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> MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA

ANNUAL FINANCIAL REPORT

YEAR ENDED OCTOBER 31, 1999

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 MAR 0 1 2000

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# MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

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# WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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INDEPENDENT AUDITORS' REPORT

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\* A PROFESSIONAL CORPORATION

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To the Marshal City Court of Lafayette, Louisiana Lafayette, Louisiana

We have audited the accompanying component unit financial statements of the Marshal - City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana, as of and for the year ended October 31, 1999. These component unit financial statements are the responsibility of the Marshal - City Court of Lafayette, Louisiana's management. 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, <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 and the <u>Louisiana Governmental Audit Guide</u>. 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 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 component unit financial statements referred above present fairly, in all material respects, the financial position of the Marshal - City Court of Lafayette, Louisiana, as of October 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with <u>Government Auditing Standards</u>, we have also issued our report dated January 14, 2000, on our consideration of the Marshal - City Court of Lafayette, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C. Certified Public Accountants

January 14, 2000



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# COMBINED BALANCE SHEET - ALL FUND TYPES OCTOBER 31, 1999 WITH COMPARATIVE TOTALS AS OF OCTOBER 31, 1998

	GOVERN	GOVERNMENTAL		DUCIARY	C T	OTALS
	FUND	FUND TYPE		ND TYPE	<u>MEMOR</u>	ANDUM ONLY
	<u>GENERAL</u>	SPECIAL <u>REVENUE</u>	<u>A</u>	<u>GENCY</u>	<u> 1999</u>	<u>1998</u>
ASSETS						
Cash Accounts Receivable	\$73,010 <u>10,083</u>	\$9,188	\$ 	555	\$82,753 <u>10,083</u>	\$ 88,406 <u>11,618</u>

TOTAL ASSETS	\$ <u>83,093</u>	\$ <u>9,188</u>	\$ <u>    555</u>	\$ <u>92,836</u> \$ <u>100,024</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts Payable	\$ 2,819	\$ -	\$ -	\$ 2,819 \$ 7,719
Garnishments Pending Forfeitures	_	2 075	555	555 - <u>3,975 3,975</u>
renaing roiteituies		<u>3,975</u>		<u> </u>
TOTAL LIABILITIES	2,819	3,975	555	7,349 11,694
FUND EQUITY				
Fund Balance				
Unreserved	80,274	<u>5,213</u>	<u> </u>	<u>85,487</u> <u>88,330</u>
TOTAL LIABILITIES				
AND FUND EQUITY	\$ <u>83,093</u>	\$ <u>9,188</u>	\$ <u>555</u>	\$ <u>92,836</u> \$ <u>100,024</u>

### The Accompanying Notes are an Integral Part of This Statement -3-

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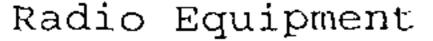
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED OCTOBER 31, 1999 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED OCTOBER 31, 1998

	<u> </u>	RAL FUND	TO	TALS	
		BOND	DRUG	MEMORA	NDUM ONLY
	<u>Cost</u>	FORFEITURE	ENFORCEMEN	<u>T 1999</u>	<u>1998</u>
REVENUES					
Bond Forfeitures	\$-	\$20,497	\$ -	\$ 20,497	\$ 19,053
Fees and Commissions	120,857			120,857	110,541
Interest	<u></u>	602	94	<u>    696</u>	686
Total Revenues	<u>120,857</u>	<u>21,099</u>	94	142,050	<u>130,280</u>

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#### EXPENDITURES

Salaries and Overtime					
Compensation	27,628		-	27,628	26,356
Advertising	316		-	316	3,097
Automobile Expenses	1,075		**	1,075	610
Badges	1,036		-	1,036	335
Belts and Holsters	1,821	**	-	1,821	547
Bullet Proof Vests	913		-	913	670
Clothing Allowance	9,187		-	9,187	8,250
Computer Expenses	35,022			35,022	19,886
Drug Education Programs	-		-	-	419
Dues and Subscriptions	923		-	923	1,085
Emergency Equipment	3,111		-	3,111	6,330
Equipment Maintenance	_	_	-	_	311
Handcuffs and Cases	315	_	<del></del>	315	869
Marshal's Reimbursed Cost	15	**	-	15	-
Medical Expense	220	_	-	220	-
Miscellaneous	239	_	_	239	
Nightsticks	207		-	207	101
Office Equipment and					
Furniture	1,695	-	-	1,695	43,239
Office Expense	5,113	-	-	5,113	5,048
Office Facilities	-	<del></del>	-	-	15,897
Photography Expenses	4	-	-	4	239
Pistols	933		-	933	1,179
Postage	5,231	-	-	5,231	3,883
Printing and Binding	3,662	-	-	3,662	2,524
Professional Fees	3,200	-	-	3,200	3,200
Dedia Devizement	7 040			7 040	1 5 7 4





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## The Accompanying Notes are an Integral Part of This Statement -4-

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COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES - continued FOR THE YEAR ENDED OCTOBER 31, 1999 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED OCTOBER 31, 1998

	GENEI	RAL FUND		TOT	TALS
		BOND	DRUG	MEMORAN	IDUM ONLY
	COST	FORFEITURE	<b>ENFORCEMENT</b>	<u>1999</u>	<u>1998</u>
EXPENDITURES - continued					
Radio Maintenance	\$ 1,390	\$ -	\$ -	\$ 1,390	\$ 318
Reference Books and					
Publications	4,431	<u> </u>		4,431	4,036
Security Equipment	3,184	-		3,184	7,290
Shotguns and Ammunition	522	<u> </u>	-	522	2,516
Telephone	7,450	<b>—</b> .	-	7,450	7,880
Training and Seminars	2,224		-	2,224	4,365
Transportation	10,662			10,662	8,717
Travel and Meetings	2,887			2,887	1,492
Uniforms	2,436			2,436	1,774
Total Expenditures	<u>144,892</u>			144,892	<u>183,997</u>
EXCESS OF REVENUES OVER					
EXPENDITURES	(24,035)	21,099	94	(2,842)	(53,717)
FUND BALANCE - BEGINNING	<u>22,767</u>	60,443		83,210	<u>142,047</u>
FUND BALANCE - ENDING	\$ <u>(1,268</u> )	\$ <u>81,542</u>	\$ <u>94</u> \$	<u>80,368</u>	\$ <u>88,330</u>

# The Accompanying Notes are an Integral Part of This Statement -5-

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# COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPES FOR THE YEAR ENDED OCTOBER 31, 1999 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED OCTOBER 31, 1998

#### VARIANCE

FAVORABLE 1998

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	BUDGET	<u>ACTUAL</u>	(UNFAVORABLE	) ACTUAL
REVENUES				
Bond Forfeitures	\$ -	\$ 20,497	\$20,497	\$ 19,053
Fees and Commissions	110,000	120,857	10,857	110,541
Interest		602	602	564
Total Revenues	<u>110,000</u>	<u>141,956</u>	<u>31,956</u>	<u>130,158</u>
EXPENDITURES				
Salaries and Overtime				
Compensation	28,283	27,628	655	26,356
Advertising	316	316	_	3,097
Automobile Expenses	1,075	1,075	<del></del>	610
Badges	1,306	1,036	270	335
Belts and Holsters	1,821	1,821	<b>*-</b>	547
Bullet Proof Vests	913	913	_	670
Clothing Allowance	9,186	9,187	(1)	8,250
Computer Expenses	36,925	35,022	1,903	19,886
Dues and Subscriptions	878	923	(45)	1,085
Emergency Equipment	2,999	3,111	(112)	6,330
Equipment Maintenance	. 96	-	96	311
Handcuffs and Cases	375	315	60	869
Marshal's Reimbursed Cost	15	15	_	_
Medical Expense		220	(220)	_
Miscellaneous	_	239	(239)	_
Nightsticks	255	207	48	101
Office Equipment and				
Furniture	1,700	1,695	5	43,239
Office Expense	5,376	5,113	263	5,048
Office Facilities	-	_	<del>~</del>	15,897
Photography Expense	4	4	_	239
Pistols	993	933	60	1,179
Postage	5,831	5,231	600	3,883
Printing and Binding	3,746	3,662	84	2,524
Professional Fees	3,200	3,200		3,200

Professional rees	3,200	3,200		3,200
Radio Equipment	7,524	7,840	(316)	1,534

# The Accompanying Notes are an Integral Part of This Statement -6-

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# COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPES - continued FOR THE YEAR ENDED OCTOBER 31, 1999 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED OCTOBER 31, 1998

#### VARIANCE

FAVORABLE 1998

	BUDGET	ACTUAL	(UNFAVORABLE)	ACTUAL
EXPENDITURES - continued				
Radio Maintenance	\$ 1,390	\$ 1,390	\$ - \$	318
Reference Books and				
Publications	4,291	4,431	(140)	4,036
Security Equipment	3,184	3,184	_	7,290
Shotguns and Ammunition	561	522	39	2,516
Telephone	7,694	7,450	244	7,880
Training and Seminars	3,080	2,224	856	4,365
Transportation	11,208	10,662	546	8,717
Travel and Meetings	2,887	2,887	-	1,492
Uniforms	2,445	2,436	9	<u>1,774</u>
Total Expenditures	<u>149,557</u>	<u>144,892</u>	4,665	<u>183,578</u>
EXCESS OF REVENUES OVER				
EXPENDITURES	(39,557)	(2,936)	36,621	(53,420)
FUND BALANCE - BEGINNING	<u>83,210</u>	<u>83,210</u>		<u>136,630</u>
FUND BALANCE - ENDING	\$ <u>43,653</u>	\$ <u>80,274</u>	\$ <u>36,621</u> \$	5 <u>83,210</u>

# The Accompanying Notes are an Integral Part of This Statement -7-

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STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND TYPE FOR THE YEAR ENDED OCTOBER 31, 1999

> DEDUCTION BALANCE ADDITION BALANCE

ENDING

BEGINNING

GARNISHMENT FUND

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Cash	\$ \$ <u>366,327</u>	\$ <u>365,772</u>	\$ <u>    555</u>
TOTAL ASSETS	\$ \$ <u>366,327</u>	\$ <u>365,772</u>	\$ <u> </u>
<b>LIABILITIES</b> Garnishments	\$ \$ <u>366,327</u>	\$ <u>365,772</u>	\$ <u>    555</u>
TOTAL LIABILITIES	\$ \$ <u>366,327</u>	\$ <u>365,772</u>	\$ <u>    555</u>

## The Accompanying Notes are an Integral Part of This Statement - 8 -

## NOTES TO FINANCIAL STATEMENTS OCTOBER 31, 1999

#### (A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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The Reporting Entity - The Marshal - City Court of Lafayette, Louisiana (the Marshal) is a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana. The Marshal is an elected official and serves six year terms. The Marshal is charged with the responsibility of conducting policing and security functions for the City Court of Lafayette, Louisiana. Operations of the Marshal's office are funded by court costs charged by the City Court of Lafayette, Louisiana attributable to the performance of the Marshal's duties.

The Marshal - City Court of Lafayette, Louisiana prepares its financial statements in accordance with the standards established by the Governmental Accounting Standards Board (GASB). GASB 14 has defined the governmental reporting entity to be the City/Parish Consolidated Government of Lafayette, Louisiana. The accompanying statements present only transactions of the Marshal - City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana.

Annually the City/Parish Consolidated Government of Lafayette, Louisiana issues general purpose financial statements which should include presentation of the activities contained in the accompanying financial statements.

Fund Accounting - The accounts of the Marshal - City Court of Lafayette, Louisiana are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self - balancing accounts which include its assets, liabilities, fund equity, revenues and expenses or expenditures. The following funds are presented in this report:

## Governmental Fund Type

General Fund - This type of fund is the general operating fund of the Marshal. The General Fund is financed through court costs and commissions as well as bond forfeitures earned by the Marshal. Resources of the fund are used to supplement the

cost of operating the Marshal's office.



## NOTES TO FINANCIAL STATEMENTS - continued OCTOBER 31, 1999

#### (A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Special Revenue Fund - This type of fund is used to account for the Marshal's revenues which are legally restricted for use in drug enforcement and education. This fund is financed through a sixty percent (60%) allocation of monies seized in drug related arrests.

#### Fiduciary Fund Type

Agency Fund - This fund is used to account for assets held by the Marshal as agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Agency Fund is used for the collection of court - ordered judgements. The Marshal charges an administrative fee and remits all other funds to the respective creditors.

Basis of Accounting - Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

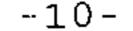
Budgets and Budgetary Accounting - The Marshal - City Court of Lafayette, Louisiana is required to adopt an annual budget for the General Fund. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles ("GAAP").

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

a. Each year, prior to November 1, the Marshal prepares and adopts a budget for the next succeeding fiscal year. The budget includes proposed expenditures and the means of financing them.

b. The budget must be revised and approved by the Marshal for

# any increase in budgetary expenditures.



NOTES TO FINANCIAL STATEMENTS - continued OCTOBER 31, 1999

#### (A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

c. All budgetary appropriations lapse at the end of each fiscal year.

**Comparative Data** - Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Marshal's financial position and operations.

Total Columns on Combined Statements - Total columns on the combined 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, results of operations, or cash flows in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

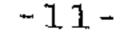
## (B) CASH

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As of October 31, 1999, all cash balances of the Marshal were fully insured by the FDIC.

## (C) ACCOUNTS RECEIVABLE

The Marshal's daily operations are financed through court costs and commissions as well as bond forfeitures earned from providing services to the City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana. Amounts due to the Marshal for rendering such services totaled \$10,083 at October 31, 1999.



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## NOTES TO FINANCIAL STATEMENTS - continued OCTOBER 31, 1999

#### (D) LEASES

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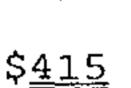
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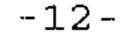
Included in transportation expenditures are monthly vehicle lease payments. The lease is a forty-eight (48) month operating lease requiring lease payments of \$463 per month beginning December 1, 1995 and expiring November 30, 1999. Future minimum payments under the new lease are as follows:

YEAR ENDED OCTOBER 31:

2000 \$<u>415</u>

TOTAL





# WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

JOHN W. WRIGHT, CPA\* M. TROY MOORE, CPA\* MICHAEL G. DeHART, CPA, CVA, MBA\* JAMES H. DUPUIS, CPA, CVA\* JOE D. HUTCHINSON, CPA, LLC\* JAN H. COWEN, CPA\* DEBORAH C. GORDON, CPA, CVA\*

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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

To the Marshall City Court of Lafayette, Louisiana Lafayette, Louisiana

We have audited the financial statements of the Marshal-City Court of Lafayette, Louisiana, a component unit of the Consolidated Government of Lafayette, Louisiana, as of and for the year ended October 31, 1999, and have issued our report thereon dated January 14, 2000. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 and the <u>Louisiana Governmental Audit Guide</u>.

## <u>Compliance</u>

As part of obtaining reasonable assurance about whether the Marshal-City Court of Lafayette, Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of Jaws, 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 <u>Government Auditing Standards</u>.

## Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Marshal-City Court of Lafayette, 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 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 material weaknesses.

This report is intended for the information of the Marshal-City Court of Lafayette, Louisiana, the Consolidated Government of Lafayette, Louisiana, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

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WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C. Certified Public Accountants

January 14, 2000

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED OCTOBER 31, 1999

We have audited the financial statements of the Marshal - City Court of Lafayette, Louisiana as of and for the year ended October 31, 1999, and have issued our report thereon dated January 14, 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 Comptroller General of the United States. Our audit of the financial statements of October 31, 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 D Yes 🛛 No

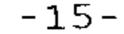
Section II Financial Statement Findings

None

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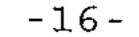
Section III Federal Award Findings and Questioned Costs

None



SCHEDULE OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED OCTOBER 31, 1999

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS				
Finding No. 98-1 (Budgetary Amendments) Management should periodically review budgeted to actual revenues and expenditures and make budgetary amendments as necessary.	Corrective Action Taken The staff accountant in the Marshal's office inputs the budgetary figures into the accounting package which will allow for and facilitate the budget versus actual comparison on a monthly basis. The Marshal adopts budgetary amendments when line items reach an unfavorable variance of five percent (5%) or more.			
SECTION II INTERNAL CONTROL AND CON	MPLIANCE MATERIAL TO FEDERAL AWARDS			
No prior year findings.				
SECTION III MANAGEMENT LETTER				
No prior year findings.				



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