

**BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana**

Financial Report

Year Ended December 31, 2003

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 5.26.04

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## INDEPENDENT AUDITORS' REPORT

The Honorable Randy P. Angelle, Judge  
Breaux Bridge City Court  
(St. Martin Parish Ward Four Court)  
Breaux Bridge, Louisiana

We have audited the accompanying general purpose financial statements of Breaux Bridge City Court, a component unit of City of Breaux Bridge, Louisiana, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of Breaux Bridge City Court'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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 Breaux Bridge City Court, as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated on April 12, 2004, on our consideration of Breaux Bridge City Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, and contracts. 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.

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Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information (pp. 12-21) is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Breaux Bridge City Court. 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 stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the City Court.

***Kolder, Champagne, Slaven & Company, LLC***

Certified Public Accountants

Breaux Bridge, Louisiana  
April 12, 2004

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Group  
December 31, 2003

	Governmental	Fiduciary	Account	Totals	
	Fund Type	Fund Type	Group	(Memorandum Only)	
	General	Civil Court Fund	General Fixed Assets	2003	2002
<b>ASSETS</b>					
Cash - Restricted	\$ 2,737	\$ 19,024	\$ -	\$ 21,761	\$ 20,726
Cash - Unrestricted	128,456	-	-	128,456	161,255
Cash - Criminal account	61,976	-	-	61,976	53,800
Cash - Adolescent drug court	21,730	-	-	21,730	18,933
Drug court receivable	11,770	-	-	11,770	8,508
Equipment	-	-	76,511	76,511	63,960
<b>Total assets</b>	<b>\$ 226,669</b>	<b>\$ 19,024</b>	<b>\$ 76,511</b>	<b>\$ 322,204</b>	<b>\$ 327,182</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 5,246	\$ -	\$ -	\$ 5,246	\$ 1,623
Bonds payable	61,037	-	-	61,037	52,835
Advanced court costs payable	-	19,024	-	19,024	17,942
Due to other government	-	-	-	-	169
<b>Total liabilities</b>	<b>66,283</b>	<b>19,024</b>	<b>-</b>	<b>85,307</b>	<b>72,569</b>
<b>Fund equity:</b>					
Fund balance reserved - Witness fees	2,737	-	-	2,737	2,784
Fund balance - unreserved, undesignated	157,649	-	-	157,649	187,869
Investment in general fixed assets	-	-	76,511	76,511	63,960
<b>Total fund equity</b>	<b>160,386</b>	<b>-</b>	<b>76,511</b>	<b>236,897</b>	<b>254,613</b>
<b>Total liabilities and fund equity</b>	<b>\$ 226,669</b>	<b>\$ 19,024</b>	<b>\$ 76,511</b>	<b>\$ 322,204</b>	<b>\$ 327,182</b>

The accompanying notes are an integral part of this statement.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance  
General Fund  
Year Ended December 31, 2003  
(With Comparative Totals Presented for the Year Ended December 31, 2002)

	2003	2002
<b>Revenues:</b>		
Court costs received	\$ 34,749	\$ 41,422
Adolescent drug court income	144,199	151,784
Probation income	13,306	9,883
Interest income	1,525	2,549
Miscellaneous	7,169	2,409
Total revenues	200,948	208,047
<b>Expenditures:</b>		
Current -		
Adolescent drug court expenditures	137,681	113,682
Bank charges	36	-
Computer expense	205	239
Contract labor	188	-
Drug test expense	12,009	9,759
Dues and seminars	11,255	14,153
Internet	918	-
Miscellaneous	3,642	3,734
Probation fees	13,306	9,883
Rent	190	188
Repairs & maintenance	2,691	2,713
Retirement	2,934	2,507
Salaries	26,767	19,393
Subscriptions	944	298
Supplies	1,346	1,279
Uniforms	1,852	1,004
Witness fees	2,700	3,107
Capital outlay	6,402	22,100
Capital outlay - drug court	6,149	17,141
Total expenditures	231,215	221,180
Excess (deficiency) of revenues over expenditures	(30,267)	(13,133)
Fund balance, beginning	190,653	203,786
Fund balance, ending	\$ 160,386	\$ 190,653

The accompanying notes are an integral part of this statement.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Statement of Changes in Assets and Liabilities - Civil Court Fund  
Year Ended December 31, 2003

	<u>Balance December 31, 2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2003</u>
<b>ASSETS</b>				
Cash	<u>\$17,942</u>	<u>\$ 125,635</u>	<u>\$ 124,553</u>	<u>\$19,024</u>
Total assets	<u>\$17,942</u>	<u>\$ 125,635</u>	<u>\$ 124,553</u>	<u>\$19,024</u>
<b>LIABILITIES</b>				
Advanced court costs payable	<u>\$17,942</u>	<u>\$ 125,635</u>	<u>\$ 124,553</u>	<u>\$19,024</u>
Total liabilities	<u>\$17,942</u>	<u>\$ 125,635</u>	<u>\$ 124,553</u>	<u>\$19,024</u>

The accompanying notes are an integral part of this statement.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Breux Bridge City Court was created under Louisiana Revised Statute 13:1872 as a political subdivision of the State of Louisiana. The Court operates under the control of the City Judge, an elected official serving a term of six years.

The financial statements of the Breux Bridge City Court have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which along with subsequent GASB pronouncements (Statements and Interpretations) constitutes GAAP for governmental units. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

A. Financial Reporting Entity

This report includes all funds and account groups, which are controlled by, or dependent on the City Court Judge. Control by or dependence on the Breux Bridge City Court was determined on the basis of general oversight responsibility. Governmental Accounting Standard 14 defines the financial reporting entity as a combination of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. This standard is effective for financial statements for periods beginning after December 15, 1992. Breux Bridge City Court (City Court) is a component unit of City of Breux Bridge, Louisiana. The Notes to Financial Statements of the City of Breux Bridge identify the City Court as a component unit; however, the City of Breux Bridge does not present the financial information of the City Court.

B. Fund Accounting

The accounts of the City Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types as follows:



BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Notes to Financial Statements (Continued)

Governmental Fund

General Fund

The General Fund is the general operating fund of the City Court. It is used to account for all financial resources except those required to be accounted for in the Fiduciary Fund and appropriations by other governmental bodies on behalf of the City Court.

The Parish of St. Martin and the City of Breux Bridge maintain individual accounting records for City Court expenditures financed by their individual appropriations and report such expenditures in their respective financial statements.

Fiduciary Fund

Agency Fund

An agency fund is used to account for assets held by the City Court in a trustee capacity or as an agent for individuals, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

The governmental fund is 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 when the related liability is incurred. Operating supplies are recognized as expenditures when purchased.

Fund balance reserve accounts have been established for certain restricted cash in the governmental fund type to indicate that they do not represent "available spendable resources".

Agency funds do not involve measurement of results of operations. They are accounted for using the modified accrual basis of accounting.

D. Budgetary Practice

Louisiana Revised Statute 39:1301 specifically states that only judicial expense funds (for judges) are to adopt budgets. Other funds of judges (City Courts) are not required to adopt budgets. Therefore, budgeted figures are not reported in this financial report.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Notes to Financial Statements (Continued)

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the City Court as an extension of formal budgetary integration in the funds.

F. Fixed Assets

Fixed assets of the City Court purchased by the City of Breux Bridge are accounted for in the General Fixed Assets Account Group of that entity. Fixed assets purchased by the City Court are accounted for in the City Court's General Fixed Assets Account Group and are recorded as expenditures in the governmental fund when purchased. Infrastructure assets as well as interest costs are not capitalized. Estimated amounts are immaterial in relation to total fixed assets. No depreciation has been provided on general fixed assets.

G. Total Columns on Combined Statement

The total columns on the Combined Statement are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, 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.

H. 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 City Court's financial position and operations. However, comparative data has not been presented in each of the statements because their inclusion would make certain statements unduly complex and difficult to understand.

(2) Cash and Interest-Bearing Deposits

- A. Under state law, the City Court may deposit funds within a bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The City Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2003, the City Court has cash (book balances) totaling \$233,923.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

Notes to Financial Statements (Continued)

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 bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2003 are secured as follows:

Bank balances	<u>\$ 247,780</u>
Federal Deposit Insurance	148,726
Pledged Securities (Category 3)	<u>99,054</u>
Total federal insurance and pledged securities	<u>\$ 247,780</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the City Court's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified by the City Court that the bank has failed to pay deposited funds upon demand.

- B. Cash - restricted of \$2,737 is made up of monies reserved for witness fees paid to off duty police officers. The monies are held in the bank account of the General Fund; however, a separate set of self balancing books are maintained by the City Court to account for respective funds.
- C. Cash - restricted of \$19,024 is made up of monies reserved for advanced court costs. The monies are held in the Civil Fund of the City Court.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Notes to Financial Statements (Continued)

(3) Breux Bridge Adolescent Drug Court

The City Court started a juvenile drug court in July of 2001. The purpose of the drug court program is to provide early intervention for adolescents who are currently engaging in activities that may result in future drug related or other criminal activities. Such a program provides an alternative to maintaining criminal charges or incarceration. The State reimburses City Court on a monthly basis based upon expenditures incurred. The drug court receivable at December 31, 2003 consists of the December 2003 reimbursement from the State of Louisiana.

(4) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Equipment</u>
Balance, December 31, 2002	\$ 63,960
Additions:	
Investment in general fixed assets - General Fund revenue	6,402
Investment in general fixed assets - Drug Court revenue	6,149
Deletions	-
Balance, December 31, 2003	\$ 76,511

(5) Risk Management

The City Court is exposed to risks of loss in the areas of general liability, property hazards, and workers' compensation. Those risks are handled by purchasing commercial insurance. The City of Breux Bridge, Louisiana's insurance policies cover the City Court. There have been no significant reductions in insurance coverage during the current fiscal year.

(6) Expenditures of the Breux Bridge City Court Paid by the City of Breux Bridge

The cost of some expenditures for the operation of the Breux Bridge City Court, as required by statute, is paid by the City of Breux Bridge, Louisiana. These expenditures are not included in the accompanying financial statements.

The City Court has one elected official, Randy P. Angelle, Judge. His salary is paid by the City of Breux Bridge and is therefore included in their financial statements.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Notes to Financial Statements (Continued)

(7) Pension Plan

Eligible employees of the City Court participate in a multiple-employer public employee retirement system (PERS), which is controlled and administered by a separate board of trustees. This retirement system provides retirement, disability and death benefits to plan members and their beneficiaries. Pertinent information relative to the plan follows:

Louisiana State Retirement System

Plan members are required to contribute 11.5 percent of their annual covered salary to the system while the City Court is required to contribute the statutory rate of 15.8 percent of the total annual covered salary. The City Court's total contributions to the system for the years ended December 31, 2003, 2002, and 2001 were \$2,934, \$2,507, and \$2,064, respectively, equal to the required contributions for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Louisiana State Retirement System, P. O. Box 44213, Baton Rouge, Louisiana 70804-4213.

(8) New Reporting Standard

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Breux Bridge City Court is required to implement this standard for the fiscal year ending December 31, 2004. The City Court has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

**SUPPLEMENTAL INFORMATION**

## GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for fixed assets purchased in governmental type funds.

**BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana**

**Statement of General Fixed Assets  
December 31, 2003**

	<u>2003</u>	<u>2002</u>
General fixed assets, at cost:		
Equipment	<u>\$ 76,511</u>	<u>\$ 63,960</u>
Investment in general fixed assets	<u>\$ 76,511</u>	<u>\$ 63,960</u>



BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
BreauX Bridge, Louisiana

Statement of Changes in General Fixed Assets  
Year Ended December 31, 2003

	<u>Equipment</u>
General fixed assets, beginning of year	\$ 63,960
Additions:	
General fund revenue	6,402
Drug court revenue	6,149
Deletions	<u>-</u>
General fixed assets, end of year	<u>\$ 76,511</u>

## GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
GENERAL FUND  
Schedule of Cash Receipts and Disbursements  
Year Ended December 31, 2003

	<u>Criminal</u>	<u>Other</u>	<u>Total</u>
Cash, January 1, 2003	\$ 53,800	\$ 182,972	\$ 236,772
Receipts:			
Fines and costs collected	191,259	31,016	222,275
Drug court income	-	144,199	144,199
Transfers from civil fund	-	1,080	1,080
Witness fees	-	2,653	2,653
Probation fees	-	13,306	13,306
Interest income	-	1,525	1,525
Miscellaneous	-	7,169	7,169
Total receipts	<u>191,259</u>	<u>200,948</u>	<u>392,207</u>
Total cash available	<u>245,059</u>	<u>383,920</u>	<u>628,979</u>
Disbursements:			
Transfers of fines and costs to:			
General Fund	35,246	-	35,246
City Marshal	12,005	-	12,005
Indigent Defender Board	12,040	-	12,040
Acadiana Criminalistic Lab	5,355	-	5,355
Witness fees	2,653	2,700	5,353
City of Breaux Bridge	40,006	-	40,006
Parish fines/District Attorney	47,631	-	47,631
Crime Victim Reparation	2,055	-	2,055
District Attorney	2,920	-	2,920
Louisiana Commission on Law Enforcement	1,348	-	1,348
Restitution	5,830	-	5,830
Refunds on bonds	407	-	407
Breaux Bridge Police Department	426	-	426
Head & Spine fund	2,400	-	2,400
Coroner	6,740	-	6,740
DWI Analysis	4,650	-	4,650
Probation fees	-	13,306	13,306
Court management expense	1,371	-	1,371
Court operating expenses and equipment purchases	-	214,991	214,991
Total disbursements	<u>183,083</u>	<u>230,997</u>	<u>414,080</u>
Cash, December 31, 2003	<u>\$ 61,976</u>	<u>\$ 152,923</u>	<u>\$ 214,899</u>

INTERNAL CONTROL AND COMPLIANCE INFORMATION

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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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

The Honorable Randy P. Angelle, Judge  
Breux Bridge City Court  
(St. Martin Parish Ward Four Court)  
Breux Bridge, Louisiana

We have audited the general purpose financial statements of the Breux Bridge City Court, as of and for the year ended December 31, 2003, and have issued our report thereon dated April 12, 2004. We conducted our audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Breux Bridge City Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, 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 Breux Bridge City Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Breux Bridge City Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of prior and current audit findings and management's corrective action plan as item 03-1.

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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 general purpose 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 consider item 03-1 to be a material weakness.

This report is intended solely for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***

Certified Public Accountants

Breaux Bridge, Louisiana  
April 12, 2004

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

Schedule of Prior and Current Audit Findings and  
Management's Corrective Action Plan  
Year Ended December 31, 2003

I. Prior Year Findings:

Compliance

There were no findings in this section at December 31, 2002.

Internal Control Over Financial Reporting

Item 02-1 - Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Breaux Bridge City Court did not have adequate segregation of functions within the accounting system.

Status:

Unresolved. See item 03-1.

II. Current Year Findings and Management's Corrective Action Plan:

Compliance

There are no findings in this section at December 31, 2003.

Internal Control Over Financial Reporting

Item 03-1 - Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Breaux Bridge City Court did not have adequate segregation of functions within the accounting system.

Management's Corrective Action Plan:

Randy P. Angelle, Judge, has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.