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WINNSBORO CITY COURT
WINNSBORO, LOUISIANA

FINANCIAL STATEMENTS
AND
ACCOUNTANT'S REPORT

JUNE 30, 1996

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 APR 02 1997

WINNSBORO CITY COURT
JUNE 30, 1996

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MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 2896
TELEPHONE 322-8106
MONROE, LOUISIANA 71207-2896

Harvey Marcus, CPA
John Robinson, CPA
Doyle Hassell, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Honorable Judge E. Rudolph McIntyre, Jr.
Winnsboro City Court
Winnsboro, Louisiana

We have audited the accompanying general purpose financial statements of the Winnsboro City Court as of and for the year ended June 30, 1996. These general purpose financial statements are the responsibility of the Winnsboro 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 generally accepted auditing standards. 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 presently fairly, in all material respects, the financial position of the Winnsboro City Court as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Marcus, Robinson and Hassell
MARCUS, ROBINSON & HASSELL
December 16, 1996
Winnsboro, Louisiana

WINNSBORO CITY COURT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - ALL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1996

	GOVERNMENTAL FUND TYPE	FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	AGENCY FUND	1996	1995
REVENUES:				
Criminal Costs	34,687	-0-	34,687	34,257
Marshall Costs	8,218	-0-	8,218	8,735
Civil Costs	40,980	-0-	40,980	16,277
NSF Costs	13,871	-0-	13,871	8,178
Garnishments	62,241	-0-	62,241	50,027
Witness Fees	-0-	-0-	-0-	1,820
Bond Fund	46,318	-0-	46,318	33,875
Crimestoppers	2,010	-0-	2,010	2,706
Off Duty Law Officer	859	-0-	859	1,227
Breath Test	1,050	-0-	1,050	2,175
Clerk's Fund	674	-0-	674	544
895.1B2 Fund	1,775	-0-	1,775	4,627
Traumatic Injury Fund	755	-0-	755	1,205
CMIS Fund	1,267	-0-	1,267	776
Coroner Fund	3,590	-0-	3,590	4,829
Officer Training	-0-	1,384	1,384	1,386
Fines	-0-	78,136	78,136	70,615
NW Crime Lab	-0-	7,310	7,310	8,390
Indigent Board	-0-	6,950	6,950	6,825
Victim's Compensation	-0-	3,015	3,015	4,247
<u>TOTAL REVENUES</u>	<u>218,295</u>	<u>96,795</u>	<u>315,090</u>	<u>262,721</u>
EXPENDITURES				
Civil Fund - Miscellaneous	4,180	-0-	4,180	3,694
Civil Fund - Judge	26,958	-0-	26,958	9,468
Civil Fund - Marshall	7,625	-0-	7,625	10,123
Conferences	5,094	-0-	5,094	1,793
Telephone	2,644	-0-	2,644	2,478
Office	34,671	-0-	34,671	18,368
Restitution	4,205	-0-	4,205	23
Garnishment	58,628	-0-	58,628	46,497
Witness Fee and Breath Test	3,302	-0-	3,302	3,325
NSF Expense	13,871	-0-	13,871	8,178
Judges' Supplement	2,229	-0-	2,229	2,184
Judges' Retirement	-0-	-0-	-0-	1,212
Miscellaneous	2,201	-0-	2,201	9,990
Crimestoppers	2,010	-0-	2,010	2,706
Coroners Fees	3,590	-0-	3,590	4,829
Bond Fund Expense	39,977	-0-	39,977	37,890
CMIS Expense	1,267	-0-	1,267	775
Traumatic Injury Expense	755	-0-	755	1,205

The Accompanying Notes to Financial Statements are an
 Integral Part of this Statement.

WINNSBORO CITY COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1996

	GOVERNMENTAL FUND TYPE	FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	AGENCY FUND	1996	1995
Garnishment Fee-Marshall	-0-	-0-	-0-	530
Capital Outlay	-0-	-0-	-0-	9,037
Substance Abuse	450	-0-	450	-0-
Officer Training	-0-	1,384	1,384	1,386
Fines	-0-	78,136	78,136	70,615
NW Crime Lab	-0-	7,310	7,310	8,390
Indigent Fund	-0-	6,950	6,950	6,825
Victims' Compensation	-0-	3,015	3,015	4,247
<u>TOTAL EXPENDITURES</u>	<u>213,657</u>	<u>96,795</u>	<u>310,452</u>	<u>265,768</u>
<u>EXCESS REVENUES (EXPENDITURES)</u>				
<u>OVER EXPENDITURES (REVENUES)</u>				
<u>AND OTHER FINANCING</u>				
<u>SOURCES (USES)</u>				
	4,638	-0-	4,638	(3,047)
<u>FUND BALANCES, JULY 1</u>	<u>12,463</u>	<u>-0-</u>	<u>12,463</u>	<u>15,510</u>
<u>FUND BALANCES, JUNE 30</u>	<u>17,101</u>	<u>-0-</u>	<u>17,101</u>	<u>12,463</u>

The Accompanying Notes to Financial Statements are an
Integral Part of this Statement.

WINNSBORO CITY COURT
 COMBINED BALANCE SHEET -
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1996

	GOVERNMENTAL	FIDUCIARY	ACCOUNT	TOTALS	
	FUND TYPE	FUND TYPE	GROUP	(MEMORANDUM ONLY)	
	GENERAL	AGENCY	GENERAL	1996	1995
	FUND	FUND	FIXED ASSETS		
<u>ASSETS</u>					
Cash	37,610	5,039	-0-	42,649	73,014
Furniture & Equipment	-0-	-0-	49,635	49,635	48,632
Accounts Receivable - Joe Powell	845	-0-	-0-	845	845
Accounts Receivable - Rushundalyn Turner	152	-0-	-0-	152	-0-
<u>TOTAL ASSETS</u>	<u>38,607</u>	<u>5,039</u>	<u>49,635</u>	<u>93,281</u>	<u>122,491</u>
<u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES</u>					
Accounts Payable	7,342	-0-	-0-	7,342	35,313
Deposits	14,164	-0-	-0-	14,164	15,728
Due to Other Agencies	-0-	5,039	-0-	5,039	10,355
<u>TOTAL LIABILITIES</u>	<u>21,506</u>	<u>5,039</u>	<u>-0-</u>	<u>26,545</u>	<u>61,396</u>
<u>FUND EQUITY</u>					
Investment in General Fixed Assets	-0-	-0-	49,635	49,635	48,632
Fund Balance - Unreserved and Under - designated	17,101	-0-	-0-	17,101	12,463
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>38,607</u>	<u>5,039</u>	<u>49,635</u>	<u>93,281</u>	<u>122,491</u>

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WINNSBORO CITY COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1996

	1996			1995
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
<u>REVENUES</u>	220,000	218,295	(1,705)	171,258
<u>EXPENDITURES</u>				
General & Administrative	215,000	213,657	1,343	165,268
Capital Outlay	-0-	-0-	-0-	9,037
<u>TOTAL EXPENDITURES</u>	<u>215,000</u>	<u>213,657</u>	<u>1,343</u>	<u>174,305</u>
<u>EXCESS REVENUES (EXPENDITURES)</u> <u>OVER EXPENDITURES (REVENUE)</u> <u>AND OTHER FINANCING</u> <u>SOURCES (USES)</u>	5,000	4,638	(362)	(3,047)
<u>FUND BALANCE, JULY 1</u>	<u>12,463</u>	<u>12,463</u>	<u>-0-</u>	<u>15,510</u>
<u>FUND BALANCE, JUNE 30</u>	<u>17,463</u>	<u>17,101</u>	<u>(362)</u>	<u>12,463</u>

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JUNE 30, 1996

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December 16, 1996
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WINNSBORO CITY COURT
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IN FUND BALANCES - ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1996

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WINNSBORO CITY COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1996

	GOVERNMENTAL FUND TYPE	FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
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<u>FUND BALANCES, JUNE 30</u>	<u>17,101</u>	<u>-0-</u>	<u>17,101</u>	<u>12,463</u>

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WINNSBORO CITY COURT
 COMBINED BALANCE SHEET -
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1996

	GOVERNMENTAL	FIDUCIARY	ACCOUNT	TOTALS	
	FUND TYPE	FUND TYPE	GROUP	(MEMORANDUM ONLY)	
	GENERAL	AGENCY	GENERAL	1996	1995
	FUND	FUND	FIXED ASSETS		
<u>ASSETS</u>					
Cash	37,610	5,039	-0-	42,649	73,014
Furniture & Equipment	-0-	-0-	49,635	49,635	48,632
Accounts Receivable - Joe Powell	845	-0-	-0-	845	845
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<u>TOTAL ASSETS</u>	<u>38,607</u>	<u>5,039</u>	<u>49,635</u>	<u>93,281</u>	<u>122,491</u>
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<u>LIABILITIES</u>					
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Deposits	14,164	-0-	-0-	14,164	15,728
Due to Other Agencies	-0-	5,039	-0-	5,039	10,355
<u>TOTAL LIABILITIES</u>	<u>21,506</u>	<u>5,039</u>	<u>-0-</u>	<u>26,545</u>	<u>61,396</u>
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Investment in General Fixed Assets	-0-	-0-	49,635	49,635	48,632
Fund Balance - Unreserved and Under - designated	17,101	-0-	-0-	17,101	12,463
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>38,607</u>	<u>5,039</u>	<u>49,635</u>	<u>93,281</u>	<u>122,491</u>

The Accompanying Notes to Financial Statements are
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WINNSBORO CITY COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1996

	1996			1995
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
<u>REVENUES</u>	220,000	218,295	(1,705)	171,258
<u>EXPENDITURES</u>				
General & Administrative	215,000	213,657	1,343	165,268
Capital Outlay	-0-	-0-	-0-	9,037
<u>TOTAL EXPENDITURES</u>	<u>215,000</u>	<u>213,657</u>	<u>1,343</u>	<u>174,305</u>
<u>EXCESS REVENUES (EXPENDITURES)</u> <u>OVER EXPENDITURES (REVENUE)</u> <u>AND OTHER FINANCING</u> <u>SOURCES (USES)</u>	5,000	4,638	(362)	(3,047)
<u>FUND BALANCE, JULY 1</u>	<u>12,463</u>	<u>12,463</u>	<u>-0-</u>	<u>15,510</u>
<u>FUND BALANCE, JUNE 30</u>	<u>17,463</u>	<u>17,101</u>	<u>(362)</u>	<u>12,463</u>

The Accompanying Notes to Financial Statements are
an Integral Part of this Statement.

WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Winnsboro City Court was created by Legislative Act Number 516 on July 12, 1974. This court serves Ward 7 of Franklin Parish, which consists of the Town of Winnsboro and surrounding areas. The term of office is six years. At present, the Honorable Judge E. Rudolph McIntyre is the presiding judge.

Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the Winnsboro City Court Judge. Control or dependence on the Judge was determined on the basis of budget adoption and other general oversight responsibility.

Fund Accounting

The accounts of the Winnsboro City Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Winnsboro City Court revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Fund

The General Fund is the general operating fund of the Winnsboro City Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Agency Fund

The Agency fund is used to account for funds collected by the Winnsboro City Court for other governmental agencies. The Agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

Fixed Assets

Fixed Assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

This account group is not a "fund." It is concerned only with the measurement of financial position, not with measurement of results of operations.

WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement focus applied.

The governmental fund type and the agency fund are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets.

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

Budgetary Practices

1. On July 1 of each year the City Judge prepares a budget on the modified accrual basis.
2. At year end all appropriations lapse.

Cash Deposits with Financial Institutions

The Court's deposits at year end were entirely covered by federal depository insurance.

Comparative Data

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Winnsboro City Court's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on Combined Statement - Overview

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

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Under state law, the Town must 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 their principal offices in Louisiana.

WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Under state law, the Winnsboro City Court may deposit funds within a fiscal agent 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 Winnsboro 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 June 30, 1996, the Winnsboro City Court has demand deposits (book balances) totaling 42,649.

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. Deposit balances (bank balances) at June 30, 1996 total 44,527, and are fully secured by federal deposit insurance.

NOTE 2 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance - July 31, 1995	48,632
Additions	1,003
Retirements	(-0-)
Balance - June 30, 1996	<u>49,635</u>

NOTE 3 - PENSION COMMITMENTS

The Winnsboro City Court Judge currently participates in the Louisiana State Employees' Retirement System ("System"), a multiple-employer public employee retirement system (PERS). The Judge's compensation covered by the System for the year ended June 30, 1996, was 27,323, which was the total compensation of the Winnsboro City Court.

Membership is mandatory upon election as Winnsboro City Court Judge.

A member can retire with full benefits provided he/she has completed thirty (30) years of creditable service or is age 60 with minimum of ten (10) or more years of creditable service.

Generally, the monthly amount of retirement allowance for any member consists of an amount equal to two and one-half per cent of the member's final compensation multiplied by his/her years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts.

The plan provides for death and disability benefits. Benefits and employer/employee obligations to contribute are established by State statute.

Each participating employer under the System contributes an amount equal to 12.0% of each and every member's earnings. Judges contribute 11.5% of monthly earnings. The contribution requirement for the year ended June 30, 1996, was 6,421, which consisted of 3,279 from the Court and 3,142 from employees; these contributions represented 12.0% and 11.5% of of covered payroll, respectively.

WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1996

NOTE 3 - PENSION COMMITMENTS - CONTINUED

Trend Information:

Contributions Required

<u>State Statute</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
Louisiana State Employees' Retirement System			
Employer	3,279	671	671
Employee	<u>3,142</u>	<u>649</u>	<u>649</u>
<u>TOTAL STATUTORILY</u> <u>REQUIRED CONTRIBUTIONS</u>	<u>6,421</u>	<u>1,320</u>	<u>1,320</u>

100% of required contributions were made for each year.

Additional information and ten year historical trend information can be obtained from the separately issued comprehensive annual financial reports on each of the above list plans.

NOTE 4 - LEASES

The Winnsboro City Court records assets acquired through capital leases as an asset and records the lease as an obligation. The Winnsboro City Court had no leases outstanding as of June 30, 1996.

MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 2896
TELEPHONE 322-8106
MONROE, LOUISIANA 71207-2896

Harvey Marcus, CPA
John Robinson, CPA
Doyle Hassell, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE REQUIRED BY GAO AUDIT STANDARDS

To the Honorable Judge E. Rudolph McIntyre, Jr.
Winnsboro City Court
Winnsboro, Louisiana

We have audited the general purpose financial statements of the Winnsboro City Court as of and for the year ended June 30, 1996, and have issued our report thereon dated December 16, 1996.

We conducted our audit in accordance with generally accepted auditing standards and 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.

The management of the Winnsboro City Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. 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 or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Winnsboro City Court for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Finding:

The size of the Winnsboro City Court's operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the management, and Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

Marcus, Robinson and Hassell
MARCUS, ROBINSON & HASSELL
December 16, 1996
Winnsboro, Louisiana

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CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INTERNAL AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Honorable Judge E. Rudolph McIntyre, Jr.
Winnsboro City Court
Winnsboro, Louisiana

We have audited the general purpose financial statements of the Winnsboro City Court as of and for the year ended June 30, 1996, and have issued our report thereon dated December 16, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Winnsboro City Court is the responsibility of the Winnsboro City Court's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Winnsboro City Court's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express an opinion.

The results of our tests disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards.

Finding:

As of the date of these financial statements, a clerk of the Winnsboro City Court's office had misappropriated 152. This is in noncompliance with Article 7, Section 14 of the Louisiana Constitution regarding Private Use of Public Funds.

We considered these instances of noncompliance in forming our opinion on whether Winnsboro City Court's, June 30, 1996, general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated December 16, 1996, on those general purpose financial statements.

This report is intended for the information of management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Marcus Robinson and Hassell
MARCUS, ROBINSON & HASSELL
December 16, 1996
Winnsboro, Louisiana