



Bourgeois Bennett

COMMUNICATIONS WITH BOARD OF COMMISSIONERS

To the Board of Commissioners,
Lafourche Parish Juvenile Justice Commission,
Thibodaux, Louisiana.

In fulfilling our responsibility as Lafourche Parish Juvenile Justice Commission auditors for the year ended June 30, 1997, we are required to communicate to the Board of Commissioners certain matters related to the conduct of our audit.

1) **AUDITOR'S RESPONSIBILITY UNDER GENERALLY ACCEPTED AUDITING STANDARDS AND GOVERNMENT AUDITING STANDARDS**

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

As required, separate letters have been issued on the internal control structure and compliance with laws and regulations.

2) **SIGNIFICANT ACCOUNTING POLICIES**

Significant accounting policies are described in Note 1 to the general purpose financial statements. No new accounting policies were adopted nor required to be adopted for the year ended June 30, 1997.

3) **SIGNIFICANT AUDIT ADJUSTMENTS**

We did not initiate any significant audit adjustments during our recent audit. Year end adjustments and closing entries were prepared and provided to management.

This information is intended solely for the use of the Board, management of the Lafourche Parish Juvenile Justice Commission and should not be used for any other purpose.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Thibodaux, La.,
July 25, 1997.

COMMUNICATIONS LETTER



Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN
AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners,
Lafourche Parish Juvenile Justice Commission,
Thibodaux, Louisiana.

We have audited the general purpose financial statements of Lafourche Parish Juvenile Justice Commission (the Commission), a component unit of the Lafourche Parish Council, State of Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated July 25, 1997.

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*.

Compliance with laws, regulations, contracts and grants applicable to the Commission is the responsibility of the Commission's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Commission'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 such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

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

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Thibodaux, La.,
July 25, 1997.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses.

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

Bougeois Bennett, L.L.C.

Certified Public Accountants.

Thibodaux, La.,
July 25, 1997.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL
PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners,
Lafourche Parish Juvenile Justice Commission,
Thibodaux, Louisiana.

We have audited the general purpose financial statements of Lafourche Parish Juvenile Justice Commission (the Commission), a component unit of the Lafourche Parish Council, State of Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated July 25, 1997.

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 Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments 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 internal control 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 Commission for the year ended June 30, 1997, we obtained an understanding on 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.

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

Note 8 - DEFERRED COMPENSATION PLAN (Continued)

All assets of the plan, including all deferred amounts and all income attributable to such deferred amounts, are the assets of the State of Louisiana and are subject to all the claims of creditors of the State of Louisiana. Legally, the amounts deferred are the property of the State of Louisiana, even though the funds have been earned by the employee and represent a portion of the employee's gross salary. Legal ownership of the plan assets does not vest with the employee until those amounts become due and payable to the employee under the terms of the plan. A participant who becomes eligible to receive distributions from the plan but chooses instead to receive the deferred amounts over a period of time remains a general creditor the same as those participants who are still active or otherwise ineligible.

Assets of the plan are reported as an Agency Fund in the financial statements of the State of Louisiana. Records for individual funds are not being maintained.

Note 9 - COMPENSATION OF BOARD MEMBERS

No compensation was paid to Board Members for the year ended June 30, 1997.

Note 6 - LONG-TERM DEBT

Compensated absences (accumulated vacation) are discussed in Note 1. The Commission's commitment to fund such costs from future operations has been recorded in the General Long-Term Debt Account Group.

The following is a summary of the changes in long-term debt of the Commission:

Long-term debt, July 1, 1996	\$31,419
Net increase in accumulated unpaid vacation	<u>2,965</u>
Long-term debt, June 30, 1997	<u>\$34,384</u>

Note 7 - LEASE COMMITMENTS

Commitments under a lease agreement for a vehicle provide for future minimum annual rental payments of \$4,114, \$4,114 and \$686 for the years ending June 30, 1998, 1999 and 2000, respectively. At completion of the lease term, the Commission has guaranteed the lessor a residual value of \$14,095 and a mileage allowance if the vehicle exceeds a set mileage rate and is not purchased. Rental expense incurred under the lease for the year ended June 30, 1997 was \$4,340.

Note 8 - DEFERRED COMPENSATION PLAN

Employees of the Lafourche Parish Juvenile Justice Commission have the option to participate in a deferred compensation program. The maximum compensation deferred under the plan for the participant's taxable year shall not exceed the amount as defined by Internal Revenue Code Section 457.

Additional deferrals are allowed in certain years prior to retirement. The Commission matches the employees' contributions up to 3% for a maximum of \$1,200 per year.

The Commission has the responsibility for withholding and remitting contributions from participants to the plan. Great-West Life, who serves as administrator, has the responsibility for maintaining a deferred account with respect to each participant, investing the participant's account in accordance with the participant's investment specification and reporting annually to the participant on the status of the plan.

Note 3 - PROPERTY TAXES (Continued)

for the amount of the taxes. The tax rate for 1996 was \$3.20 per \$1,000 of assessed valuation on property within Lafourche Parish for the purpose of maintaining and operating the facilities.

Note 4 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 1997 consists of the following:

State of Louisiana:	
Department of Education	\$ 2,858
Department of Social Services	63,275
Other local governments	<u>5,481</u>
Total	<u>\$71,614</u>

Note 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, <u>1996</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1997</u>
Buildings	\$2,477,077	\$ -	\$ -	\$2,477,077
Furniture, fixtures and equipment	<u>306,138</u>	<u>43,634</u>	<u>12,876</u>	<u>336,896</u>
Totals	<u>\$2,783,215</u>	<u>\$43,634</u>	<u>\$12,876</u>	<u>\$2,813,973</u>

The juvenile justice facility is on a 10.0 acre tract of land that is owned by the Lafourche Parish Council. The land is being used under an intergovernmental agreement between the Council and the Commission at no cost to the Commission.

Note 2 - CASH AND INVESTMENTS (Continued)

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

As of June 30, 1997, the Commission's investments consisted solely of certificates of deposit. The Commission's cash and investments were collateralized by the FDIC insurance and securities held by an unaffiliated bank in the name of the financial institution pledged to the Commission, except for \$34,391 at one financial institution at June 30, 1997. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 - PROPERTY TAXES

The Commission recognizes property tax assessments as revenue in the period for which the taxes are levied, provided the taxes are also available. Taxes for the year ended June 30, 1997 will not be levied until December 1, 1997, and are therefore not considered available.

Property taxes are levied each December 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 1996. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Fixed Assets and Long-Term Debt (Continued)

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

h) Accumulated Vacation and Sick Leave

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid. At the end of each calendar year accumulated vacation is carried forward to the new year. At no time can an employee's accumulated balance exceed 10 days more than the rate of accrual. Sick leave can be accumulated to a maximum of 130 days. All accumulated vacation vests to the employees; however, all accumulated sick leave lapses at separation of employment. Vested vacation has been recorded in the General Long-Term Debt Account Group.

i) Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the Commission.

j) Total Columns on Combined Statements - Overview

The total columns on the combined statements - overview are captioned memorandum only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - CASH AND INVESTMENTS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Investments

Investments are stated at cost, which approximates market.

g) Fixed Assets and Long-Term Debt

The accounting and reporting treatment applied to the fixed assets and long-term debt associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

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. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage system and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated.

Long-term debt expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with the measurement of results of operations.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) **Basis of Accounting (Continued)**

the time of levy. Intergovernmental revenues consist of state funding which is received on a per client/unit basis and state revenue sharing. These funds are recorded when earned since they are measurable and available. Miscellaneous revenues are recorded as revenues when received in cash by the Commission or an intermediary collecting agency because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.

d) **Operating Budgetary Data**

As required by the Louisiana Revised Statutes 39:1303, the Board of Commissioners adopted a budget for the Commission's General Fund. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget and public hearings on the budget prior to adoption. Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the Commission. The Commission amended its budget once during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The General Fund budget is adopted on a basis materially consistent with generally accepted accounting principles.

e) **Bad Debts**

The financial statements for the Commission contain no allowance for bad debts. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the *uncollectibility of the particular receivable*. These amounts are not considered to be material in relation to the financial position or operations of the funds.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Fund Accounting (Continued)

funds because they do not directly affect net expendable available financial resources.

Governmental Funds

Governmental Funds are those through which most governmental functions of the Commission are financed. The acquisition, use and balances of the Commission's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Governmental Funds of the Commission:

General Fund - The General Fund is the general operating fund of the Commission. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Capital Projects Fund - The Capital Projects Fund is used to account for the financial resources to be used for the acquisition or construction of major capital facilities.

Account Groups

The General Fixed Assets Account Group is used to account for fixed assets not accounted for in proprietary or trust funds. The General Long-Term Debt Account Group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

c) Basis of Accounting

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

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes are considered "measurable" at

NOTES TO FINANCIAL STATEMENTS**Lafourche Parish Juvenile Justice Commission**

June 30, 1997

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lafourche Parish Juvenile Justice Commission (the Commission) was created in 1978 under the provisions of Article VI, Sections 5 and 15 of the Constitution of the State of Louisiana of 1974, and Article III of the Home Rule Charter of the Parish of Lafourche to acquire and administer a juvenile justice facility or facilities.

The powers of the Commission and the control and management of the affairs of the Commission are vested in a board of commissioners composed of seven qualified electors residing in Lafourche Parish. The commissioners are appointed by the Lafourche Parish Council from names submitted by the Lafourche Parish District Judges, the Lafourche Parish School Board and by members of the Lafourche Parish Council from the North, South and Central regions of the Parish.

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

The following is a summary of significant accounting policies:

a) Reporting Entity

The Commission is a component unit of the Lafourche Parish Council.

The Commission has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

b) Fund Accounting

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GOVERNMENTAL FUND TYPE - GENERAL FUND**

Lafourche Parish Juvenile Justice Commission

For the year ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	\$ 600,000	\$ 653,837	\$ 53,837
Intergovernmental:			
State of Louisiana	786,400	754,691	(31,709)
Other local governmental units	30,000	37,013	7,013
Charges for services	5,000	5,717	717
Miscellaneous:			
Interest	28,000	30,645	2,645
Rent	8,000	7,382	(618)
Other	-	3,874	3,874
Total revenues	1,457,400	1,493,159	35,759
Expenditures			
Current:			
General government:			
Ad valorem tax adjustment	-	10,051	(10,051)
Ad valorem tax deduction	19,734	19,734	-
Total general government	19,734	29,785	(10,051)
Public safety - special correctional facilities:			
Personal services	1,062,000	1,109,143	(47,143)
Operating services	216,570	190,618	25,952
Supplies and materials	114,300	132,428	(18,128)
Travel and other charges	13,000	11,783	1,217
Capital expenditures	48,700	47,855	845
Total public safety	1,454,570	1,491,827	(37,257)
Total expenditures	1,474,304	1,521,612	(47,308)
Deficiency of Revenues Over Expenditures	(16,904)	(28,453)	(11,549)
Fund Balance			
Beginning of year	725,145	725,145	-
End of year	\$ 708,241	\$ 696,692	\$ (11,549)

See notes to financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TYPES**

Lafourche Parish Juvenile Justice Commission

For the year ended June 30, 1997

	General	Capital Projects	Total (Memorandum Only)
Revenues			
Taxes - ad valorem	\$ 653,837	\$ -	\$ 653,837
Intergovernmental:			
State of Louisiana	754,691	-	754,691
Other local governmental units	37,013	-	37,013
Charges for services	5,717	-	5,717
Miscellaneous:			
Interest	30,645	28	30,673
Rent	7,382	-	7,382
Other	3,874	-	3,874
Total revenues	<u>1,493,159</u>	<u>28</u>	<u>1,493,187</u>
Expenditures			
Current:			
General government:			
Ad valorem tax adjustment	10,051		10,051
Ad valorem tax deduction	19,734		19,734
Total general government	<u>29,785</u>		<u>29,785</u>
Public safety - special correctional facilities:			
Personal services	1,109,143		1,109,143
Operating services	190,618		190,618
Supplies and materials	132,428		132,428
Travel and other charges	11,783		11,783
Capital expenditures	47,855		47,855
Total public safety	<u>1,491,827</u>		<u>1,491,827</u>
Total expenditures	<u>1,521,612</u>		<u>1,521,612</u>
Excess (Deficiency) of Revenues Over Expenditures	(28,453)	28	(28,425)
Fund Balances			
Beginning of year	<u>725,145</u>	<u>1,674</u>	<u>726,819</u>
End of year	<u>\$ 696,692</u>	<u>\$ 1,702</u>	<u>\$ 698,394</u>

See notes to financial statements.

**COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPES AND ACCOUNT GROUPS**

Lafourche Parish Juvenile Justice Commission

June 30, 1997

	Governmental		Account Groups		Total (Memorandum Only)
	Fund Types		General	General	
	General	Capital Projects	Fixed Assets	Long-Term Debt	
ASSETS AND OTHER DEBITS					
Assets					
Cash	\$ 291,743	\$ 1,702	\$ -	\$ -	\$ 293,445
Investments	425,000	-	-	-	425,000
Receivables:					
Taxes	11,537	-	-	-	11,537
Other	3,000	-	-	-	3,000
Due from other governmental units	71,614	-	-	-	71,614
Deposits	1,579	-	-	-	1,579
Fixed assets	-	-	2,813,973	-	2,813,973
Other Debits					
Amount to be provided for retirement of general long-term debt	-	-	-	34,384	34,384
Total assets and other debits	<u>\$ 804,473</u>	<u>\$ 1,702</u>	<u>\$2,813,973</u>	<u>\$ 34,384</u>	<u>\$3,654,532</u>
LIABILITIES, EQUITY AND OTHER CREDITS					
Liabilities					
Accounts payable and accrued expenditures	\$ 107,781			\$ -	\$ 107,781
Long-term debt	-			34,384	34,384
Total liabilities	<u>107,781</u>			<u>34,384</u>	<u>142,165</u>
Equity and Other Credits					
Investment in general fixed assets			\$2,813,973		2,813,973
Fund balances - unreserved	696,692	\$ 1,702	-		698,394
Total equity and other credits	<u>696,692</u>	<u>1,702</u>	<u>2,813,973</u>		<u>3,512,367</u>
Total liabilities, equity and other credits	<u>\$ 804,473</u>	<u>\$ 1,702</u>	<u>\$2,813,973</u>	<u>\$ 34,384</u>	<u>\$3,654,532</u>

See notes to financial statements.



Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners,
Lafourche Parish Juvenile Justice Commission,
Thibodaux, Louisiana.

We have audited the accompanying general purpose financial statements of Lafourche Parish Juvenile Justice Commission (the Commission), a component unit of the Lafourche Parish Council, as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Commission'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 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lafourche Parish Juvenile Justice Commission, as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated July 25, 1997 on our consideration of the Lafourche Parish Juvenile Justice Commission's internal control structure and a report dated July 25, 1997 on its compliance with laws and regulations.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Thibodaux, La.,
July 25, 1997.

1

PRINCIPAL OFFICIALS

Lafourche Parish Juvenile Justice Commission

June 30, 1997

COMMISSION MEMBERS

OFFICE

Alice Bonneval

Marian Fleming

Arthur J. Gautreaux

Lloyd J. Guidry, Sr.

Secretary/Treasurer

Peter J. O'Neil, Jr.

Gary Palmer

Marion Terry

President

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June 30, 1997

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Financial Report

Lafourche Parish Juvenile Justice Commission

Thibodaux, Louisiana

June 30, 1997

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 SEP 24 1997