

MANAGEMENT LETTER  
COMMENTS AND SUGGESTIONS

Prior Year Comments and Recommendations

1. Collateral Agreement

**Finding:** In the prior year, we were informed by one of the bank's that a written collateral/security agreement was not executed as of December 31, 1994. This agreement establishes procedures to be followed when a primary financial institution has pledged collateral for deposit accounts exceeding the federal depository insurance of \$100,000. The Financial Institutions Reform, Recovery and Enforcement Act of 1989 (FIRREA) requires that a security agreement be executed in order for the governmental entity to have a perfected security interest. At year end, certain collateral was being earmarked for the Fund by a verbal agreement with the Fund's oversight entity.

**Recommendation:** We recommended that management coordinate with the financial institution regarding the execution of the written security agreement.

**CURRENT STATUS:** It was determined that in November, 1994, the main operating BANK account exceeded \$100,000. The fiscal bank did pledge collateral which was sufficient to cover the excess amount; however, they confirmed that there was not a written security agreement. We note that this account has not exceeded the \$100,000 level in the past. The second fiscal bank mentioned in the previous year did have a written security agreement executed in 1994. We recommend that the Agency execute a similar agreement for all fiscal banks.

2. Review of Expenditures Prior to Disbursement

**Finding:** During the prior year audit, we noted that there was no documentation for one expenditure for the purchase of a used computer in the amount of \$1,000. It appeared that this was an oversight on management's part.

**Recommendation:** We recommended that management review its approval process for expenditures to ensure that all documentation is obtained prior to final approval.

**CURRENT STATUS:** There were no exceptions noted during the current year audit. We consider this item closed for reporting purposes.



# GUS SCHRAM & CO., Ltd.

MEMBER COMPANY, CHARTERED  
INDEPENDENT PUBLIC ACCOUNTANTS

Business Class Service

Honorable Judge Billy Howell  
14th Judicial District Court Child Support Enforcement Fund  
Lake Charles, Louisiana

In planning and performing our audit of the component unit financial statements of the 14th Judicial District Court Child Support Enforcement Fund as of and for the year ended December 31, 1998 we considered the Fund's internal control structure to determine our audit procedures for the purpose of expressing an opinion on the component unit 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. The memoranda that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated June 18, 1997 on the component unit financial statements of the 14th Judicial District Court Child Support Enforcement Fund.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Fund personnel, and we 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. A copy of this letter will be provided to the Legislative Auditor.

*Gus Schram & Co., Ltd.*

June 13, 1997

ACCOUNT OF FISCAL YEAR EXPENDITURE AND RECOMMENDATIONS

2. Further Research on Certain Expenditures

**Finding:** In prior years, the Agency has corresponded with the Judicial Administrator regarding the use of funds from child support enforcement activities for various items. The Judicial Administrator responded by stating that the fund should only expend monies for administrative costs associated with the system to provide for expedited process for establishment of paternity and enforcement of support, as opposed to the benefit of the court as a whole. The Administrator also recommended that administrative costs could be defined by court rule. In 1994, we recommended that the Agency follow up on the Judicial Administrator's recommendation for a court rule so that there would be no question regarding certain undefined administrative costs used for general purposes.

**Criteria:** Generally, in the government area, there are more restrictions placed on the use of public funds.

**Issue:** Since there are very few agencies of this type, there is no standard with which to compare. We only have general government standards to apply.

**Effect:** The disbursement of funds for certain expenditures may need to be reconsidered, in light of any additional information obtained.

**Recommendation:** As stated before we recommended that the Agency follow up on the Judicial Administrator's recommendation of obtaining a "court rule" over acceptable administrative expenditures. Such expenditures could include disbursements for various interest administrative costs, salaries, equipment, office supplies, and payments/grants to other organizations. We recommended that the latter type of expenditures be restricted in nature and be given only to organizations practicing objectives similar to the scope of the child support fund.

**Current Status:** As of the date of this audit report, there has been no further activity with respect to the establishment of a "Court Rule" over acceptable administrative expenditures. We do note that, during the current year, the Agency entered into a grant agreement to provide additional persons to serve warrants for delinquent child support payments, which directly benefits the operations of the Agency. However, we still recommend that a "Court Rule" be obtained.

**Management's Response:** Management will obtain "Court Rule" or order for allowance of use of funds for expenditures outside the scope of the enforcement of support through the expedited process.

14TH JUDICIAL DISTRICT COURT CHILD SUPPORT ENFORCEMENT FUND  
SCHEDULE OF CURRENT AND PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 1995

A. CURRENT YEAR FINDINGS

There were no current year findings.

B. PRIOR YEAR(S) FINDINGS

1. Record Retention for Public Bid Quotes, etc.

**Finding:** During the prior year audit, it appeared that some additional computer equipment was purchased in December, 1995 for \$3,114 and \$2,459, respectively for which no bid was obtained. It appeared that the respective invoices were dated the same date, as well as being ordered on the same date, which would indicate that it was a consolidated purchase subject to the bid requirements. Management was in the process of installing a new system and it was determined that a new server would have to be purchased, which contributed to the amount exceeding \$5,000. We also noted that additional computer equipment, in the amount of \$18,887, was purchased at various times throughout the year. However, it did not appear that these invoices were large enough to require competitive bids.

**Criteria:** The state purchasing regulations require that three telephone quotes be obtained for certain expenditures between \$5,000 and \$10,000, while actual written bids be obtained for amounts over \$10,000.

**Cause:** It was an oversight on management's part in anticipating the total cost of these purchases.

**Effect:** The Fund was not in complete compliance with the various bid requirements.

**Recommendation:** We recommended that Management implement a procedure for properly documenting compliance with the various state purchasing laws. For expenditures between \$5,000 and \$10,000, three telephone quotes should be obtained and summarized in a "Memorandum to the File." For purchases over \$10,000, proper bids should be obtained.

**Current Status:** There were no exceptions noted during the current year audit. We consider this item closed for reporting purposes.

**Management's Response:** Noted.



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

Honorable Judge Billy Swill  
14th Judicial District Court Child Support Enforcement Fund  
Lake Charles, Louisiana

We have audited the component unit financial statements of 14th Judicial District Court Child Support Enforcement Fund as of and for the year that ended December 31, 1994, and have issued our report thereon dated June 19, 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 component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to 14th Judicial District Court Child Support Enforcement Fund is the responsibility of the Fund's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of 14th Judicial District Court Child Support Enforcement Fund's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective of our audit of the component unit 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 under Government Auditing Standards.

We noted one immaterial instance of noncompliance that we have reported to the management of the 14th Judicial District Court Child Support Enforcement Fund in a separately issued letter dated June 19, 1997.

This report is intended for the information of management, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report which is a matter of public record.

*Gus Schram & Co., Ltd.*

Lake Charles, Louisiana  
June 19, 1997

Accountants. Reportable conditions involve matters relating to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the intentions of management in the component unit financial statements.

Lack of Segregation of Duties

An effective internal control structure is dependent to a great extent on segregation of responsibilities for initiating, evaluating, and approving transactions from those for detail accounting and other related functions. Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control. Therefore, the audit was performed more efficiently by performing substantive tests as no reliance was placed on internal control. We do recommend that, whenever possible, management take an active interest in reviewing the monthly financial information.

A material weakness is a reportable condition in which the design or operation of one or more 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 component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the component unit financial statements for the year ended December 31, 1994.

However, we noted certain areas involving the internal control structure and its operation that we have reported to the management of the 14th Judicial District Court Child Support Enforcement Fund in the attached Schedule of Current and Prior Year Findings as well as a separately issued letter dated June 18, 1997.

This report is intended for the information of management, and the legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report which is a matter of public record.

*Ann Schum & Co. Ltd.*

Lake Charles, Louisiana  
June 18, 1997

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE  
IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Honorable Judge Billy Speck  
14th Judicial District Court Child Support Enforcement Fund  
Lake Charles, Louisiana

We have audited the component unit financial statements of the 14th Judicial District Court Child Support Enforcement Fund, as of and for the year then ended December 31, 1996, and have issued our report thereon dated June 19, 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 component unit financial statements are free of material misstatement.

The management of 14th Judicial District Court Child Support Enforcement Fund 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 component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of 14th Judicial District Court Child Support Enforcement Fund for the year then ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control structure.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public

accounted with the fiscal bank. For that one month, \$39,494 would have been classified in category 2, Uninsured, Collateralized Deposits.

The market values for the pledged collateral are not materially different from its carry amount.

**NOTE 3: GENERAL FIXED ASSETS**

A summary of changes in general fixed assets is as follows:

	Balance December 31, 1995	Additions	Balance December 31, 1996
Equipment	\$52,245	\$19,888	\$72,133

**NOTE 4: JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES**

Management has represented that there is no litigation pending against the Child Support Fund at December 31, 1996.

**NOTE 5: JOINT SERVICE AGREEMENT/OPERATING GRANTS**

The Child Support Enforcement Fund entered into a contract with the Bogalusa District Court System to establish and administer an expedited child support enforcement activity for that area. The Fund will administer the program in return for one-half of the administrative fee deducted from the child support payments. The contract also states that the hearing officer will attend court twice a month in Bogalusa in exchange for additional salary compensation. The total payments for the joint service agreement for 1996 was \$29,683, which is offset against the VA collection revenue.

The Child Support Enforcement Fund also entered into an operating grant agreement with the Calcasieu Parish Sheriff's office for the employment of two part-time individuals by the Sheriff's office. The individuals were to be hired for the specific purposes of service, notification and other duties commensurate with law enforcement for the Child Support Enforcement Section of the Office of Family Support. The 1996 grant was for \$25,000. Each subsequent year, the grant will be for \$25,000.



**J. ESTIMATES**

The preparation of the component with financial statements in conformity with generally accepted accounting principles requires the use of management's estimation.

**K. MEMORANDUM ONLY - TOTAL COLUMNS**

Total columns on the component with financial statements are captioned as "memorandum only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position or results of operations in accordance with generally accepted accounting principles.

**NOTE 2: CASH AND INVESTMENTS**

As December 31, 1990, 144½ Judicial District Court Child Support Enforcement Fund had the following balance in its cash account:

	Bank Balance	Book Balance
Bank One	\$ 40,713 *	\$ 40,713
First National Bank:		
Money Market	76,972	76,972
Certificate of Deposit	212,262	212,262
Total Deposits	289,234	289,234

The above deposits are categorized as to the level of credit risk (as defined by the Governmental Accounting Standards Board) as follows:

**Insured or Collateralized (Category 1)**

At year end, all of the deposits at Bank One and \$100,000 of the deposits in First National Bank are insured by FDIC.

**Uninsured, Collateralized (Category 2)**

\$189,234 of the above deposits are collateralized with \$275,000 of pledged securities held by a third party bank which is an affiliate of a common bank holding company with the pledging bank. The latter pledge of collateral is considered a category 2 credit risk (as defined by the Governmental Accounting Standards Board) since the third party bank is not considered independent by their standards.

\* While the Bank One bank balance at year end was fully covered by FDIC insurance, in November 1990 the bank balance was \$112,224. Collateral was pledged to cover the excess amount; however, it was determined that a written security agreement had not been



funds are accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the government holds for others in an agency capacity.

**E. BUDGET POLICY**

Since this fund is an extension of the District Court System, the Louisiana Budget Act is not applicable.

**F. RETIREMENT/VEACATION BENEFITS**

The various court employees' salaries are paid by the Calcasieu Parish Police Jury and their retirement and vacation benefits are established and provided by the Police Jury since these individuals are employees of the Police Jury. The Child Support Fund does reimburse the Police Jury for the salaries and benefits of individuals specifically working with this fund's activities. The Fund does not provide any direct benefits in the form of retirement or vacation.

**G. DEFERRED EXPENDITURES**

The fund reimburses the Calcasieu Parish Police Jury for the salary and related benefits of individuals who specifically work on the activities associated with the expedited child support enforcement. In late December of each year, the fund pays salary and related benefits for positions of 1997. Since the expenditure is for 1997, a deferred expenditure has been recorded.

**H. FIXED ASSETS**

Fixed assets are used in governmental fund types and are recorded in the general fixed asset account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Assets in the general fixed asset account group are not depreciated.

**I. CASH**

Cash includes amounts in interest bearing demand deposit accounts. Under state law, the District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, certificates of deposit, or securities issued or guaranteed by the U.S. government or its agencies.

Deposits in excess of federally insured amounts are required by statute to be protected by collateral securities of at least equal market value. The types of securities authorized by statute include U.S. Treasury and U.S. government agency obligations, general obligations of any state of the U.S., and general obligation bonds of Louisiana local governments. (See Note 3 for additional cash disclosures.)

C. FUND ACCOUNTING

The Agency uses funds and account groups to report 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 relating to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds of the 14th Judicial District Court Child Support Enforcement Fund are classified as a governmental fund type (general fund) and fiduciary fund type (agency).

The governmental fund (general fund) is the primary operating fund. It accounts for the collection of the authorized administration fee (25) that is earned and deducted from all collections of child support, including the fees collected for Beauregard Parish as disclosed in Note 5. The remaining funds (254) are sent directly to the State Treasury and are reported in an agency fund.

Account Groups are used to establish accounting control and accountability for the fund's general fixed assets. The general fixed assets account group is established to account for the fixed assets purchased with child support enforcement funds.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable. The Fund does not consider the collections described above to be susceptible to accrual.

The agency fund is custodial in nature and does not present results of operations or have a measurement focus. Agency

14TH JUDICIAL DISTRICT COURT CHILD SUPPORT ENFORCEMENT FUND  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1994

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The 14th Judicial District Court Child Support Enforcement Fund was created by Louisiana Revised Statute 46:274.9. This Fund was established as an expedited process for the establishment or enforcement of child support obligations. According to the authorizing statute, any court with jurisdiction to establish paternity or to establish or enforce support obligations may implement the above expedited process. This Fund was established in 1991.

This Fund is a function of the Calcasieu Parish District Court System, which is a component unit of the Calcasieu Parish Police Jury, and as such, this Fund is also a component unit of the Calcasieu Parish Police Jury. This report includes all the Funds relating to the Child Support Enforcement Fund itself as of December 31, 1994 but not the District Court or the Calcasieu Parish Police Jury.

B. PRESENTATION OF STATEMENTS

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. Since then, GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audit of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants, and, the Louisiana Governmental Audit Guide.



FOURTEENTH JUDICIAL DISTRICT COURT  
CHILD SUPPORT ENFORCEMENT FUND  
LAKE CHARLES, LOUISIANA  
STATEMENT OF CHANGES IN ASSETS AND  
LIABILITIES - ASSECT FUND  
For the Year Ended December 31, 1999

Statement C

	Balance January 1, 1999		Additions	Deductions		Balance December 31, 1999
<b>ASSETS</b>						
Cash and Cash Equivalents	\$	-0-	\$ 5,826,194	\$	5,826,194	\$ -0-
<b>LIABILITIES</b>						
Due to Other Governmental Units	\$	-0-	\$ 5,826,194	\$	5,826,194	\$ -0-

\*The Accompanying Notes are an Integral Part of this Statement.\*

FOURTEENTH JUDICIAL DISTRICT COURT  
 CHILD SUPPORT ENFORCEMENT FUND  
 LAKE CHARLETT, MICHIGAN

Statement B

 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - GENERAL FUND  
 For the Year Ended December 31, 1999

	1999
<b>REVENUES</b>	
Collection Fees	\$ 375,440
Interest Income	51,340
Miscellaneous Revenues	800
<b>Total Revenues</b>	<b>427,580</b>
<b>EXPENDITURES</b>	
Current Judicial	
Court Fees	3,000
Contract Allow	1,800
Books and Subscriptions	871
Miscellaneous Operating	1,700
Operating Grants	80,000
Printing Fees	2,100
Police Jury Salary/Retirement (State 1-F)	185,000
Registration Fees	3,000
Repairs and Maintenance	1,000
Supplies	9,771
Telephone	1,000
Training/Travel	9,000
Capital Outlay	14,000
<b>Total Expenditures</b>	<b>350,000</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>77,580</b>
<b>Fund Balance - January 1</b>	<b>204,120</b>
<b>Fund Balance - December 31</b>	<b>\$ 281,700</b>

"The Accompanying Notes are an Integral Part of this Statement."



FOURTEENTH JUDICIAL DISTRICT COURT  
 CHILD SUPPORT ENFORCEMENT FUND  
 LAKE CHARLES, LOUISIANA  
 COMBINED BALANCE SHEET - ALL FUNDED TYPES  
 AND ACCOUNT GROUPS  
 As of December 31, 1999

PAGE TWO

	Governmental		Account		TOTALS (Millions of Dollars)
	Fund Type		Group		
	General	Special	Fixed	Assets	
<b>ASSETS</b>					
Cash and Investments	\$ 205,000	\$ -	\$ -	\$ -	\$ 205,000
Interest Receivable	1,000	-	-	-	1,000
Miscellaneous Receivable	100	-	-	-	100
Deferred Expenditures (Note 1-C)	60,000	-	-	-	60,000
Equipment (Note 2)	-	-	78,000	-	78,000
<b>TOTAL ASSETS</b>	<b>\$ 266,100</b>	<b>\$ -</b>	<b>\$ 78,000</b>	<b>\$ -</b>	<b>\$ 344,100</b>
<b>LIABILITIES &amp; FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 2,400	\$ -	\$ -	\$ -	\$ 2,400
<b>Total Liabilities</b>	<b>2,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,400</b>
<b>FUND EQUITY</b>					
Investment in General					
Fixed Assets	-	-	78,000	-	78,000
Fund Balance:					
Retained - Deferred Expenditures	60,000	-	-	-	60,000
Unassigned - Unexpended	203,700	-	-	-	203,700
<b>Total Fund Equity</b>	<b>263,700</b>	<b>-</b>	<b>78,000</b>	<b>-</b>	<b>341,700</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 268,800</b>	<b>\$ -</b>	<b>\$ 78,000</b>	<b>\$ -</b>	<b>\$ 346,800</b>

\*The Accompanying Notes are an Integral Part of the Statements.\*



**INDEPENDENT AUDITORS' REPORT**

Honorable Judge Billy Skell  
14th Judicial District Court Child Support Enforcement Fund  
Lake Charles, Louisiana

We have audited the accompanying component unit financial statements of the 14th Judicial District Court Child Support Enforcement Fund as of December 31, 1992, and for the year then ended, as listed in the Table of Contents. These component unit financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these component unit 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the 14th Judicial District Court Child Support Enforcement Fund as of December 31, 1992, 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 June 19, 1993 on our consideration of the Fund's internal control structure and a report dated June 19, 1993 on its compliance with laws and regulations.

*D. Schram & Co., Ltd.*

Lake Charles, Louisiana  
June 19, 1993





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14TH JUDICIAL DISTRICT COURT CHILD SUPPORT  
ENFORCEMENT FUND  
COMPONENT UNIT FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1994

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the parish, or new orvid, entity and other appropriate public officials. The report is available for public inspection at the District Storage office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 20 1994