNI & COMPANY, LLC

**CITY COURT OF HOUMA
HOUMA, LOUISIANA**

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1999

	Governmental Fund Types General Fund	Fiduciary Fund Types Agency Funds	Account Group General Fixed Assets	Totals (Memorandum Only)
<u>ASSETS</u>				
Cash	\$ 71,237	\$ 228,156		\$ 299,392
Investments	177,738	246,031		423,769
Due from other funds		51,795		51,795
Due from litigants		95,910		95,910
Fixed assets			\$ 237,112	237,112
Total assets	\$ 248,975	\$ 621,892	\$ 237,112	\$ 1,107,979
<u>LIABILITIES</u>				
Accounts payable and accrued expenses	\$ 2,253			\$ 2,253
Due to other funds	51,795			51,795
Bonds held for future disposition		\$ 23,770		23,770
Escrow funds held for future disposition		52,429		52,429
Civil funds held for future disposition		446,064		446,064
Criminal funds held for future disposition		99,629		99,629
Total liabilities	54,049	621,892		675,941
<u>FUND EQUITY</u>				
Investment in general fixed assets			\$ 237,112	237,112
Fund balance - unreserved, undesignated	194,926			194,926
Total fund equity	194,926		237,112	432,038
Total liabilities and fund equity	\$ 248,975	\$ 621,892	\$ 237,112	\$ 1,107,979

See notes to financial statements.

**CITY COURT OF HOUMA
HOUMA, LOUISIANA**

Statement of Revenues, Expenditures, and
Changes in Fund Balance - General Fund

For the Year Ended December 31, 1999

REVENUES

Charges for services:	
Criminal fees	\$ 250,700
Civil fees	185,685
State grants received	53,615
Miscellaneous:	
Interest	38,290
Other	4,003
Total revenues	<u>532,293</u>

EXPENDITURES

Current:	
Reimbursement to Terrebonne Parish Consolidated Government	157,543
Salaries and employee benefits	63,822
Office supplies	25,003
Postage	12,062
Law books, dues and publications	2,948
Professional services	55,031
Telephone	5,215
Computer expenditures	13,737
Community work program	894
Education and seminars	32,366
Uniform and clothing allowance	8,112
Insurance	2,232
Miscellaneous	24,293
Equipment repairs and maintenance	4,256
Total current expenditures	<u>407,514</u>
Capital outlay	32,313
Total expenditures	<u>439,827</u>

**EXCESS OF REVENUES OVER
EXPENDITURES**

92,466

FUND BALANCES

Beginning of year	102,460
End of year	<u>\$ 194,926</u>

See notes to financial statements.

**CITY COURT OF HOUMA
HOUMA, LOUISIANA**

Statement of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual -
General Fund

For the Year Ended December 31, 1999

	Budget	Actual	Favorable (Unfavorable) Variance
REVENUES			
Charges for services:			
Criminal fees	\$ 219,600	\$ 250,700	\$ 31,100
Civil fees	138,000	185,685	47,685
State grant received	25,000	53,615	28,615
Miscellaneous:			
Interest	30,000	38,290	8,290
Other	2,000	4,002	2,002
Total revenues	414,600	532,292	117,692
EXPENDITURES			
Current:			
Reimbursement to Terrebonne Parish Consolidated Government	213,500	157,543	55,957
Salaries and employee benefits	38,300	63,822	(25,522)
Office supplies	25,000	25,003	(3)
Postage	9,000	12,062	(3,062)
Law books, dues and publications	6,000	2,948	3,052
Professional fees	42,300	55,031	(12,731)
Telephone	6,500	5,215	1,285
Computer expenditures	11,000	13,737	(2,737)
Community work program	2,500	894	1,606
Education and seminars	24,000	32,366	(8,366)
Uniform and clothing allowance	6,500	8,112	(1,612)
Insurance	1,500	2,232	(732)
Miscellaneous	10,000	24,293	(14,293)
Equipment repairs and maintenance	6,000	4,256	1,744
Total current expenditures	402,100	407,514	(5,414)
Capital outlay	12,000	32,313	(20,313)
Total expenditures	414,100	439,827	(25,727)
EXCESS OF REVENUES OVER EXPENDITURES	500	92,465	91,965
FUND BALANCES			
Beginning of year	-	102,460	102,460
End of year	\$ 500	\$ 194,925	\$ 194,425

See notes to financial statements.

**CITY COURT OF HOUMA
HOUMA, LOUISIANA**

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies**

The accounting policies of the City Court of Houma, Louisiana conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following summary of the more significant policies:

A. Reporting Entity

Under Governmental Accounting and Financial Standards Section 2100, the financial reporting entity consists of the primary government and its component units. As the governing authority of the parish, the Terrebonne Parish Consolidated Government is considered to be the primary government for financial reporting purposes for the Parish of Terrebonne.

Component units are defined as legally separate organizations for which the elected officials of the primary government are financial accountability. The criteria used in determining whether financial accountability exists include:

Appointing a voting majority of an organization's governing body, and

- a. The ability of the council to impose its will on that organization and/or; the potential for the organization to provide specific financial benefits to or imposes specific financial burdens on the council.
- b. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.
- c. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The City Court is considered a component unit of the Terrebonne Parish Consolidated Government, if applying the criteria above.

City Court judges and marshals are independently elected officials. City Court of Houma, Louisiana is fiscally dependent on the Terrebonne Parish Consolidated

CITY COURT OF HOUMA
HOUMA, LOUISIANA

Notes to Financial Statements (Continued)

Note 1 **Summary of Significant Accounting Policies (Continued)**

A. Reporting Entity (continued)

Government for office space and courtrooms. The substance of the relationship between City Court of Houma, Louisiana and Terrebonne Parish Consolidated Government is that Terrebonne Parish Consolidated Government has approval authority over its capital budget.

B. Fund Accounting

The accounting system is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The various funds in the financial statements in this report are grouped into two broad categories as follows:

Governmental Fund Types

General Fund - The General Fund is used to account for all financial resources and expenditures of the City Court of Houma, Louisiana except those required to be accounted for in other funds.

Fiduciary Fund Types

Agency Funds - Agency Funds are used to account for assets held by the City Court of Houma, Louisiana as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

C. Basis of Accounting

Basis of Accounting refers to when revenues and expenditures are recognized in the accounts and reported in the general-purpose financial

CITY COURT OF HOUMA
HOUMA, LOUISIANA

Notes to Financial Statements (Continued)

Note 1 **Summary of Significant Accounting Policies (Continued)**

c. Basis of Accounting (Continued)

statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund types and fiduciary fund types are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Charges for services are recorded when earned since they are measurable and available. Miscellaneous revenues are recorded as revenues when received in cash by the City Court of Houma, Louisiana because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. Operating Budgetary Data

The City Court of Houma, Louisiana follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Formal budgetary integration is employed as a management control device during the year for the General Fund. The adopted budget is prepared on a modified accrual basis of accounting.
2. Unused appropriations budgeted for the General Fund lapse at the end of the year.
3. The budget amounts shown in the general-purpose financial statements are the final authorized amounts as revised during the year.

CITY COURT OF HOUMA
HOUMA, LOUISIANA

Notes to Financial Statements (Continued)

Note 1 **Summary of Significant Accounting Policies (Continued)**

E. Bad Debts

The general-purpose financial statements for the City Court of Houma, Louisiana contain no allowance for bad debts. Uncollectible amounts are recognized as bad a debt at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the funds.

F. Fixed Assets and Long-Term Debt

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally reported on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group, rather than in the governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets acquired are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The account group is established to account for the unmatured general obligation indebtedness.

The two account groups are not "funds". They are concerned only with the measurement of financial position and are not involved with the measurements of results of operations.

CITY COURT OF HOUMA
HOUMA, LOUISIANA

Notes to Financial Statements (Continued)

G. Vacation and Sick Leave

Annual vacation leave may not be accrued or deferred to a later time. It must be taken during the calendar year or anniversary year in which it was earned. Amounts due to employees for annual vacation leave at December 31 are not material in relation to the financial statements of the City Court of Houma, Louisiana.

Sick leave may be earned at a rate of 80 hours per year and may be accumulated to a maximum of 480 hours; however, it does not vest with the employee.

H. Encumbrances

City Court of Houma, Louisiana does not utilize encumbrance accounting; under which purchase orders, contracts, and other commitments are recorded in the fund general ledgers.

I Total columns on Combined Statements - Overview

The total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present the financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 **Deposits and Investments**

Louisiana State law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that these deposits be fully collateralized at all times. Acceptable collateralization includes the FDIC/FSLIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are

**CITY COURT OF HOUMA
HOUMA, LOUISIANA**

Notes to Financial Statements (Continued)

Note 2 *Deposits and Investments (continued)*

allowed as security for deposits. Obligations furnished, as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Under the provision of the GASB, pledged securities, which are not in the name of the governmental unit, are considered uncollateralized.

At December 31, 1999 City Court of Houma, Louisiana has cash book balances (all deposits) of \$299,392 and bank balances totaling \$352,362. These deposits are stated at cost, which approximates market. Under state law, federal deposit insurance or the pledge of securities owned by the fiscal agent bank must secure these deposits (or the resulting bank balances). 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 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 City Court of Houma, Louisiana's December 31, 1999 deposits are secured from risk by \$322,014 of federal deposit insurance and the market value of securities pledged of \$110,000.

Even though the pledged securities are considered uncollateralized under the provisions of GASB 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 district that the fiscal agent has failed to pay deposited funds upon demand.

The City Court of Houma, Louisiana may invest idle funds as authorized by Louisiana Statutes, as follows:

- (a) United States bonds, treasury notes, certificates, or any other federally insured investments.
- (b) Time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the state of Louisiana.

CITY COURT OF HOUMA
HOUMA, LOUISIANA

Notes to Financial Statements (Continued)

Note 2 **Deposits and Investments (Continued)**

- (c) Mutual or trust funds, which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940 and which have underlying investments consisting solely of and limited to securities of the United States government or its agencies.

The City Court of Houma, Louisiana's investments are categorized below to an indication of the level of risk assumed at year-end:

- Category 1 includes investments that are insured or registered or for which the securities are held by the City Court of Houma, Louisiana or its agent in the City Court of Houma, Louisiana's name.
- Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the City Court of Houma, Louisiana's name.
- Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the City Court of Houma, of Louisiana's name.

Balances at December 31, 1999 were as follows:

Security type	Category 1	Category 2	Category 3	Market Value
Certificates of Deposits	\$23,014			\$23,014
US Government Securities			\$400,755	\$400,755

CITY COURT OF HOUMA
HOUMA, LOUISIANA

Notes to Financial Statements (Continued)

Note 3 **Changes in General Fixed Assets**

A summary of changes in general fixed assets are as follows:

	Beginning balance	Additions	Deletions & adjustments	Ending balance
Furniture & equipment	\$311,582	\$33,038	\$126,399	\$237,112

Note 4 **Interfund Receivable and Payable Balances**

Amounts due from and due to other funds are summarized below:

	Due from	Due to
General Fund		\$51,795
Escrow Fund	\$51,795	

Note 5 **Employee Retirement Systems**

All individuals who work at City Court of Houma, Louisiana are primarily paid by the Terrebonne Parish Consolidated Government and are consequently members of the State Parochial Employee's Retirement System of Louisiana and the Louisiana State Employee's Retirement System. GASB requires certain disclosures for employers who maintain retirement plans for their employees. All individuals employed at the City Court of Houma, Louisiana are primarily compensated by others who disclose the required retirement plan information in their separately issued financial statements. The retirement plan mentioned above is administered and controlled by a separate board of trustees.

***CITY COURT OF HOUMA
HOUMA, LOUISIANA***

Notes to Financial Statements (Continued)

Note 6 ***Reimbursed Court Costs***

An agreement has been entered into with the Terrebonne Parish Consolidated Government whereby required court costs such as work-release program expenses and district attorney fees will be reimbursed when paid by the General Fund. These expenditures are deducted from the fines collected for the Terrebonne Parish Consolidated Government when paid.

The Terrebonne Parish Consolidated Government pays certain operating costs of the City Court of Houma, Louisiana. These costs are not recognized as expenditures by the City Court of Houma, Louisiana and accordingly, are not included in the general-purpose financial statements. For the year ended December 31, 1999, these costs consisted of salaries and benefits, supplies and materials, other services and charges, and repairs and maintenance, which amounted to approximately \$533,705.

Note 7 ***Risk Management***

City Court of Houma, Louisiana is exposed to various risks of loss related to tort; theft of, damage to, or destruction of assets; errors and omissions; and injuries to the public; and natural disasters. To protect against these risks, the District has purchased commercial or other insurance for the losses to which it is exposed.

SUPPLEMENTARY SCHEDULES
AND INFORMATION

AGENCY FUNDS

Civil Cost Fund - The Civil Cost Fund is maintained for the purpose of collecting advanced costs on civil, small claims, and eviction cases. When the Judge, Marshall, Sheriffs, etc. earn the fees, they are disbursed and any excess of advanced costs remitted by the plaintiff is refunded.

Criminal Cost Fund - The Criminal Cost Fund is maintained for the purpose of collecting and disbursing fees and costs on all criminal misdemeanors and juvenile proceedings.

Escrow Fund - The Escrow Fund is maintained to allow defendants to pay fines and costs on an installment basis. When the entire amount sentenced has been collected, the cash is disbursed to the appropriate recipients.

Bond Fund - The Bond Fund is maintained to account for bonds deposited with the Court.

**CITY COURT OF HOUMA
HOUMA, LOUISIANA**

Combining Balance Sheet
All Agency Funds

December 31, 1999

	Civil Cost Fund	Criminal Cost Fund	Escrow Fund	Bond Fund	Totals
ASSETS					
Cash	\$ 104,123	\$ 99,629	\$ 634	\$ 23,770	\$ 228,156
Investments	246,031				246,031
Due from other funds			51,795		51,795
Due from litigants	<u>95,910</u>				<u>95,910</u>
Total assets	<u>\$ 446,064</u>	<u>\$ 99,629</u>	<u>\$ 52,429</u>	<u>\$ 23,770</u>	<u>\$ 621,892</u>
LIABILITIES					
Bonds held for future disposition				\$ 23,770	\$ 23,770
Escrow funds held for future disposition			\$ 52,429		52,429
Civil funds held for future disposition	\$ 446,064				446,064
Criminal funds held for future disposition		<u>\$ 99,629</u>			<u>99,629</u>
Total liabilities	<u>\$ 446,064</u>	<u>\$ 99,629</u>	<u>\$ 52,429</u>	<u>\$ 23,770</u>	<u>\$ 621,892</u>

**CITY COURT OF HOUMA
HOUMA, LOUISIANA**

Combining Statement of Changes in Assets and Liabilities
All Agency Funds

As of and for the Year Ended December 31, 1999

	Civil Cost Fund	Criminal Cost Fund	Escrow Fund	Bond Fund	TOTALS
Balance 12/31/1998	\$ 363,136	\$ 64,922	\$ 65,359	\$ 35,650	\$ 529,067
ADDITIONS					
Costs collected	316,625				316,625
Bonds collected				27,035	27,035
Fees collected	61,668	800,962			862,630
Interest and Miscellaneous Revenue	33,762				33,762
Total additions	412,055	800,962	-	27,035	1,240,052
DISBURSEMENTS					
Terrebonne Parish Consolidated Govt		287,298			287,298
City Court Fees and Fines		250,805			250,805
Interest disbursed to other funds			12,930		12,930
Judge's fees	185,685				185,685
Sheriff fees	17,924				17,924
Marshal's fees	58,142				58,142
Refunds	53,931	7			53,938
Secretary of State	1,725				1,725
Clerk of Court	7,336				7,336
Witnesses	236				236
Answering Interrogatories	2,260				2,260
Court costs	557				557
District Attorney		42,999			42,999
Indigent Defender		80,235			80,235
Louisiana Commission on Law Enforcement		20,038			20,038
Administration fees		7,320			7,320
Traumatic Injury		5,285			5,285
Driver Improvement School		12,150			12,150
Restitution		59,178			59,178
Miscellaneous	827	940			1,767
Appeals	504				504
Bonds forfeited				7,078	7,078
Bonds refunded				31,837	31,837
Total disbursements	329,127	766,255	12,930	38,916	1,147,228
Balance 12/31/1999	\$ 446,064	\$ 99,629	\$ 52,429	\$ 23,770	\$ 621,892

***INTERNAL CONTROL AND
COMPLIANCE SECTION***



STAGNI & COMPANY, LLC

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

Honorable Jude Thaddeus Fanguy, Judge.
City Court of Houma
Houma, Louisiana

We have audited the financial statements of the City Court of Houma, Louisiana as of and for the year ended December 31, 1999, and have issued our report thereon dated March 20, 2000. 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 City Court of Houma, Louisiana's financial statements are free of material misstatement, we 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 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 under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City Court of Houma, Louisiana's internal control over financial reporting in order to determine our 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 over financial reporting that might be a material weakness. 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 material weaknesses.

Honorable Jude Thaddeus Fanguy, Judge.
City Court of Houma
Houma Louisiana
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This report is intended for the information of, management. However, this report is a matter of public record and its distribution is not limited.

Stagni & Company

March 20, 2000
Thibodaux, Louisiana



CITY COURT OF HOUMA, LOUISIANA

Summary Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general-purpose financial statements of the City Court of Houma, Louisiana, a component unit of the Terrebonne Parish Consolidated Government.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the City Court of Houma, Louisiana were disclosed during the audit.
4. There was a no management letter issued in connection with the audit of the financial statements.

- B.** There were no findings relating to the financial statements that are required to be reported in accordance with GAGAS.

