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ORLEANS PARISH JUVENILE COURT  
NEW ORLEANS, LOUISIANA  
FOR THE YEAR ENDED  
DECEMBER 31, 1997

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Release Date 8/12/98

Ericksen, Krentel, Canton & LaPorte, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS  
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## INDEPENDENT AUDITORS' REPORT

Orleans Parish Juvenile Court  
421 Loyola Avenue  
New Orleans, Louisiana 70112

We were engaged to audit the accompanying general purpose financial statements of the Orleans Parish Juvenile Court, a component unit of the City of New Orleans, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Orleans Parish Juvenile Court's management.

The Orleans Parish Juvenile Court has a bank account in its Non-Support agency fund that has never been reconciled due to the fact that an outstanding check listing could not be generated by the computer department of the City of New Orleans. We were not able to perform adequate alternative procedures to satisfy ourselves about the current year's cash balance or fund liability because of the absence of this outstanding check listing.

Because of the significance of the matter described in the preceding paragraph, we are unable to express, and do not express, an opinion on the general purpose financial statements referred to in the first paragraph.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 7, 1998 on our consideration of the Orleans Parish Juvenile Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

We were engaged to audit the general purpose financial statements for the purpose of forming an opinion on those statements taken as a whole. The combining statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Orleans Parish Juvenile Court. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the general purpose financial statements of the Orleans Parish Juvenile Court.

For reasons stated in the second paragraph of this report, the scope of our work was not sufficient to enable us to express an opinion on the general purpose financial statements. Similarly, we are unable to express, and we do not express, an opinion on the combining statements and schedule of expenditures of federal awards.

April 7, 1998



Certified Public Accountants

ORLEANS PARISH JUVENILE COURT  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1997

ASSETS

	Governmental Fund Types		Fiduciary Fund	Account Group	Total (Memorandum Only)
	General Fund	Special Revenue Fund	Agency	General Fixed Assets	
Cash	\$ 666,918	\$ 245,445	\$ -	\$ -	\$ 912,363
Receivables:					
Grants	25,537	170,178	-	-	195,715
NSF checks	95	-	13,081	-	13,176
Interfund receivables	156,247	166,946	619,751	-	942,944
Interest receivable	6,253	-	-	-	6,253
Investments - at cost	189,424	-	-	-	189,424
Fixed assets	-	-	-	636,631	636,631
<b>Total assets</b>	<b>\$ 1,044,474</b>	<b>\$ 582,569</b>	<b>\$ 632,832</b>	<b>\$ 636,631</b>	<b>\$ 2,896,506</b>

LIABILITIES AND FUND EQUITY

LIABILITIES:

Accounts payable	\$ 10,146	\$ 52,057	\$ -	\$ -	\$ 62,203
Accrued expenses	-	9,831	-	-	9,831
Payroll taxes payable	638	-	-	-	638
Fine collections payable	-	-	13,134	-	13,134
Interfund payables	756,152	50,461	136,331	-	942,944
Bonds outstanding	-	-	258,246	-	258,246
Deposits payable	-	-	200	-	200
Unprocessed payments	-	-	122,660	-	122,660
Due to others	-	-	102,261	-	102,261
<b>Total liabilities</b>	<b>766,936</b>	<b>112,349</b>	<b>632,832</b>	<b>-</b>	<b>1,512,117</b>

FUND EQUITY:

Fund balance, unreserved	277,538	470,220	-	-	747,758
Investment in general fixed assets	-	-	-	636,631	636,631
<b>Total fund equity</b>	<b>277,538</b>	<b>470,220</b>	<b>-</b>	<b>636,631</b>	<b>1,384,389</b>
<b>Total liabilities and fund equity</b>	<b>\$ 1,044,474</b>	<b>\$ 582,569</b>	<b>\$ 632,832</b>	<b>\$ 636,631</b>	<b>\$ 2,896,506</b>

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

**ORLEANS PARISH JUVENILE COURT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

	General	Special Revenue	Total (Memorandum Only)
<b><u>REVENUES:</u></b>			
Fines and fees	\$ 54,804	\$ 99,155	\$ 153,959
Court costs	266,220	-	266,220
Contractual services	-	32,851	32,851
Grants	47,907	672,190	720,097
Interest	35,808	-	35,808
Miscellaneous	15,505	-	15,505
Total revenues	<u>420,244</u>	<u>804,196</u>	<u>1,224,440</u>
<b><u>EXPENDITURES:</u></b>			
Personal services	1,831,961	463,169	2,295,130
Contractual services	167,290	70,541	237,831
Supplies	61,155	-	61,155
Program costs	-	95,864	95,864
Administrative costs	-	2,411	2,411
Machinery and equipment	46,509	-	46,509
Miscellaneous	6,669	-	6,669
Total expenditures	<u>2,113,584</u>	<u>631,985</u>	<u>2,745,569</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<u>(1,693,340)</u>	<u>172,211</u>	<u>(1,521,129)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>			
Operating transfers in	1,649,286	-	1,649,286
Operating transfers out	-	(85,950)	(85,950)
Total other financing sources (uses)	<u>1,649,286</u>	<u>(85,950)</u>	<u>1,563,336</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES</u></b>	<u>(44,054)</u>	<u>86,261</u>	<u>42,207</u>
FUND BALANCE, JANUARY 1	<u>321,592</u>	<u>383,959</u>	<u>705,551</u>
FUND BALANCE, DECEMBER 31	<u>\$ 277,538</u>	<u>\$ 470,220</u>	<u>\$ 747,758</u>

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

ORLEANS PARISH JUVENILE COURT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - ACTUAL AND BUDGET - GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1997

	General			Special Revenue		
	Actual	Budget	Variance- Favorable (Unfavorable)	Actual	Budget	Variance- Favorable (Unfavorable)
<b>REVENUES:</b>						
Fines and fees	\$ 54,804	\$ 44,927	\$ 9,877	\$ 99,155	\$ 104,000	\$ (4,845)
Court costs	266,220	267,785	(1,565)	-	-	-
Contractual services	-	-	-	32,851	30,000	2,851
Grants	47,907	38,000	9,907	672,190	745,588	(73,398)
Interest income	35,808	13,000	22,808	-	-	-
Miscellaneous	15,505	1,800	13,705	-	-	-
Total revenues	420,244	365,512	54,732	804,196	879,588	(75,392)
<b>EXPENDITURES:</b>						
Personal services	1,831,961	1,823,184	(8,777)	463,169	523,440	60,271
Contractual services	167,290	164,312	(2,978)	70,541	85,393	14,852
Supplies	61,155	46,700	(14,455)	-	-	-
Program costs	-	-	-	95,864	165,111	69,247
Administrative costs	-	-	-	2,411	1,644	(767)
Machinery and equipment	46,509	15,000	(31,509)	-	-	-
Miscellaneous	6,669	2,500	(4,169)	-	-	-
Total expenditures	2,113,584	2,051,696	(61,888)	631,985	775,588	143,603
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,693,340)	(1,686,184)	(7,156)	172,211	104,000	68,211
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	1,649,286	1,686,184	(36,898)	-	-	-
Operating transfers out	-	-	-	(85,950)	(104,000)	18,050
Total other financing sources	1,649,286	1,686,184	(36,898)	(85,950)	(104,000)	86,261
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES</b>	(44,054)	-	(44,054)	86,261	-	86,261
FUND BALANCE, JANUARY 1	321,592	-	321,592	383,959	-	383,959
FUND BALANCE, DECEMBER 31	\$ 277,538	\$ -	\$ 277,538	\$ 470,220	\$ -	\$ 470,220

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

ORLEANS PARISH JUVENILE COURT  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1997

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Louisiana Constitution of 1921 provided the foundation for the Orleans Parish Juvenile Court (the Court) as it exists today. The Court handles all juvenile violations, determines and obtains support obligations owed by absent parents to their families and children, and all other administrative and judicial matters involving juveniles in Orleans Parish, Louisiana.

Reporting Entity

Due to its fiscal dependency on the City of New Orleans, the Court has been determined to be a component unit of the reporting entity of the City of New Orleans. The accompanying financial statements present information only on the funds maintained by the Court and do not present information from the City of New Orleans, the general government services provided by that governmental unit, or the other governmental units that comprise the City of New Orleans' financial reporting entity. The Court has no component units.

The accounting and reporting policies of the Court conform to generally accepted accounting principles as applicable to governmental units.

(a) Fund Accounting

The accounts of the Court are organized on the basis of funds and an account group, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of each fund's assets, liabilities, fund equity, revenues, and expenditures. The following funds and accounting groups are used by the Court:

General Fund

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

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

ORLEANS PARISH JUVENILE COURT  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary Fund Types

Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the 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.

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical costs if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

(b) Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All 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 these 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 all governmental fund types and agency funds. 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 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.

(c) Budgetary Data

For the year ended December 31, 1997, the Court adopted an annual budget for the General Fund and Special Revenue Funds.



ORLEANS PARISH JUVENILE COURT  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Budgetary Data (Continued)

Budgetary practices followed by the court include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Budgetary integration is used as a management control device.

(d) Cash

The Court is authorized under state law to 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, and the laws of the United States. Under state laws, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of such pledged securities and federal deposit insurance must equal or exceed the amount on deposit with the fiscal agent.

At December 31, 1997, the carrying amount of the Court's deposits was \$912,263 and the bank balance was \$1,062,519. Of the bank balances, \$200,000 was covered by federal depository insurance, and \$862,519 was covered by collateral held by the pledging institutions' agent in the Court's name.

(e) Investments

The Court is authorized under state law to invest in U.S. bonds, treasury notes, and other federally insured investments. Investments are stated at the lower of cost or fair market value.

(f) Total Columns on Combined Statements - Overview

Total columns on the combined statements are captioned memorandum only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

ORLEANS PARISH JUVENILE COURT  
 NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

(2) INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at December 31, 1997 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General fund	\$ 156,247	\$ 756,152
JIPS	-	8,760
Weekend detention	286	17,710
Case processing	56,285	-
Bond escrow	25,379	100
Special probation	57,595	-
Hearing officers	27,401	23,121
FINS	-	770
Non-Support	285,108	73,268
Restitution	7,977	60
OIDP	5,391	3,153
Bond	258,446	-
Transcript	1,723	1,723
Traffic	61,106	58,127
	<u>\$ 942,944</u>	<u>\$ 942,944</u>

(3) INVESTMENTS

Investments of the Court at December 31, 1997 are as follows:

	<u>Carrying Value</u>	<u>Market Value</u>	<u>Fund</u>
<u>U.S. Treasury Bill:</u>			
Held by the Court's agent in the Court's name	<u>\$ 189,424</u>	<u>\$ 195,734</u>	General

(4) CHANGES IN GENERAL FIXED ASSETS

Fixed assets are accounted for in the General Fixed Asset Account Group, rather than in the governmental fund. No depreciation has been provided on fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. The balance at December 31, 1997 consists of \$476,719 of historical costs, and \$159,912 of estimated costs. The General Fixed Asset Account Group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations. A summary of changes in general fixed assets follows:

ORLEANS PARISH JUVENILE COURT  
 NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

(4) CHANGES IN GENERAL FIXED ASSETS (CONTINUED)

	Balance December 31, 1996	Additions	Deletions	Balance December 31, 1997
Furniture and fixtures	\$ 153,364	\$ -	\$ -	\$ 153,364
Equipment	90,196	1,200	-	91,396
Computer equipment	333,909	45,308	-	379,217
Autos and vans	12,654	-	-	12,654
Total	<u>\$ 590,123</u>	<u>\$ 46,508</u>	<u>\$ -</u>	<u>\$ 636,631</u>

(5) LEASES

The Court has a cancelable operating lease for the rental and maintenance of a copy machine. The total amount charged to copier expense as a result of this lease was \$13,606 for the year ended December 31, 1997.

(6) BONDS OUTSTANDING

Bonds outstanding represent monies paid by defendants for their release from court custody. The amount of each bond will be reimbursed to the defendant upon his/her appearance for trial and/or will be forfeited towards arrearages due for fines, fees, or non-support.

(7) EXPENSES OF THE COURT PAID BY OTHERS

The accompanying financial statements do not include certain portions of the Court's expenses paid directly by other governmental entities. Expenses for the Court paid by the City of New Orleans include court room space, office space, utilities, and certain capital improvements.

Major portions of the salaries and related benefits of the Court's administrative and support staff are also paid by the City. Salary and fringe benefit payments, in the amount of \$1,563,327, made by the City of New Orleans on behalf of the Court are included in the accompanying financial statements for the General Fund as personal services expense and operating transfers in. The fringe benefit payments made by the City of New Orleans on behalf of the Court include contributions of \$102,944 to the Employees' Retirement System of the City of New Orleans.

(8) CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the Court to concentrations of credit risk consist principally of investments in U.S. Treasuries. Investments in U.S. Treasuries totaled \$189,424 at December 31, 1997.

ORLEANS PARISH JUVENILE COURT  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

(9) ECONOMIC DEPENDENCY

The Court is economically dependent on the City of New Orleans for the payment of the expenses described in Note 7. Should the City of New Orleans be unable to pay the expenses in 1998, the operations of the Court would be adversely effected.

(10) RISK MANAGEMENT

The Court is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The City of New Orleans provides commercial insurance for the court in amounts sufficient to insure the court against claims resulting from any of those risks.

ORLEANS PARISH JUVENILE COURT  
 COMBINING BALANCE SHEET  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS  
 DECEMBER 31, 1997

ASSETS

	JIPS	Weekend Detention Fund	Case Processing Fund	Bond Escrow Fund	Special Probation Fund	Hearing Officers Fund	FINS Fund	Total Memorandum Only
Cash	\$ 13,567	\$ 6,215	\$ -	\$ -	\$ -	\$ 211,588	\$ 14,075	\$ 245,445
Receivable - grant	-	16,008	-	-	-	154,170	-	170,178
Interfund receivables	-	286	56,285	25,379	57,595	27,401	-	166,946
Total assets	\$ 13,567	\$ 22,509	\$ 56,285	\$ 25,379	\$ 57,595	\$ 393,159	\$ 14,075	\$ 582,569

LIABILITIES AND FUND BALANCE

Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,057	\$ -	\$ 52,057
Accrued expenses	-	129	-	-	-	9,634	68	9,831
Interfund payables	8,760	17,710	-	100	-	23,121	770	50,461
Total liabilities	8,760	17,839	-	100	-	84,812	838	112,349
<u>FUND BALANCE</u>	4,807	4,670	56,285	25,279	57,595	308,347	13,237	470,220
Total liabilities and fund balance	\$ 13,567	\$ 22,509	\$ 56,285	\$ 25,379	\$ 57,595	\$ 393,159	\$ 14,075	\$ 582,569

ORLEANS PARISH JUVENILE COURT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1997

	JIPS	Weekend Detention Fund	Case Processing Fund	Bond Escrow Fund	Special Probation Fund	Hearing Officers Fund	FINS Fund	Total Memorandum Only
<b>REVENUES:</b>								
Fines and fees	\$ -	\$ -	\$ 62,317	\$ 3,860	\$ 32,978	\$ -	\$ -	\$ 99,155
Contractual services	2,851	-	-	-	-	-	30,000	32,851
Grants	146,733	52,939	-	-	-	472,518	-	672,190
Total revenues	149,584	52,939	62,317	3,860	32,978	472,518	30,000	804,196
<b>EXPENDITURES:</b>								
Personal services	79,054	2,707	-	-	-	361,364	20,044	463,169
Contractual services	26,626	43,915	-	-	-	-	-	70,541
Program costs	30,171	1,750	-	160	22	61,204	2,557	95,864
Administrative costs	-	2,411	-	-	-	-	-	2,411
Total expenditures	135,851	50,783	-	160	22	422,568	22,601	631,985
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	13,733	2,156	62,317	3,700	32,956	49,950	7,399	172,211
<b>OTHER FINANCING SOURCES (USES):</b>								
Operating transfers out	-	-	(51,150)	-	(34,800)	-	-	(85,950)
Total other financing sources (uses)	-	-	(51,150)	-	(34,800)	-	-	(85,950)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	13,733	2,156	11,167	3,700	(1,844)	49,950	7,399	86,261
FUND BALANCE, JANUARY 1	(8,926)	2,514	45,118	21,579	59,439	258,397	5,838	383,959
FUND BALANCE, DECEMBER 31	\$ 4,807	\$ 4,670	\$ 56,285	\$ 25,279	\$ 57,595	\$ 308,347	\$ 13,237	\$ 470,220

ORLEANS PARISH JUVENILE COURT  
 COMBINING BALANCE SHEET  
 FIDUCIARY FUND TYPE - AGENCY FUNDS  
 DECEMBER 31, 1997

ASSETS

	Non-Support Fund	Restitution Fund	Orleans Indigent Defender Program Fund	Bond Fund	Transcript Deposit Fund	Traffic Fund	Total Memorandum Only
NSF checks	\$ 13,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,081
Interfund receivables	285,108	7,977	5,391	258,446	1,723	61,106	619,751
Total assets	\$ 298,189	\$ 7,977	\$ 5,391	\$ 258,446	\$ 1,723	\$ 61,106	\$ 632,832

RECEIVABLE:

NSF checks  
 Interfund receivables  
 Total assets

LIABILITIES AND FUND BALANCE

Fine collections payable	\$ -	\$ 7,917	\$ 2,238	\$ -	\$ -	\$ 2,979	\$ 13,134
Interfund payables	73,268	60	3,153	-	1,723	58,127	136,331
Bonds outstanding	-	-	-	258,246	-	-	258,246
Deposits payable	-	-	-	200	-	-	200
Unprocessed payments	122,660	-	-	-	-	-	122,660
Due to others	102,261	-	-	-	-	-	102,261
Total liabilities	298,189	7,977	5,391	258,446	1,723	61,106	632,832
<u>FUND BALANCE</u>	-	-	-	-	-	-	-
Total liabilities and fund balance	\$ 298,189	\$ 7,977	\$ 5,391	\$ 258,446	\$ 1,723	\$ 61,106	\$ 632,832

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\*PROFESSIONAL CORPORATION

BENJAMIN J. ERICKSEN (Retired 1998)  
J.V. LECLERE KRETEL (Retired 1993)  
RONALD H. ACKERMANN (Retired 1995)

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Orleans Parish Juvenile Court  
421 Loyola Avenue  
New Orleans, Louisiana 70112

We were engaged to audit the general purpose financial statements of the Orleans Parish Juvenile Court, a component unit of the City of New Orleans, as of and for the year ended December 31, 1997, and have issued our report thereon dated April 7, 1998. Our report on the general purpose financial statements dated April 7, 1998 stated that, as described in the following paragraph, the scope of our work was not sufficient to enable us to express, and we did not express, an opinion on the general purpose financial statements.

We were unable to obtain an outstanding check list for a bank account in the Non-Support agency fund and were not able to perform alternative procedures to satisfy ourselves about the current year's cash balance or fund liability because of the absence of this outstanding check listing.

### Compliance

As part of obtaining reasonable assurance about whether Orleans Parish Juvenile Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not the objective of our engagement 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 engagement, we considered Orleans Parish Juvenile 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 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 that, in our judgment, could adversely affect Orleans Parish Juvenile Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items B.1., B.2., and B.3.



**Ericksen, Krentel, Canton & LaPorte, L.L.P.**

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Orleans Parish Juvenile Court

April 7, 1998

Page 2

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, of the reportable conditions described above we consider item B.3. to be a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of Orleans Parish Juvenile Court, in a separate letter dated April 7, 1998.

This report is intended for the information of management, and those governmental agencies required to receive this report. However, this report is a matter of public record and its distribution is not limited.

April 7, 1998

*Ericksen, Krentel, Canton & LaPorte LLP*  
Certified Public Accountants

**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**RETURN TO**

Single Audit Clearinghouse  
1201 E. 10<sup>th</sup> Street  
Jeffersonville, IN 47132

**PART I** **GENERAL INFORMATION** *(To be completed by auditee, except for Item 7)*

1. Fiscal year ending date for this submission mm/dd/yy 12/31/97		2. Type of Circular A-133 audit 1 <input checked="" type="checkbox"/> Single audit      2 <input type="checkbox"/> Program-specific audit	
3. Audit period covered 1 <input checked="" type="checkbox"/> Annual      3 <input type="checkbox"/> Other -      Months 2 <input type="checkbox"/> Biennial		FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal clearinghouse
5. Employer Identification Number (EIN) a. Auditee EIN      72-0998839 b. Are multiple EINs covered in this report? 1 <input type="checkbox"/> Yes      2 <input checked="" type="checkbox"/> No			
<b>6. AUDITEE INFORMATION</b>		<b>7. AUDITOR INFORMATION</b> <i>(To be completed by auditor)</i>	
a. Auditee name ORLEANS PARISH JUVENILE COURT		a. Auditor name ERICKSEN, KRENTEL, CANTON & LAPORTE, L.L.P.	
b. Auditee address <i>(Number and street)</i> Street 421 LOYOLA AVENUE  City NEW ORLEANS State LOUISIANA      ZIP Code 70112		b. Auditor address <i>(Number and street)</i> Street 4227 CANAL STREET  City NEW ORLEANS State LA      ZIP Code 70119	
c. Auditee contact Name ERNESTINE GRAY  Title ADMINISTRATIVE JUDGE		c. Auditor contact Name RONALD H. DAWSON, JR.  Title PARTNER	
d. Auditee contact telephone (504) 565-7375		d. Auditor contact telephone (504) 486-7275	
e. Auditee contact FAX <i>(Optional)</i>		e. Auditor contact FAX <i>(Optional)</i> (504) 482-2516	
f. Auditee contact E-mail <i>(Optional)</i>		f. Auditor contact E-mail <i>(Optional)</i>	

**g. AUDITEE CERTIFICATION STATEMENT** - This is to certify that, to the best of my knowledge and belief, the auditee has:  
 (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

**g. AUDITOR STATEMENT** - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of certifying official *Pernell W. Doney* Date *6/17/98*  
 Name/Title of certifying official *Pernell W. Doney, Judicial Admin.*

*Ericson Kuntel, Court's Reporter* 4/2/98  
 Signature of auditor Date Month Day Year

**PART I GENERAL INFORMATION - Continued**

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)  
 1  Cognizant agency      2  Oversight agency

9. Name of Federal cognizant or oversight agency for audit. (Mark (X) one box)

- |  |  |   |  |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation                 | 83 <input type="checkbox"/> Federal Emergency Management Agency        | 16 <input type="checkbox"/> Justice                                       | 08 <input type="checkbox"/> Peace Corps                      |
| 02 <input type="checkbox"/> Agency for International Development           | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor   | 59 <input type="checkbox"/> Small Business Administration    |
| 10 <input type="checkbox"/> Agriculture                                    | 39 <input type="checkbox"/> General Services Administration            | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration   |
| 11 <input type="checkbox"/> Commerce                                       | 93 <input checked="" type="checkbox"/> Health and Human Services       | 89 <input type="checkbox"/> National Archives and Records Administration  | 19 <input type="checkbox"/> State                            |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development              | 05 <input type="checkbox"/> National Endowment for the Arts               | 20 <input type="checkbox"/> Transportation                   |
| 12 <input type="checkbox"/> Defense  | 03 <input type="checkbox"/> Institute for Museum Services              | 06 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                         |
| 84 <input type="checkbox"/> Education                                      | 04 <input type="checkbox"/> Inter-American Foundation                  | 47 <input type="checkbox"/> National Science Foundation                   | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy   | 15 <input type="checkbox"/> Interior                                   | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 64 <input type="checkbox"/> Veterans Affairs                 |
| 66 <input type="checkbox"/> Environmental Protection Agency                |  |   | <input type="checkbox"/> Other - Specify:                    |

**PART II FINANCIAL STATEMENTS (To be completed by auditor)**

1. Type of audit report (Mark (X) one box)  
 1  Unqualified opinion      2  Qualified opinion      3  Adverse opinion      4  Disclaimer of opinion
2. Is a "going concern" explanatory paragraph included in the audit report?      1  Yes      2  No
3. Is a reportable condition disclosed?      1  Yes      2  No -SKIP to Item 5
4. Is any reportable condition reported as a material weakness?      1  Yes      2  No
5. Is a material noncompliance disclosed?      1  Yes      2  No

**PART III FEDERAL PROGRAMS - Continued**

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			7. AUDIT FINDINGS AND QUESTIONED COSTS				
CFDA number <sup>1</sup> (a)	Name of Federal program (b)	Amount expended (c)	Major program (a) 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	Type of compliance requirement <sup>2</sup> (b)	Amount of questioned costs (c)	Internal control findings <sup>3</sup> (d)	Audit finding reference number(s) (e)
93.563	HEARING OFFICERS	\$ 312,611	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	0	\$ (31,022)	1 <input type="checkbox"/> A 2 <input checked="" type="checkbox"/> B 3 <input type="checkbox"/> C	C.1, C.2
16.579	JUVENILE INTENSIVE PROBATION SUPERVISION	\$ 102,546	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
16.579	COURT DELAY REDUCTION	\$ 20,035	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
16.540	WEEKEND AND AFTER SCHOOL DETENTION	\$ 52,939	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$N/A	1 <input type="checkbox"/> A 2 <input checked="" type="checkbox"/> B 3 <input type="checkbox"/> C	B.2
16.579	JUVENILE COURT INFORMATION SYSTEMS	\$ 19,976	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
<b>TOTAL FEDERAL AWARDS EXPENDED</b>		\$ 508,107					

IF ADDITIONAL LINES ARE NEEDED, PLEASE REFER TO THE INSTRUCTIONS FOR OMB CIRCULAR A-133 WORD PROCESSING TEMPLATE

**PART III FEDERAL PROGRAMS (To be completed by auditor)**

1. Type of audit report on major program compliance

- 1
- 
- Unqualified opinion      2
- 
- Qualified opinion      3
- 
- Adverse opinion      4
- 
- Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs §\_.520(b)?

**\$300,000**

3. Did the auditee qualify as a low-risk auditee (§\_.530)?

- 1
- 
- Yes      2
- 
- No

4. Are there any audit findings required to be reported under §\_.510(a)?

- 1
- 
- Yes      2
- 
- No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

- |  |  |   |  |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation                 | 83 <input type="checkbox"/> Federal Emergency Management Agency        | 16 <input type="checkbox"/> Justice                                       | 08 <input type="checkbox"/> Peace Corps                      |
| 02 <input type="checkbox"/> Agency for International Development           | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor   | 59 <input type="checkbox"/> Small Business Administration    |
| 10 <input type="checkbox"/> Agriculture                                    | 39 <input type="checkbox"/> General Services Administration            | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration   |
| 11 <input type="checkbox"/> Commerce                                       | 93 <input checked="" type="checkbox"/> Health and Human Services       | 89 <input type="checkbox"/> National Archives and Records Administration  | 19 <input type="checkbox"/> State                            |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development              | 05 <input type="checkbox"/> National Endowment for the Arts               | 20 <input type="checkbox"/> Transportation                   |
| 12 <input type="checkbox"/> Defense  | 03 <input type="checkbox"/> Institute for Museum Services              | 06 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                         |
| 84 <input type="checkbox"/> Education                                      | 04 <input type="checkbox"/> Inter-American Foundation                  | 47 <input type="checkbox"/> National Science Foundation                   | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy   | 15 <input type="checkbox"/> Interior                                   | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 64 <input type="checkbox"/> Veterans Affairs                 |
| 66 <input type="checkbox"/> Environmental Protection Agency                |  |   | 00 <input type="checkbox"/> None                             |
|  |  |   | <input type="checkbox"/> Other - Specify:                    |

# Ericksen, Krentel, Canton & LaPorte, L.L.P.

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CLAUDE M. SILVERMAN\*

\*PROFESSIONAL CORPORATION

BENJAMIN J. ERICKSEN (Retired 1998)  
J.V. LECLERE KRENTEL (Retired 1993)  
RONALD H. ACKERMANN (Retired 1995)

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Orleans Parish Juvenile Court  
421 Loyola Avenue  
New Orleans, Louisiana 70112

### Compliance

We were engaged to audit the compliance of Orleans Parish Juvenile Court, a component unit of the City of New Orleans, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1997. Orleans Parish Juvenile Court's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major program is the responsibility of Orleans Parish Juvenile Court's management. Our responsibility is to express an opinion on Orleans Parish Juvenile Court's compliance based on our engagement.

We conducted our audit in accordance with generally accepted auditing standards, the *Louisiana Governmental Audit Guide*, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Orleans Parish Juvenile Court's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Orleans Parish Juvenile Court's compliance with those requirements.

Our report on Orleans Parish Juvenile Court's general purpose financial statements, dated April 7, 1998, stated that, because we were unable to obtain an outstanding check list for a bank account in the Non-Support agency fund and were not able to perform alternative procedures to satisfy ourselves about the current year's cash balance or fund liability because of the absence of this outstanding check listing, the scope of our work was not sufficient to enable us to express, and we did not express, an opinion on the general purpose financial statements.

In our opinion, Orleans Parish Juvenile Court, complied, in all material respects with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1997.

Orleans Parish Juvenile Court  
April 7, 1998  
Page 2

Internal Control Over Compliance

The management of Orleans Parish Juvenile Court is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Orleans Parish Juvenile Court's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance 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 compliance that, in our judgment, could adversely affect the Orleans Parish Juvenile Court's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items C.1. and C.2.

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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance 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 solely for the information of management and those governmental agencies required to receive this report. However, this report is a matter of public record and its distribution is not limited.

April 7, 1998

*Ericksen, Krentel, Canton & LaPorte LLP*

Certified Public Accountants

ORLEANS PARISH JUVENILE COURT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report disclaims an opinion on the general purpose financial statements of Orleans Parish Juvenile Court.
2. Three reportable conditions disclosed during the audit of the general purpose financial statements are reported in the "Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government *Auditing Standards*". One of the conditions is reported as a material weakness.
3. No instances of noncompliance material to the general purpose financial statements of Orleans Parish Juvenile Court were disclosed during the audit.
4. Two reportable conditions disclosed during the audit of the major federal award program are reported in the "Independent Auditors' Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with *OMB Circular A-133*". Neither of these two conditions is considered a material weakness.
5. The auditors' report on compliance for the major federal award program for Orleans Parish Juvenile Court expresses an unqualified opinion.
6. Audit findings relative to the major federal award program for Orleans Parish Juvenile Court are reported in part C. of this Schedule.
7. The program tested as a major program was the Hearing Officers Program (CFDA number 93.563).
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Orleans Parish Juvenile Court was not determined to be a low risk auditee.



## B. FINDINGS - FINANCIAL STATEMENT AUDIT

### REPORTABLE CONDITIONS

#### 1. Bank Reconciliations

Condition: Monthly bank account reconciliations were not prepared on a timely basis for several of the bank accounts maintained by the Court.

Criteria: Internal controls should be in place to safeguard assets and provide assurance that they are accurately reported.

Effect: The failure to prepare bank account reconciliations on a timely basis could lead to reporting errors or defalcations not being identified or corrected on a timely basis.

Recommendation: Procedures should be implemented to insure that bank reconciliations are prepared on a timely basis each month.

Response: Due to a change in personnel there was a misunderstanding about who was to prepare the bank reconciliations. The task has been assigned to a specific employee and the reconciliations will now be prepared on a timely basis.

#### 2. Payroll

Condition: The time sheets supporting a payroll disbursement from the Weekend Detention Fund were not properly authorized.

Criteria: Internal controls should be in place to provide reasonable assurance that payroll disbursements are made only after proper management approval.

Effect: The failure to require proper management approval on time sheets could lead to improper disbursements or unauthorized employees being added to the payroll.

Recommendation: Procedures should be implemented to provide assurance that all time sheets indicate proper management approval before a payroll disbursement is made.

Response: Management concurs with the recommendation. The Court's accountant has been instructed to not prepare payroll checks until a properly approved time sheet is submitted to support the disbursement.

MATERIAL WEAKNESS

3. Outstanding Check List

Condition: An outstanding check list was not prepared for one of the bank accounts in the Non-Support fund.

Criteria: Internal controls should be in place that provide reasonable assurance that asset balances are accurately and completely reported.

Effect: Without the outstanding check list the bank account can not be reconciled. Therefore, the balance reported in this account can not be verified.

Recommendation: Obtain or prepare an outstanding check list for this bank account.

Response: The Court has made numerous attempts to obtain the information necessary to prepare the outstanding check list. Information on this account has been difficult to obtain because the account was closed in 1983. The City of New Orleans maintained the Court's records at the time the account was closed and a search of the City's records has not revealed any information on the account. The Court is currently considering obtaining remedial legislation to resolve this matter.

C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAM AUDIT

Questioned  
Costs

DEPARTMENT OF HEALTH AND HUMAN SERVICES

1. Hearing Officers  
CFDA Number 93.563  
Grant Number 355-700134

Reportable Condition: As discussed at B.1., bank account reconciliations were not prepared on a timely basis for the Hearing Officers Program. The failure to prepare bank account reconciliations on a timely basis could lead to reporting errors or defalcations not being identified or corrected on a timely basis. Procedures should be implemented to insure that bank reconciliations are prepared on a timely basis each month.

2. Hearing Officers  
CFDA Number 93.563  
Grant Number 355-700134

Questioned  
Costs

Statement of Condition: Actual expenditures for the year ended December 31, 1997 exceeded the expenditures reported on grant reimbursement requests.

2. Hearing Officers  
CFDA Number 93.563  
Grant Number 355-700134

Statement of Condition: Actual expenditures for the year ended December 31, 1997 exceeded the expenditures reported on grant reimbursement requests.

Effect of Condition: Reimbursable expenditures were understated. \$ (31,022)

Cause of Condition: Actual cash disbursements were not accurately reported.

Recommendation: Reconcile expenditures on reimbursement request to actual cash disbursements.

Response: Expenditures on reimbursement request will be reconciled to actual cash disbursements on a monthly basis.

Total Department of Health and Human Services (31,022)

Total questioned costs \$ (31,022)

ORLEANS PARISH JUVENILE COURT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 1997

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Federal Disbursements/ Expenditures</u>
<u>U.S. Department of Health and Human Services</u>			
Louisiana Department of Social Services			
Hearing Officers	93.563	355-700134	\$ 312,611
<u>OTHER FEDERAL AWARDS - NON MAJOR PROGRAMS</u>			
<u>U.S. Department of Justice</u>			
Louisiana Commission on Law Enforcement			
Juvenile Intensive Probation Supervision	16.579	96-B9-B.11-0069	102,546
Court Delay Reduction	16.579	95-B9-B.10-0099	20,035
Weekend and After School Detention	16.540	95-J9-J.3-0232	52,939
Juvenile Court Information Systems	16.579	95-B9-B.15-0066	<u>19,976</u>
Total U.S. Department of Justice			<u>195,496</u>
Total			<u>\$ 508,107</u>

Note: The schedule of expenditures of federal awards is a summary of the activity of Orleans Parish Juvenile Court's federal award programs presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

JUDGES

SALVADORE T. MULÉ  
ANITA H. GANUCHEAU  
ERNESTINE S. GRAY  
LAWRENCE L. LAGARDE, JR.  
C. HEARN TAYLOR  
GEORGE G. KIEFER



TELEPHONE (504) 565-7300  
FAX (504) 565-7391

*"Justice Through Understanding"*

**ORLEANS PARISH JUVENILE COURT**

421 LOYOLA AVENUE

NEW ORLEANS, LA 70112

Orleans Parish Juvenile Court  
Summary Schedule Of Prior Audit Findings  
Relative to Federal Award Programs  
Year Ended December 31, 1997

**DEPARTMENT OF JUSTICE**

**1996 Finding 1.A.: Weekend and After School Detention**

**Condition:** Actual expenditures for the year ended December 31, 1996 exceeded the expenditures reported on grant reimbursement requests.

**Recommendation:** Reconcile expenditures on reimbursement requests to actual cash disbursements.

**Current status:** The recommendation was adopted. No similar findings were noted for this program in the 1997 audit.

**1996 Finding 1.B.: Juvenile Intensive Probation Supervision**

**Condition:** Actual expenditures for the year ended December 31, 1996 were less than the expenditures reported on grant reimbursement requests.

**Recommendation:** Reconcile expenditures on reimbursement requests to actual cash disbursements.

**Current status:** The recommendation was adopted. No similar findings were noted for this program in the 1997 audit.

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**1996 Finding 2.A.: Hearing Officers**

**Condition:** Time sheets supporting a payroll disbursement were not properly authorized.

**Condition:** Time sheets supporting a payroll disbursement were not properly authorized.

**Recommendation:** Examine time sheets to verify proper approval before preparing payroll disbursements.

**Current status:** The recommendation was adopted. The matter was also discussed with the pass-through entity. No similar findings were noted for this program in the 1997 audit.

JUDGES

SALVADORE T. MULÉ  
ANITA H. GANUCHEAU  
ERNESTINE S. GRAY  
LAWRENCE L. LAGARDE, JR.  
C. HEARN TAYLOR  
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*"Justice Through Understanding"*

**ORLEANS PARISH JUVENILE COURT**

421 LOYOLA AVENUE

NEW ORLEANS, LA 70112

**CORRECTIVE ACTION PLAN RELATIVE TO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

April 7, 1998

Department of Health and Human Services

Orleans Parish Juvenile Court respectfully submits the following corrective action plan for the year ended December 31, 1997.

Name and address of independent public accounting firm:

Ericksen, Krentel, Canton & LaPorte, L.L.P.  
4227 Canal Street  
New Orleans, Louisiana 70119  
Contact: Ronald H. Dawson, Jr.

Audit Period: 01/01/97 to 12/31/97

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the number assigned in the schedule. Section A of the schedule, Summary of Audit Results, does not include findings and is not addressed.

**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

**REPORTABLE CONDITIONS**

1. Bank Reconciliations

**Recommendation:** Procedures should be implemented to insure that bank reconciliations are prepared on a timely basis each month.

**Response:** We concur with the recommendation. The task of preparing bank reconciliations has been assigned to a specific employee, and the reconciliations will now be prepared on a timely basis.

## 2. Payroll

**Recommendation:** Procedures should be implemented to provide assurance that all time sheets indicate proper management approval before a payroll disbursement is made.

**Response:** Management concurs with the recommendation. The Court's accountant has been instructed to not prepare payroll checks until a properly approved time sheet is submitted to support the disbursement.

## MATERIAL WEAKNESS

### 3. Outstanding check list

**Condition:** An outstanding check list was not prepared for one of the bank accounts in the Non-Support fund.

**Recommendation:** Obtain or prepare an outstanding check list for this bank account.

**Response:** We concur with the recommendation. The Court has made numerous attempts to obtain the information necessary to prepare the outstanding check list. Information on this account has been difficult to obtain because the account was closed in 1983. The City of New Orleans maintained the Court's records at the time the account was closed and a search of the City's records has not revealed any information on the account. The Court is currently considering obtaining remedial legislation to resolve this matter.

## C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAM AUDIT

### DEPARTMENT OF HEALTH AND HUMAN SERVICES



Department of Health and Human Services  
April 7, 1998  
Page 3

1. Hearing Officers

**Reportable Condition:** See B.1

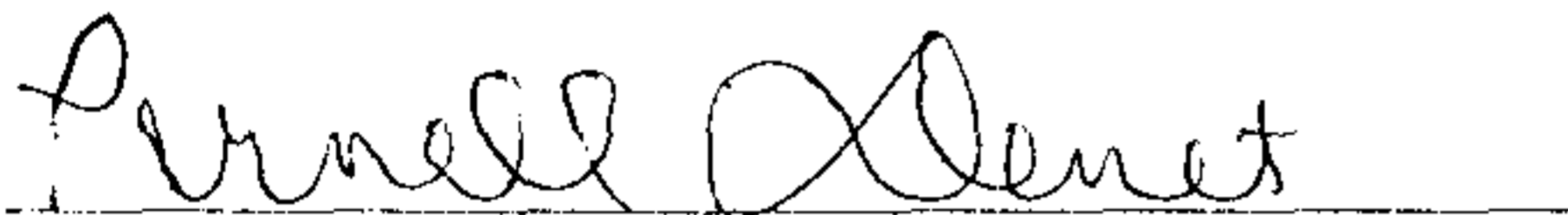
2. Hearing Officers


**Recommendation:** Reconcile expenditures on reimbursement request to actual cash disbursements.

**Action taken:** Expenditures on future reimbursement requests will be reconciled to actual cash disbursements on a monthly basis.

If the Cognizant or Oversight Agency have questions regarding this plan, please call Ernestine S. Gray, Administrative Judge at (504) 565-7324.

Sincerely,

  
\_\_\_\_\_  
Signature

  
\_\_\_\_\_  
Title

# Ericksen, Krentel, Canton & LaPorte, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

4227 CANAL STREET

NEW ORLEANS, LOUISIANA 70119-5996

TELEPHONE (504) 486-7275 Fax (504) 482-2516 E-Mail ekcl@ekclcpa.com

FABIO J. CANTON\*  
JAMES E. LAPORTE\*  
RICHARD G. MUELLER  
RONALD H. DAWSON, JR.\*  
KEVIN M. NEYREY  
CLAUDE M. SILVERMAN\*

\*PROFESSIONAL CORPORATION

BENJAMIN J. ERICKSEN (Retired 1998)  
J.V. LECLERE KRENTEL (Retired 1993)  
RONALD H. ACKERMANN (Retired 1995)

## MANAGEMENT LETTER

April 7, 1998

To the Judges of the  
Orleans Parish Juvenile Court  
421 Loyola Avenue  
New Orleans, Louisiana 70112

Dear Judges:

In planning and performing our audit of the financial statements of the Orleans Parish Juvenile Court for the year ended December 31, 1997, we considered its internal control structure 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 structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter summarizes our comments regarding those matters. A separate report dated April 7, 1998 contains our report on reportable conditions in the Orleans Parish Juvenile Court's internal control structure. This letter does not affect our report dated April 7, 1998, on the general purpose financial statements of the Orleans Parish Juvenile Court.

The following are items we noted:

### 1) Accounting Manual

The Court does not have an accounting procedures manual. Written procedures, instructions, and assignments of duties will prevent or reduce misunderstandings, errors, inefficient or wasted effort, duplicated or omitted procedures, and other situations that can result in inaccurate or untimely accounting records. An accounting manual should aid in the training of new employees and possibly allow for delegation of some accounting functions to other employees. It will take some time and effort for the Court to develop an accounting manual but we believe this time will be more than offset by time saved later in training and supervising personnel.

Judges of the Orleans Parish Juvenile Court  
April 7, 1998  
Page 2

2) Unclaimed Bonds

Louisiana Revised Statutes allow the Court to appropriate and use, for necessary expenses and operations, all sums of money represented by cash bonds held by the Court that have been unclaimed for more than five years. Before any such unclaimed bonds are appropriated, the Court must publish a notice in the official journal of Orleans Parish seeking information concerning the party at interest. The Court has not attempted to appropriate the unclaimed bonds, and therefore is not taking advantage of the opportunity to generate additional operating revenues. We suggest that the Court compile, and regularly update, a listing of unclaimed bonds and use this listing to conduct the procedures necessary to appropriate the outstanding bonds.

3) Interfund Transfers

During the course of the year, amounts due to other funds will accumulate within certain funds. We noticed that such amounts are not transferred regularly and sometimes will remain in a fund for more than a year. We recommend that all interfund advances and payables be settled at least annually. Otherwise, unnecessary accounting functions must be performed to ensure that advances and payables agree.

The above three items are repeat recommendations from 1996.

4) Year 2000

The Year 2000 issue relates to computer systems that store dates with only two digits to indicate the year, with no century identifier. Computer hardware and software applications which use dates in this format will interpret the date January 1, 2000 as January 1, 1900. Unless this problem is addressed, computer systems that rely on date calculations are at risk of producing unpredictable results or complete failure.

Suggestions for the resolution of Year 2000 issues are as follows:

- a) Identify and assess the Year 2000 issues relating to hardware and software in use.
- b) Develop a timetable for resolving the issues.
- c) Assign adequate personnel to resolving the issue.
- d) Monitor efforts to resolve the issues.

Judges of the Orleans Parish Juvenile Court  
April 7, 1998  
Page 3

We will review the status of these comments during our next audit engagement. We have already discussed these comments with various Court personnel, and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

*Ericksen, Krentel, Canton & LaPorte, L.L.P.*  
Certified Public Accountants

JUDGES

SALVADORE T. MULE  
ANITA H. GANUCHEAU  
ERNESTINE S. GRAY  
LAWRENCE L. LAGARDE, JR.  
C. HEARN TAYLOR  
GEORGE G. KIEFER



TELEPHONE (504) 565-7300  
FAX (504) 565-7391

*"Justice Through Understanding"*

**ORLEANS PARISH JUVENILE COURT**

421 LOYOLA AVENUE

NEW ORLEANS, LA 70112

**CORRECTIVE ACTION PLAN RELATIVE TO  
MANAGEMENT LETTER ITEMS**

April 7, 1998

Louisiana Legislative Auditor

Orleans Parish Juvenile Court respectfully submits the following corrective action plan for the year ended December 31, 1997.

Name and address of independent public accounting firm:

Ericksen, Krentel, Canton & LaPorte, L.L.P.  
4227 Canal Street  
New Orleans, Louisiana 70119  
Contact: Ronald H. Dawson, Jr.

Audit Period: 01/01/97 to 12/31/97

The items from the management letter issued for the year ended December 31, 1997 are discussed below. The items are numbered consistently with the number assigned in the management letter.

**1. Accounting Manual**

Recommendation: The Court should prepare an accounting procedures manual.

Current Status: We concur with the recommendation. Information needed to prepare an accounting manual has been compiled and is being processed. Management believes that the accounting manual will be completed in the near future.

**2. Unclaimed Bonds**

Recommendation: The Court should compile, and regularly update, a listing of unclaimed bonds and use this listing to conduct the procedures necessary to appropriate the bonds.

Current Status: Court staff members will begin gathering information on the unclaimed bonds in the near future. As soon as the listing of unclaimed bonds is completed it will be published and the Court will appropriate any bonds which remain unclaimed after publication of the notice.

3. Interfund Transfers

Recommendation: All interfund advances and payables should be settled at least annually.

Current status: We concur with the recommendation. A time table will be developed for personnel to follow in making the necessary transfers.

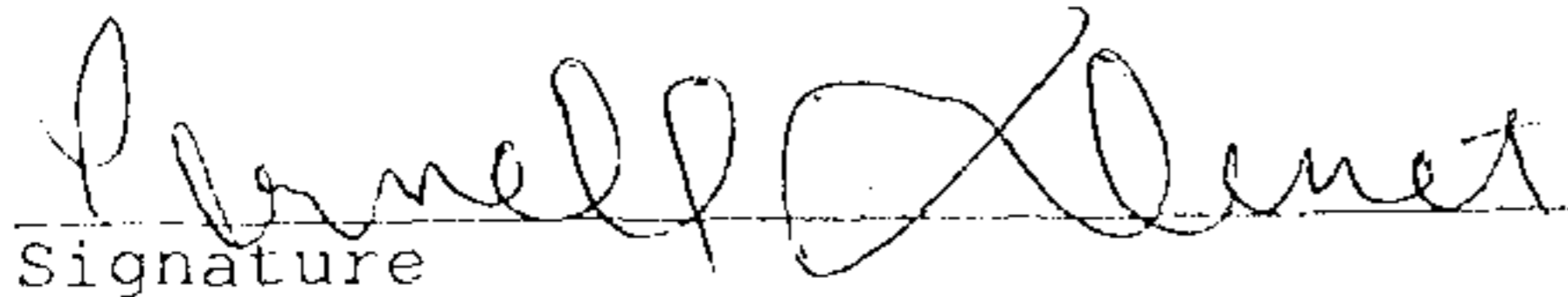
4. Year 2000

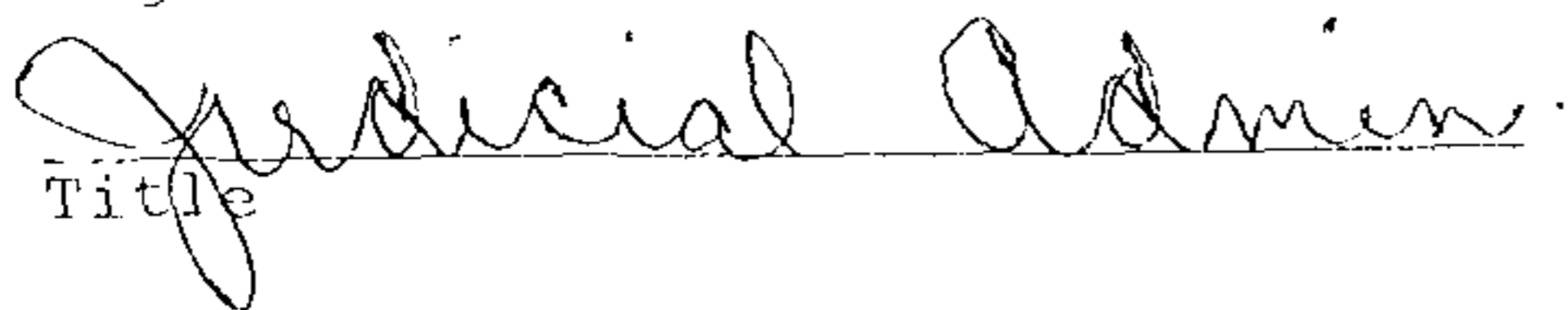
Recommendation: Implement a plan to resolve Year 2000 issues related to computer systems.

Current Status: The Court has begun resolving Year 2000 issues. The computer systems manager has obtained software that will make the Court's Wang computer system Year 2000 compliant, and is currently identifying other areas that need to be addressed.

If you have questions regarding this plan, please call Ernestine S. Gray, Administrative Judge at (504) 565-7334.

Sincerely,

  
Signature

  
Title

JUDGES

SALVADORE T. MULÉ  
ANITA H. GANUCHEAU  
ERNESTINE S. GRAY  
LAWRENCE L. LAGARDE, JR.  
C. HEARN TAYLOR  
GEORGE G. KIEFER



TELEPHONE (504) 565-7300  
FAX (504) 565-7391

*"Justice Through Understanding"*

**ORLEANS PARISH JUVENILE COURT**

421 LOYOLA AVENUE

NEW ORLEANS, LA 70112

Orleans Parish Juvenile Court  
Summary Schedule Of Prior Audit Findings  
Relative to Management Letter Items  
For the Year Ended December 31, 1997

**1996 Item 1: Grant Reimbursement Requests**

**Condition:** Requests for reimbursements from grantor agencies were not being filed on a timely basis.

**Current status:** Reimbursement requests are now being filed on a timely basis.

**1996 Item 2: Accounting Manual**

**Condition:** The Court does not have an accounting procedures manual.

**Current status:** Information needed to prepare an accounting manual has been compiled and is being processed. Management believes that the accounting manual will be completed in the near future. Since this item has not been fully resolved, it is reported as Item 1 in the 1997 management letter

**1996 Item 3: Unclaimed Bonds**

**Condition:** The Court has not appropriated, as allowed by Louisiana Revised Statute, unclaimed bonds and is therefore not taking advantage of an opportunity to generate additional operating revenues.

**Current status:** This item has not been resolved, and is reported as Item 2 in the 1997 management letter.

**1996 Item 4: Interfund Transfers**

**Condition:** Amounts due to other funds have accumulated with certain funds. It was noted that such amounts are not transferred regularly and sometimes will remain in a fund for more than a year.

Summary Schedule of Prior Audit Findings  
Page 2

**Current status:** This item reoccurred in 1997 and is therefore included in the 1997 management letter as Item 3.

**1996 Item 5: Insurance Coverage**

**Condition:** The Court was self-insured against damages caused by fire.

**Current Status:** This item was resolved. Insurance policies maintained by the City of New Orleans cover the Court's assets against fire damage.



**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**RETURN TO**

Single Audit Clearinghouse  
1201 E. 10<sup>th</sup> Street  
Jeffersonville, IN 47132

**PART I** GENERAL INFORMATION *(To be completed by auditee, except for Item 7)*

1. Fiscal year ending date for this submission mm/dd/yy 12/31/97		2. Type of Circular A-133 audit 1 <input checked="" type="checkbox"/> Single audit      2 <input type="checkbox"/> Program-specific audit	
3. Audit period covered 1 <input checked="" type="checkbox"/> Annual      2 <input type="checkbox"/> Biennial 3 <input type="checkbox"/> Other -      Months		FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal clearinghouse
5. Employer Identification Number (EIN) a. Auditee EIN      72-0998839 b. Are multiple EINs covered in this report? 1 <input type="checkbox"/> Yes      2 <input checked="" type="checkbox"/> No			
<b>6. AUDITEE INFORMATION</b>		<b>7. AUDITOR INFORMATION</b> <i>(To be completed by auditor)</i>	
a. Auditee name ORLEANS PARISH JUVENILE COURT		a. Auditor name ERICKSEN, KRENTEL, CANTON & LAPORTE, L.L.P.	
b. Auditee address <i>(Number and street)</i> Street 421 LOYOLA AVENUE  City NEW ORLEANS State LOUISIANA      ZIP Code 70112		b. Auditor address <i>(Number and street)</i> Street 4227 CANAL STREET  City NEW ORLEANS State LA      ZIP Code 70119	
c. Auditee contact Name ERNESTINE GRAY  Title ADMINISTRATIVE JUDGE		c. Auditor contact Name RONALD H. DAWSON, JR.  Title PARTNER	
d. Auditee contact telephone (504) 565-7375		d. Auditor contact telephone (504) 486-7275	
e. Auditee contact FAX <i>(Optional)</i>		e. Auditor contact FAX <i>(Optional)</i> (504) 482-2516	
f. Auditee contact E-mail <i>(Optional)</i>		f. Auditor contact E-mail <i>(Optional)</i>	

<p><b>g. AUDITEE CERTIFICATION STATEMENT</b> - This is to certify that, to the best of my knowledge and belief, the auditee has:</p> <p>(1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.</p>	<p><b>g. AUDITOR STATEMENT</b> - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.</p>												
<table style="width:100%; border: none;"> <tr> <td style="border: none; width: 60%;">Signature of certifying official</td> <td style="border: none; width: 40%;">Date Month Day Year</td> </tr> <tr> <td style="border: none;"><i>Pernell W. Deneet</i></td> <td style="border: none;"><i>6/17/98</i></td> </tr> <tr> <td style="border: none;">Name/Title of certifying official</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"><i>Pernell W. Deneet, Judicial Admini</i></td> <td style="border: none;"></td> </tr> </table>	Signature of certifying official	Date Month Day Year	<i>Pernell W. Deneet</i>	<i>6/17/98</i>	Name/Title of certifying official		<i>Pernell W. Deneet, Judicial Admini</i>		<table style="width:100%; border: none;"> <tr> <td style="border: none; width: 60%;">Signature of auditor</td> <td style="border: none; width: 40%;">Date Month Day Year</td> </tr> <tr> <td style="border: none;"><i>Ericson Kuntel, Controller</i></td> <td style="border: none;"><i>4/2/98</i></td> </tr> </table>	Signature of auditor	Date Month Day Year	<i>Ericson Kuntel, Controller</i>	<i>4/2/98</i>
Signature of certifying official	Date Month Day Year												
<i>Pernell W. Deneet</i>	<i>6/17/98</i>												
Name/Title of certifying official													
<i>Pernell W. Deneet, Judicial Admini</i>													
Signature of auditor	Date Month Day Year												
<i>Ericson Kuntel, Controller</i>	<i>4/2/98</i>												

**PART I GENERAL INFORMATION - Continued**

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)

1  Cognizant agency      2  Oversight agency

9. Name of Federal cognizant or oversight agency for audit. (Mark (X) one box)

01 <input type="checkbox"/> African Development Foundation 02 <input type="checkbox"/> Agency for International Development 10 <input type="checkbox"/> Agriculture 11 <input type="checkbox"/> Commerce 94 <input type="checkbox"/> Corporation for National and Community Service 12 <input type="checkbox"/> Defense 84 <input type="checkbox"/> Education 81 <input type="checkbox"/> Energy 66 <input type="checkbox"/> Environmental Protection Agency	83 <input type="checkbox"/> Federal Emergency Management Agency 34 <input type="checkbox"/> Federal Mediation and Conciliation Service 39 <input type="checkbox"/> General Services Administration 93 <input checked="" type="checkbox"/> Health and Human Services 14 <input type="checkbox"/> Housing and Urban Development 03 <input type="checkbox"/> Institute for Museum Services 04 <input type="checkbox"/> Inter-American Foundation 15 <input type="checkbox"/> Interior	16 <input type="checkbox"/> Justice 17 <input type="checkbox"/> Labor 43 <input type="checkbox"/> National Aeronautics and Space Administration 89 <input type="checkbox"/> National Archives and Records Administration 05 <input type="checkbox"/> National Endowment for the Arts 06 <input type="checkbox"/> National Endowment for the Humanities 47 <input type="checkbox"/> National Science Foundation 07 <input type="checkbox"/> Office of National Drug Control Policy	08 <input type="checkbox"/> Peace Corps 59 <input type="checkbox"/> Small Business Administration 96 <input type="checkbox"/> Social Security Administration 19 <input type="checkbox"/> State 20 <input type="checkbox"/> Transportation 21 <input type="checkbox"/> Treasury 82 <input type="checkbox"/> United States Information Agency 64 <input type="checkbox"/> Veterans Affairs <input type="checkbox"/> Other - Specify:
--	---	--	--

**PART II FINANCIAL STATEMENTS (To be completed by auditor)**

1. Type of audit report (Mark (X) one box)

1  Unqualified opinion      2  Qualified opinion      3  Adverse opinion      4  Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report?      1  Yes      2  No

3. Is a reportable condition disclosed?      1  Yes      2  No -SKIP to Item 5

4. Is any reportable condition reported as a material weakness?      1  Yes      2  No

5. Is a material noncompliance disclosed?      1  Yes      2  No

**PART III FEDERAL PROGRAMS - Continued**

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR		7. AUDIT FINDINGS AND QUESTIONED COSTS					
CFDA number <sup>1</sup> (a)	Name of Federal program (b)	Amount expended (c)	Major program (a) 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	Type of compliance requirement <sup>2</sup> (b)	Amount of questioned costs (c)	Internal control findings <sup>3</sup> (d) 1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	Audit finding reference number(s) (e)
93.563	HEARING OFFICERS	\$ 312,611	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	0	\$ (31,022)	1 <input type="checkbox"/> A 2 <input checked="" type="checkbox"/> B 3 <input type="checkbox"/> C	C.1,C.2
16.579	JUVENILE INTENSIVE PROBATION SUPERVISION	\$ 102,546	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
16.579	COURT DELAY REDUCTION	\$ 20,035	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
16.540	WEEKEND AND AFTER SCHOOL DETENTION	\$ 52,939	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$N/A	1 <input type="checkbox"/> A 2 <input checked="" type="checkbox"/> B 3 <input type="checkbox"/> C	B.2
16.579	JUVENILE COURT INFORMATION SYSTEMS	\$ 19,976	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
<b>TOTAL FEDERAL AWARDS EXPENDED</b>		<b>\$ 508,107</b>					

IF ADDITIONAL LINES ARE NEEDED, PLEASE REFER TO THE INSTRUCTIONS FOR OMB CIRCULAR A-133 WORD PROCESSING TEMPLATE

**PART III FEDERAL PROGRAMS (To be completed by auditor)**

1. Type of audit report on major program compliance

- 1  Unqualified opinion    2  Qualified opinion    3  Adverse opinion    4  Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs §\_.520(b)?

**\$300,000**

3. Did the auditee qualify as a low-risk auditee (§\_.530)?

- 1  Yes    2  No

4. Are there any audit findings required to be reported under §\_.510(a)?

- 1  Yes    2  No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

- |  |  |   |  |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation                 | 83 <input type="checkbox"/> Federal Emergency Management Agency        | 16 <input type="checkbox"/> Justice                                       | 08 <input type="checkbox"/> Peace Corps                      |
| 02 <input type="checkbox"/> Agency for International Development           | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor   | 59 <input type="checkbox"/> Small Business Administration    |
| 10 <input type="checkbox"/> Agriculture                                    | 39 <input type="checkbox"/> General Services Administration            | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration   |
| 11 <input type="checkbox"/> Commerce                                       | 93 <input checked="" type="checkbox"/> Health and Human Services       | 89 <input type="checkbox"/> National Archives and Records Administration  | 19 <input type="checkbox"/> State                            |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development              | 05 <input type="checkbox"/> National Endowment for the Arts               | 20 <input type="checkbox"/> Transportation                   |
| 12 <input type="checkbox"/> Defense  | 03 <input type="checkbox"/> Institute for Museum Services              | 06 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                         |
| 84 <input type="checkbox"/> Education                                      | 04 <input type="checkbox"/> Inter-American Foundation                  | 47 <input type="checkbox"/> National Science Foundation                   | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy   | 15 <input type="checkbox"/> Interior                                   | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 64 <input type="checkbox"/> Veterans Affairs                 |
| 66 <input type="checkbox"/> Environmental Protection Agency                |  |   | 00 <input type="checkbox"/> None                             |
|  |  |   | <input type="checkbox"/> Other - Specify:                    |