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NINTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

ALEXANDRIA, LOUISIANA

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 8-23-00

**NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND**

DECEMBER 31, 1999

TABLE OF CONTENTS

	<u>EXHIBIT</u>	<u>PAGE</u>
Independent Auditor's Report		1-2
Financial Statements		
Combined Balance Sheet - All Fund Types and Account Group	A	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types.....	B	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General and Special Revenue Fund	C	5
Notes To Financial Statements.....		6-11
Other Reports Required by <i>Government Auditing Standards</i> and <i>Louisiana Governmental Audit Guide</i>		12
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of General Purpose Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		13-15
Schedule of Findings and Questioned Costs		16-18
Corrective Action Plan		19-20
Management's Summary Schedule of Prior Audit Findings		21



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Judges of Ninth Judicial District Court
Judicial Expense Fund

We have audited the accompanying general purpose financial statements of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the District Court'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, 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 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.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Ninth Judicial District Court, Judicial Expense Fund, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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PAYNE, MOORE & HERRINGTON, LLP

Judges of Ninth Judicial District Court
Judicial Expense Fund

In accordance with Government Auditing Standards, we have also issued a report dated May 22, 2000, on our consideration of the Judicial Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations. 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.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 22, 2000

NINTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
 YEAR ENDED DECEMBER 31, 1999

EXHIBIT A

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	GENERAL FIXED ASSETS	
ASSETS				
Cash	\$ 45,552	\$ 294,584	\$	\$ 340,136
Accounts and accrued interest receivable	8,670	23,322		31,992
Equipment			291,497	291,497
<u>TOTAL ASSETS</u>	<u>\$ 54,222</u>	<u>\$ 317,906</u>	<u>\$ 291,497</u>	<u>\$ 663,625</u>
LIABILITIES, EQUITY, AND OTHER CREDITS				
LIABILITIES				
Accounts payable	\$ 23,898	\$ 3,379	\$	\$ 27,277
Total Liabilities	23,898	3,379		27,277
EQUITY AND OTHER CREDITS				
Investment in general fixed assets			291,497	291,497
Fund Balance:				
Unreserved-Undesignated	30,324	314,527		344,851
Total Equity and Other Credits	30,324	314,527	291,497	636,348
<u>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</u>	<u>\$ 54,222</u>	<u>\$ 317,906</u>	<u>\$ 291,497</u>	<u>\$ 663,625</u>

The accompanying notes are an integral part of the financial statements.

NINTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 1999

EXHIBIT B

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
REVENUES			
Intergovernmental court fees	\$ 71,759	\$	\$ 71,759
Collection fees		288,471	288,471
Interest	<u>1,585</u>	<u>7,664</u>	<u>9,249</u>
Total Revenues	73,344	296,135	369,479
EXPENDITURES			
Current:			
General government:			
Salaries		10,683	10,683
Insurance premiums	2,695		2,695
Parking fees	2,280	870	3,150
Legal and other professional	2,678	758	3,436
Office supplies, etc.	6,091	5,248	11,339
Computer supplies and expense	6,823		6,823
Internet expense	2,993		2,993
Payroll taxes		913	913
Telephone and utilities	3,890	4,027	7,917
Meeting and jury expense	4,077		4,077
Certification fees and continuing education	7,103	2,825	9,928
Operating assistance to Rapides Parish Police Jury- supplemental pay-clerks, reporters, and office support staff	5,943	101,791	107,734
Security	1,487		1,487
Bank charges	323	948	1,271
Juvenile programs	7,400		7,400
Probation-parole program	2,957		2,957
Renovations	5,387	24,864	30,251
Capital outlay	<u>37,145</u>	<u>55,112</u>	<u>92,257</u>
Total Expenditures	<u>99,272</u>	<u>208,039</u>	<u>307,311</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,928)	88,096	62,168
FUND BALANCES, BEGINNING OF YEAR	<u>56,252</u>	<u>226,431</u>	<u>282,683</u>
<u>FUND BALANCES, END OF YEAR</u>	<u>\$ 30,324</u>	<u>\$ 314,527</u>	<u>\$ 344,851</u>

The accompanying notes are an integral part of the financial statements.

NINTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE-BUDGET AND ACTUAL
 GENERAL AND SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 1999

EXHIBIT C

	GENERAL FUND		SPECIAL REVENUE FUND		VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES	BUDGET	ACTUAL	BUDGET	ACTUAL	(UNFAVORABLE)
Intergovernmental court fees	\$ 60,000	\$ 71,759	\$	\$	\$
Collection fees	600	1,585	300,000	288,471	(11,529)
Interest	60,600	73,344	5,800	7,864	1,864
Total Revenues	60,600	73,344	305,800	296,135	(9,665)
EXPENDITURES					
Current:					
General government:					
Salaries			11,000	10,683	317
Insurance premiums	1,300	2,695			(1,395)
Parking fees	2,500	2,280		870	(870)
Legal and other professional	700	2,578	800	758	42
Office supplies, etc.	6,500	6,091	6,900	5,248	1,652
Computer supplies and expense	3,500	6,823	1,000		1,000
Internet expense		2,993			(2,993)
Payroll taxes					
Telephone and utilities	6,000	3,890	2,000	913	1,087
Meeting and jury expense	1,000	4,077	3,360	4,027	(667)
Certification fees and continuing education	9,000	7,103	3,000	2,825	175
Operating assistance to Rapides Parish Police Jury- supplemental pay-clerks, reporters, and office support staff					
Security	31,000	5,943	100,000	101,791	(1,791)
Bank charges	300	1,487			(1,487)
Juvenile programs		323	1,000	948	52
Probation-parole program		7,400			(7,400)
Renovations		2,957			(2,957)
Capital outlay		5,387	70,000	24,864	45,136
Total Expenditures	53,000	37,145	24,000	55,112	(31,112)
	114,800	99,272	223,060	208,039	15,021
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(54,200)	(25,928)	82,740	88,096	5,356
FUND BALANCES, BEGINNING OF YEAR	56,252	56,252	226,431	226,431	0
FUND BALANCES, END OF YEAR	\$ 2,052	\$ 30,324	\$ 309,171	\$ 314,527	\$ 5,356

The accompanying notes are an integral part of the financial statements.

**NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1999**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Ninth Judicial District Court, Judicial Expense Fund, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for *establishing governmental accounting and financial reporting principles*. The more significant of the entity's accounting policies are described below.

Reporting Entity

The Judicial Expense Fund was created by Act 633 of the Regular Session of 1982, enacting R.S. 13:996.19. The purpose of the Fund is to account for additional court costs, provided by the Act, and to provide for the administration and expenditure of such monies. The Judicial Expense Fund operates as a component unit of the Rapides Parish Police Jury.

In evaluating how to define the entity for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, only the operating activities of the Judicial Expense Fund are included in these financial statements.

Fund Accounting

The Judicial Expense Fund uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets or liabilities that are not recorded in a fund because they do not directly affect net expendable available financial resources.

**NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1999**

NOTES TO FINANCIAL STATEMENTS

The Judicial Expense Fund has two category of funds - governmental and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. The Judicial Expense Fund has two funds included in this category.

GOVERNMENTAL FUND TYPES

GENERAL FUND

The General Fund was established in order to account for all of the general activities.

SPECIAL REVENUE FUND

CHILD SUPPORT FUND

The Child Support Fund consists of fees collected pursuant to the enforcement of court ordered child support agreements. Fees earned by the fund totalled \$288,471 in 1999.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments.

AGENCY FUND

This fund is comprised of child support payments collected on behalf of the State of Louisiana.

ACCOUNT GROUP

GENERAL FIXED ASSETS

Fixed assets used in governmental fund operations are accounted for in the General Fixed Assets Account Group. All additions and retirements of fixed assets are recorded in this account group.

**NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1999**

NOTES TO FINANCIAL STATEMENTS

This account group is not a fund. It is concerned with the measurement of financial position and does not involve measurement of results of operations.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The 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. Operating statements of the funds present increases (i.e, revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by governmental fund types. Under the modified accrual basis of accounting, 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 the amount is 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.

Those revenues susceptible to accrual are court fees, collection fees, and interest revenue.

Budgets

The Judicial Expense Fund's General Fund and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. Any amendments are made by the District Judges. The budgeted amounts are prepared on a cash basis of accounting. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial . All annual appropriations lapse at year end.

Cash

Cash includes amounts in demand deposits, interest-bearing demand deposits and certificates of deposit. Under state law, the Judicial Expense Fund may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1999**

NOTES TO FINANCIAL STATEMENTS

Fixed Assets

General fixed assets are not capitalized in the fund used to acquire them. Instead, capital acquisitions are reflected as expenditures in the governmental fund, and the related assets are reported in the general fixed assets account group. All fixed assets are valued at cost. Assets in the general fixed asset account group are not depreciated.

The costs of normal maintenance and repairs that do not add to the value of the asset lives are not capitalized.

Memorandum Only - Total Column

The total columns on the combined component unit financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position and results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

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.

2. LEGAL COMPLIANCE - BUDGETS

As mentioned in Note 1, the General and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. The budgetary practices include public notice, public inspection, and public hearings on the budgets. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts contained in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. As independently elected parish officials, budgetary control is exercised by the judges at the fund level.

**NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1999**

NOTES TO FINANCIAL STATEMENTS

3. CASH

At December 31, 1999, the Judicial Expense Fund had cash (book balances) totaling \$340,136 in demand deposit accounts and certificates of deposit held at local financial institutions. The bank balances totaled \$421,041. A summary of collateralization of bank balances is presented below.

Insured (federal deposit insurance)	\$ 247,878
Uncollateralized (in accordance with GAAP - see below)	<u>173,163</u>
	\$ 421,041

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) 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.

The uncollateralized amount shown above is secured by pledged securities with market values exceeding the required pledge amount. The securities are held in the name of the pledging agent bank in holding or custodial banks. Even though the pledged securities are considered uncollateralized under GAAP, Louisiana Revised Statutes impose a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the Judicial Expense Fund that the agent bank has failed to pay deposited funds upon demand.

4. GENERAL FIXED ASSETS

The following is a summary of changes in general fixed assets during the year:

	BALANCE		BALANCE	
	<u>01/01/99</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>12/31/99</u>
Equipment	\$ 228,465	\$ 92,257	\$ 29,225	\$ 291,497

5. CHANGES IN AGENCY FUND AMOUNTS HELD FOR OTHERS

Balance, beginning of year	\$ -0-
Additions - child support collections	6,015,451
Deductions - remittances to State of Louisiana	<u>(6,015,451)</u>
Balance, end of year	\$ -0-

**NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1999**

NOTES TO FINANCIAL STATEMENTS

6. EMPLOYEE RETIREMENT PLAN PARTICIPATION

The employee of the Judicial Expense Fund was not covered under the State of Louisiana PERS plan. This employee was a member of the social security system.

7. OPERATING LEASE

Effective January 1, 1999, the Judicial Expense Fund entered into a contract of lease with the Rapides Parish Police Jury, for the purpose of leasing office space from the Police Jury.

The consideration for this lease is to be the payment by the Judicial Expense Fund of all labor and materials, all architectural and professional fees, all plumbing, electrical, heating, cooling, flooring and other contractual services, and all other expenses incurred in the remodeling of the office space. The title and interest in these improvements will remain with the Police Jury at the end of the lease term.

The term of this lease is for seven years, beginning January 1, 1999, and ending December 31, 2005.

As of December 31, 1999, the Judicial Expense fund had incurred \$61,379 of improvements to this office space. These expenditures were included in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended December 31, 1998. There were no additional expenditures incurred in 1999.

8. EXPENDITURES OF THE JUDICIAL EXPENSE FUND NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the office of the Judicial Expense Fund which are paid out of the funds of the Criminal Court, the Rapides Parish Police Jury, or directly by the state, in accordance with statutory requirements. Also, the general fixed assets used by the Judicial Expense Fund that are purchased with the Rapides Parish Police Jury's money are reported in the Police Jury's financial statements. General fixed assets purchased with the Judicial Expense Fund's General Fund or Special Revenue Fund revenues are reported in these financial statements.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS AND
LOUISIANA GOVERNMENTAL AUDIT GUIDE**

**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***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

Judges of Ninth Judicial District Court
Judicial Expense Fund

We have audited the general purpose financial statements of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 22, 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 Judicial Expense Fund's general 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 under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Judicial Expense Fund'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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting

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Judges of Ninth Judicial District Court
Judicial Expense Fund

that, in our judgment, could adversely affect the Fund's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as findings 99-01 and 99-02, and 99-03.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that *might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions* that are also considered to be material weaknesses. However, we believe the reportable conditions listed are not material weaknesses.

This report is intended solely for the information and use of management for Judicial Expense Fund and Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 22, 2000

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1999

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? yes no

Reportable conditions identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Corrective Action Plan See Attached

Management's Summary Schedule of Prior Audit Findings See Attached

Memorandum of Other Comments and Recommendations Not Applicable

Federal Awards Not Applicable

SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED UNDER GOVERNMENT AUDITING STANDARDS

Criteria: The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

FINDING 99-01 -- CASH DISBURSEMENTS

Condition:

There was one occasion found during the year where a check was issued with only one authorized signature, and two voided checks contained an authorized signature of the issuer but payee had not been entered on the check.

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1999

Recommendation: We recommend that all established control procedures be followed regarding preparing and signing checks.

MANAGEMENT'S RESPONSE - See Corrective Action Plan

FINDING 99-02 – BANK RECONCILIATIONS

Condition:

Monthly bank reconciliation reports were not available for our inspection and view.

Recommendation: We recommend that all bank accounts be reconciled on a monthly basis, and that these reconciliations be retained.

MANAGEMENT'S RESPONSE - See Corrective Action Plan

FINDING 99-03 – CASH DISBURSEMENTS

Condition:

In our test of invoices or statements supporting disbursement of funds, it was noted that a large number of the supporting documents were not cancelled by indicating the date paid and check number on the documents.

Recommendation: We recommend that documents supporting disbursements of funds be properly cancelled when paid.

MANAGEMENT'S RESPONSE - See Corrective Action Plan

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 1999

Ninth Judicial District Court, Judicial Expense Fund, respectfully submits the following corrective action plan for the year ended December 31, 1999.

Independent Public Accounting Firm:

Payne, Moore, & Herrington, LLP
P. O. Box 13200
Alexandria, LA 71315-3200

Audit period: January 1, 1999 to December 31, 1999

The findings from the December 31, 1999, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the report.

FINDING 99-01 -- CASH DISBURSEMENTS

Contact person responsible for corrective action: Judge Ryland.

Corrective action planned: We believe the reportable condition is not a material weakness.

Every effort will be made to discontinue issuing checks not properly signed.

Anticipated completion date: June 19, 2000.

FINDING 99-02 -- BANK RECONCILIATIONS

Contact person responsible for corrective action: Judge Ryland.

Corrective action planned: We believe the reportable condition is not a material weakness.

Monthly reconciliation of all bank accounts will be prepared and a copy of such reconciliation retained.

Anticipated completion date: June 19, 2000.

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 1999

FINDING 99-03 – CASH DISBURSEMENTS

Contact person responsible for corrective action: Judge Ryland.

Corrective action planned: We believe the reportable condition is not a material weakness.

Every effort will be made to indicate the date of payment and check number on all documents supporting disbursements.

Anticipated completion date: June 19, 2000.

**NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MANAGEMENT'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 1999**

<u>FINDING</u>		<u>CURRENT YEAR STATUS</u>
98-01	Issuing checks not properly signed.	Unresolved-see Finding 99-01
98-02	Issuing pre-signed blank checks	Resolved