



OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-9397

DANIEL G. KYLE, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

1600 NORTH THIRD STREET
POST OFFICE BOX 94397
TELEPHONE: (225) 339-3800
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September 7, 2000

Natchitoches Parish Law Library Commission
Post Office Box 775
Natchitoches, Louisiana 71458-0775

Dear Commission Members:

We notified the secretary-treasurer of the Natchitoches Parish Law Library Commission (commission) seven times between November 30, 1998, and February 14, 2000, of his audit responsibilities under state law. This law requires sworn annual financial statements to be submitted to my office within ninety days of the close of the commission's fiscal year. Because we did not receive a response to our requests, we planned to perform a financial audit of the commission. In addition, on June 25, 1999, we requested the Natchitoches Parish Clerk of Court to discontinue providing funds to the commission until all annual financial statements were submitted to my office. We do note that the secretary-treasurer of the commission serves on a voluntary basis and does not receive compensation. Also, the judges' offices of the Tenth Judicial District Court were not involved in the daily operations or in the receipt and disbursement of commission funds.

We were unable to perform the financial audit of the commission because the financial records were generally non-existent. There were numerous missing bank statements, all paid invoices were missing, and all check stubs (documentation of date, payee, and amount of check) were not completed. The commission's bank account was closed on October 22, 1998, and the last check written on the bank account was dated April 11, 1997 (over 3 years ago). Exhibit 1 provides a Statement of Cash Receipts and Disbursements beginning from the date of the last audit (December 31, 1992) to the date the checking account was closed (October 22, 1998).

The Natchitoches Parish Clerk of Court issued 189 checks, totaling \$22,902, from November 15, 1993, through June 21, 1999, to the commission that were never deposited in the commission's bank account. The clerk of court's chief deputy informed us that the checks were provided to the commission by placing the checks in the secretary-treasurer's courthouse mailbox for pickup. The secretary-treasurer said he did not receive these checks. In addition, the clerk of court is holding 39 checks totaling \$5,582 for the period June 30, 1999, through July 31, 2000, at our request. The chief deputy informed us that all of these checks, totaling \$28,484, are currently carried as outstanding checks on the clerk of court's bank reconciliation. Exhibit 2 provides a summary of these payments made by the clerk of court to the commission.

We observed commission library books that were not updated in over 5 years (e.g., United States Code books were last updated in 1993; Blashfield Automobile Law and Practice books were last updated in 1989; and Appleman Insurance Law and Practice books were last updated in 1991). The chief judge informed us that these library books were not updated because they either were never used by anyone or were not cost effective to maintain.

He said that a law library is maintained that is available for use by the judiciary, members of the bar, and the general public of Natchitoches Parish. This library includes two complete sets of the following law books:

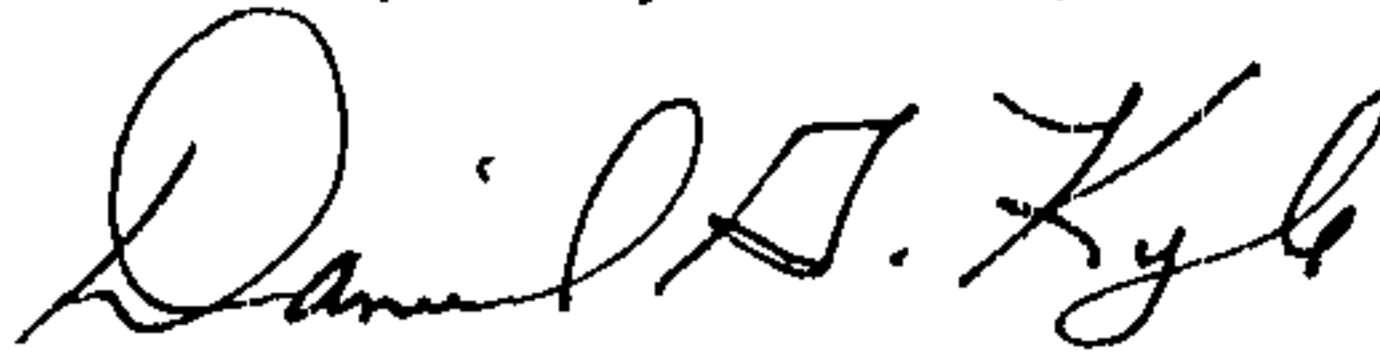
- Louisiana Civil Code
- Louisiana Constitution
- Louisiana Revised Statutes
- Code of Criminal Procedure
- Code of Civil Procedure
- Southern Reporter

The chief judge said that the Natchitoches Parish Police Jury has paid the cost of maintaining this law library. However, he said that the police jury is financially unable to continue paying for maintaining the law library and he planned on using commission funds to maintain the library in the future.

The Natchitoches Parish Law Library Commission should develop a written plan for operating the law library. This plan should include law books and computer software to be maintained, locations where the library books or computer terminals will be available, financial records that will be maintained, and procedures to ensure that annual sworn financial statements are filed with the legislative auditor. If the commission elects to continue not using the funds available for the library, we suggest that the Natchitoches Parish Law Library Commission be abolished. This will require a legislative act since the commission was created by the Louisiana Legislature.

Your responses to this letter are included as Attachment 1. Copies of this letter and the attachment have been delivered to the members of the Natchitoches Parish Law Library Commission, Natchitoches Parish Police Jury, and other authorities as required by state law.

Respectfully submitted,



Daniel G. Kyle, CPA, CFE
Legislative Auditor

ESS:GLM:GCA:lnl

[Report2]

Attachment

Exhibit I

Natchitoches Parish Law Library Commission Natchitoches, Louisiana

Statement of Cash Receipts and Disbursements
For the Period January 1, 1993, through October 22, 1998

CASH RECEIPTS:	
Fees -- clerk of court	\$9,065
Miscellaneous	<u>36</u>
Total Receipts	<u>9,101</u>
CASH DISBURSEMENTS:	
Purchases - law books	8,888
Unknown	1,141*
Insurance	<u>107</u>
Total Disbursements	<u>10,136</u>
(Deficiency) of Receipts over Disbursements	(1,035)
Cash Balance -- December 31, 1992	<u>1,035</u>
Cash Balance -- October 22, 1998	<u>\$0</u>

* The nature of this cash disbursement is unknown because of lack of supporting documentation.

Exhibit 2

Natchitoches Parish Law Library Commission Natchitoches, Louisiana

List of Payments Made by Natchitoches Parish Clerk of Court to the Commission
For the Period January 1, 1993, through July 31, 2000

Time Period Covered	Total Clerk of Court Payments	Commission Deposited	Checks Issued to Commission and Outstanding	Checks Held by Clerk of Court
Jan. 1, 1993 – June 30, 1993	\$2,635	\$2,635		
July 1, 1993 – June 30, 1994	4,895	3,303	\$1,592	
July 1, 1994 – June 30, 1995	4,617	3,127	1,490	
July 1, 1995 – June 30, 1996	4,875		4,875	
July 1, 1996 – June 30, 1997	5,035		5,035	
July 1, 1997 – June 30, 1998	4,965		4,965	
July 1, 1998 – June 30, 1999	5,165		4,945	\$220
July 1, 1999 – June 30, 2000	4,910			4,910
July 1, 2000 – July 31, 2000	452			452
TOTALS	<u>\$37,549</u>	<u>\$9,065</u>	<u>\$22,902</u>	<u>\$5,582</u>

Management's Response

Attachment 1



Tenth Judicial District Court
STATE OF LOUISIANA
Natchitoches Parish

RECEIVED
LEGISLATIVE AUDITOR
00 SEP 25 AM 10:52

MONTY L. DOGGETT
DISTRICT JUDGE

P.O. BOX 775
NATCHITOCHEs, LA 71458-0775
(318) 357-2209
FAX (318) 357-2275

September 22, 2000

Honorable Daniel G. Kyle
Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, L.A. 70804-9397

VIA FAX: (225) 339-3988

ATTENTION: GARY MC CRARY

RE: Natchitoches Parish Law Library Commission
Your Report Dated September 7, 2000

Dear Dr. Kyle:

At the request of Mr. McCrary and pursuant to your letter of September 7, 2000, I enclose herewith the following:

- (1) Response from the Natchitoches Parish Law Library Commission by Mr. Charles R. Whitehead, III. (Secretary - Treasurer); and
- (2) Response from the Judge's Office of the Tenth Judicial District Court, Natchitoches Parish, Louisiana.

If further action is needed or if you have any questions, please advise. Thank you for your cooperation in this matter and with kindest personal regards, I am

Very Truly Yours,

MONTY L. DOGGETT
DISTRICT JUDGE - DIVISION "B"

MLD:sbk

cc: Honorable Eric R. Harrington, District Judge Division "A"
Mr. Charles R. Whitehead, III., Natchitoches Parish Law Library Commission

*Natchitoches Parish Law Library Commission
Natchitoches Parish Courthouse
Natchitoches, LA 71457*

Judge Monty L. Doggett, Member
Judge Eric R. Harrington, Member
Charles R. Whitehead, III, Member

September 20, 2000

Honorable Daniel G. Kyle
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Your Report Dated September 7, 2000

Dear Dr. Kyle:

Thank you for your report forwarded to us dated September 7, 2000. Before responding to the report directly, I feel compelled (based on recent audits in our geographical vicinity) to tell you there have been no accusations of misappropriation of any funds and we are confident the proposal outlined below will allay any future audit problems.

As you may be aware, the Natchitoches Parish Police Jury has previously maintained the bulk of the Law Library for the judges here in Natchitoches Parish and the Tenth Judicial District. Due to financial constraints, the Police Jury will in all likelihood be unable to continue to provide these books. In anticipation of this, we were able, through the cooperative venture for the District Attorney's Office, the Indigent Defender Board and the Police Jury, to purchase a computer system for the purpose of installing computerized research. This research computer network will be available for both the judges and a terminal for the general public. The system is configured in such a way that the District Attorney's Office, if they see fit, will be able to tap into the system. It is necessary for the commission to change with the times to no longer print media but to provide research on a computer or electronic media. The Commission's role will change as outlined above.

One of the proposed changes, in order to prevent problems outlined in your September 7th letter, will be the day to day operations will be centered in judges' offices with one of the court employees functioning as the treasurer of the commission, subject to review by the two judges and the Bar member. We intend on establishing a new bank account requiring counter signatures by the Court employee and one of the Commission members. This will allow the centralization of the management of both the funds and the electronic media in this matter. Further, the Judges have

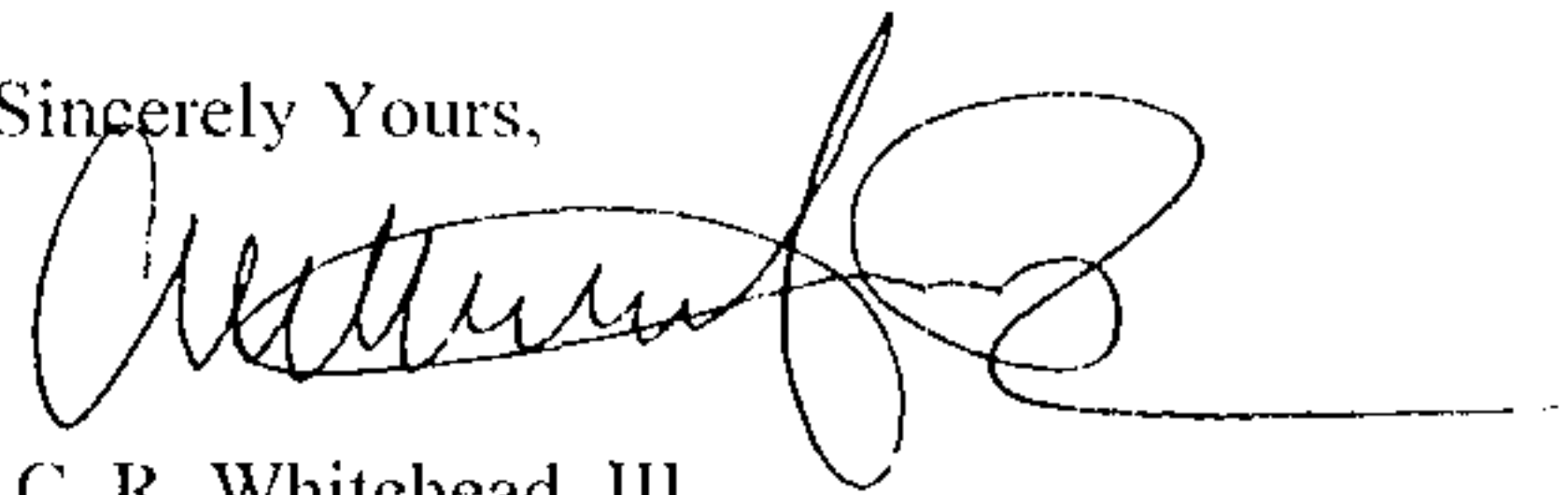
Dr. Daniel G. Kyle
RE: SEPTEMBER 7TH REPORT
September 20, 2000
Page 2

offered to have this account made an additional item of their annual audit to be performed by a C.P.A. firm approved by your office.

Trusting that this response will be sufficient for your purposes.

We remain,

Sincerely Yours,

A handwritten signature in black ink, appearing to read "C. R. Whitehead, III", with a long horizontal line extending to the right.

C. R. Whitehead, III
Natchitoches Parish Law Library
Secretary-Treasurer

CHH/aaj



Tenth Judicial District Court

STATE OF LOUISIANA

Natchitoches Parish

MONTY L. DOGGETT
DISTRICT JUDGE

P.O. BOX 775
NATCHITOCHES, LA 71458-0775
(318) 357-2209
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September 22, 2000

Honorable Daniel G. Kyle
Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, LA. 70804-9397

RE: Natchitoches Parish Law Library Commission
Your Report Dated September 7, 2000

Dear Dr. Kyle:

As judges of the Tenth Judicial District Court of Natchitoches Parish, we thank you for forwarding to us a copy of your report dated September 7, 2000, with an opportunity to respond.

As you are aware, the Natchitoches Parish Law Library Commission was previously established by legislative act and is a total and separate entity from the judge's office of the Tenth Judicial District Court, Natchitoches Parish, Louisiana. Therefore, I would emphasize that this office has never been responsible nor participated in the receipts and disbursements of public funds allocated for use by the Natchitoches Parish Law Library Commission. Regardless, we are pleased that your report makes no accusation of misappropriation of funds.

In connection with your September 7, 2000 report, we would comment as follows:

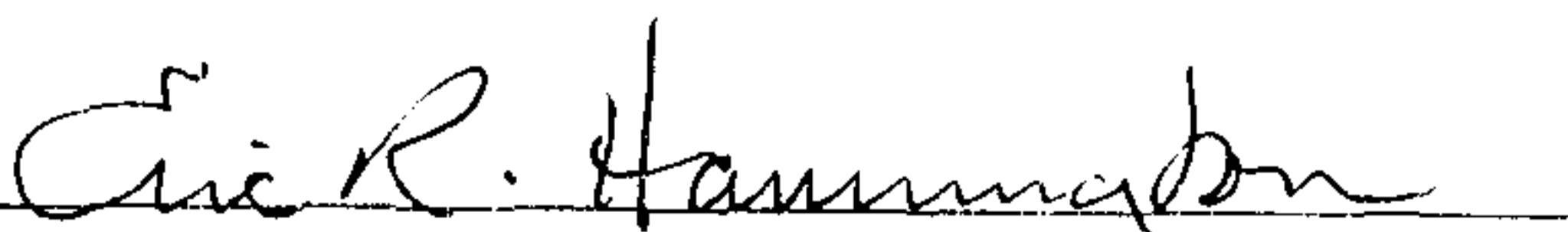
- (1) For over twenty years, a law library has been established and used by members of the Natchitoches Parish Bar Association, with said library located in the judge's office at the Natchitoches Parish courthouse. Over the last several years, the Natchitoches Parish Police Jury has paid the costs of maintaining this law library.
- (2) We have been advised by the Natchitoches Parish Police Jury that due to their financial condition, they may be unable to continue to pay the financial expenses relating to maintaining said law library.
- (3) The current law library includes two complete sets (including annual updates), of the following law books:
 - Louisiana Revised Statutes
 - Louisiana Constitution

- Louisiana Civil Code
 - Louisiana Code of Civil Procedure
 - Louisiana Code of Criminal Procedure
 - Southern Reporter
- (4) Through cooperative efforts of the Natchitoches Parish Law Library Commission, the Natchitoches District Attorney's Office, the Natchitoches Indigent Defender Board, the Natchitoches Parish Police Jury, and the Natchitoches Parish Judge's Office, a computer system was purchased and installed at the Natchitoches Parish courthouse for the purpose of providing computerized legal research to the bench, bar and general public.
- (5) Due to the anticipated lack of funding from the Police Jury to maintain the hard bound law library books, and the new expenses of maintaining the computerized legal research system, we concur that the Natchitoches Parish Law Library Commission is in need of funds to maintain the legal library.
- (6) If requested, the judge's office will agree to assume the financial responsibility of receipts and disbursements of funds and debts of the Natchitoches Parish Law Library Commission. However, a condition of handling this account would be that an annual audit be performed by a C.P.A. firm approved by your office.

In summary, there is a need for the continuation of the Natchitoches Parish Law Library Commission and we will be glad to assist in any way possible as outlined above. If you have any questions concerning this matter, please do not hesitate to call. We remain

Very Truly Yours,


MONTY L. DOGGETT - DISTRICT JUDGE - DIV. "B"


ERIC R. HARRINGTON - DISTRICT JUDGE - DIV. "A"