

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.

Keith J. Rowira

Keith J. Rowira
Certified Public Accountant

April 28, 1957

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

Twenty-Ninth Judicial Court's
Families In Need of Services Fund
A Component Unit of the St. Charles Parish Council
Batonville, Louisiana

I have audited the component unit financial statements of the Twenty-Ninth Judicial District Court's Families In Need of Services Fund, a component unit of the St. Charles Parish Council, as of and for the year ended December 31, 1996, and have issued my report thereon dated April 29, 1997.

I conducted my 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 I 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 and contracts applicable to the Twenty-Ninth Judicial District Court's Families In Need of Services Fund is the responsibility of the Twenty-Ninth Judicial District Court's Families In Need of Services Fund. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, I performed tests of the Twenty-Ninth Judicial District Court's Families In Need of Services Fund's compliance with certain provisions of laws, regulations and contracts. However, the objective of my audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

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

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Keith J. Rovine

Keith J. Rovine
Certified Public Accountant

April 29, 1987

may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In planning and performing my audit of the component unit financial statements of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund, for the year ended December 31, 1994, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted a matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. A reportable condition involves a matter coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the component unit financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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.

My 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, I noted that, as a material weakness, the size of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control, although to employ such controls may not be cost beneficial. This condition was considered in determining the nature, timing and extent of the procedures to be performed in my audit of the financial statements of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund for the year ended December 31, 1994.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF COMPONENT UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Twenty-Ninth Judicial District Court's
Families in Need of Services Fund
& Component Unit of the St. Charles Parish Council
Baldwinville, Louisiana

I have audited the component unit financial statements of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund, a component unit of the St. Charles Parish Council, as of and for the year ended December 31, 1996, and have issued my report thereon dated April 29, 1997.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The Twenty-Ninth Judicial District Court's Families in Need of Services 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 internal control structure to future periods is subject to the risk that procedures

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

TWENTY-FIFTH JUDICIAL DISTRICT COURT'S
 FAMILIES IN NEED OF SERVICES FUND
 St. Charles Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1996

NOTE B - CASH

At December 31, 1996, the carrying amount (book balance) of all cash of the Families in Need of Services Fund totaled \$36,265, and is listed as follows:

Interest bearing demand deposits	\$36,265
Total	<u>\$36,265</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting book balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 1996, the Fund had \$36,415 in deposits (collected book balances). These deposits were fully secured from risk by federal deposit insurance.

NOTE C - LEASES

The Families in Need of Services Fund did not have any capital or operating lease commitments as of and for the year ended December 31, 1996.

NOTE D - LITIGATION

There were no lawsuits pending against the Families in Need of Services Fund at December 31, 1996. Accordingly, no provision for any liability has been made in the component unit financial statements.

**TWENTY-NINTH JUDICIAL DISTRICT COURT'S
FAMILIES IN NEED OF SERVICES FUND
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1996**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenditures:

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

5. Budgets

The Families in Need of Services Fund adopted an annual budget for the General Fund on a modified accrual basis of accounting. Budgeted amounts included in the annual financial statements include the original adopted budget amounts. There were no amendments to the 1996 budget.

The Families in Need of Services Fund reserves all authority to make changes to the budget.

6. Fixed Assets and Long-term Obligations

The fund did not own any fixed assets, nor were there any long-term obligations, at December 31, 1996.

7. Cash

Cash includes amounts in interest bearing demand deposits. Under state law, the entity may deposit funds in demand deposits, interest bearing demand deposits, money market accounts and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

8. Compensated Absence and Pension Plan

The fund had no employees in 1996; therefore, it does not have a leave policy and it does not participate in any pension plan.

9. Total Column on Balance Sheet

The total column on the balance sheet is captioned Memorandum only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles, neither is such data comparable to a consolidation.

**THIRTY-NINTH JUDICIAL DISTRICT COURT'S
FAMILIES IN NEED OF SERVICES FUND
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1994**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Fund Accounting

The Families in Need of Services Fund uses the General Fund to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain government functions and activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues and expenditures.

The General Fund of the Families in Need of Services Fund is classified as a governmental fund. The General Fund accounts for all of the entity's general activities and financial resources, including the collection and disbursement of specific or legally restricted monies.

4. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities generally are included on the balance sheet. The operating statements of the General Fund present increases and decreases in net current assets. The Families in Need of Services Fund records are maintained on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues:

Intergovernmental revenues comprise substantially all the revenue sources. These monies are recorded in the year they are to be appropriated from the State by contract.

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available.

**TWENTY-NINTH JUDICIAL DISTRICT COURT'S
 FAMILIES IN NEED OF SERVICES FUND
 St. Charles Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1994**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The GAO has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. the ability of the parish council to impose its will on that organization, and/or
 - b. the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the parish council.
2. Organizations for which the parish council does not appoint a voting majority, but are financially dependent on the parish council.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Families in Need of Services Fund is a part of the operations of the district court system. The district court system is financially dependent on the parish council for building space and courtrooms. The substance of the relationship between the district court system and the parish council is that the parish council has approval authority over its capital budget. In addition, the nature and significance of the relationship between the district court and the parish council is such that exclusion from the parish council's financial statements would render the parish council's financial statements misleading or incomplete. For these reasons, the Twenty-Ninth Judicial District Court's Families in Need of Services Fund is considered a component unit of the St. Charles Parish Council for reporting purposes.

**TWENTY-NINTH JUDICIAL DISTRICT COURT'S
FAMILIES IN NEED OF SERVICES FUND
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1996**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In 1996, monies were appropriated from the Governor's Crisis package to the Children's Cabinet for the implementation of the Families in Need of Services, of Title VII of the Louisiana Children's Code, in the juvenile and district courts in the State of Louisiana.

As state appropriated monies are received by the Twenty-Ninth Judicial District Court's Families in Need of Services Fund, they are deposited into a separate banking account where disbursements are made in accordance with the contract entered into between the Twenty-Ninth Judicial District and the Louisiana Department of Social Services.

1. Basis of Presentation

The accompanying component unit financial statements of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

2. Reporting Entity

As the governing authority of the parish, for reporting purposes, the St. Charles Parish Council is the financial reporting entity for St. Charles Parish. The financial reporting entity consists of (a) the primary government (St. Charles Parish Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Charles Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability.

NOTES TO THE FINANCIAL STATEMENTS

THIRTY-NINTH JUDICIAL DISTRICT COURT'S
FAMILY IN NEED OF SERVICES FUND
 St. Charles Parish, Louisiana
 Governmental Fund Type - General Fund
 Statement of Revenue, Expenditures and Changes in
 Fund Balance - Budget (Base Serial) and Actual
 For the Year Ended December 31, 1990

Statement 9

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental revenue - state appropriation	\$25,000	\$25,000	-
Interest earnings	-	322	\$322
Total Revenues	<u>25,000</u>	<u>25,322</u>	<u>322</u>
EXPENDITURES			
Personnel services and related benefits	5,000	5,370	(370)
Administrative services	1,250	1,250	-
Conferences, seminars and related expenditures	2,000	2,000	0
Office supplies and expenditures	5,000	-	5,000
Professional contract services	11,300	-	11,300
Total Expenditures	<u>25,550</u>	<u>8,520</u>	<u>17,030</u>
Excess (Deficiency) of Revenues over Expenditures	-	17,012	17,012
Fund Balance at Beginning of Year	12,248	12,248	-
Fund Balance at End of Year	<u>\$12,248</u>	<u>\$12,262</u>	<u>\$12,012</u>

The accompanying notes are an integral part of this statement.

TWENTY-NINTH JUDICIAL DISTRICT COURT'S
 FAMILIES IN NEED OF SERVICES FUND
 St. Charles Parish, Louisiana
 Governmental Fund Type - General Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the Year Ended December 31, 1976

Statement is

REVENUES

Intergovernmental revenue -	
state appropriation	\$28,000
Interest earnings	522
Total Revenues	<u>28,522</u>

EXPENDITURES

Personal services and related benefits	\$ 370
Administrative services	1,260
Conferences, seminars and related expenditures	<u>1,885</u>
Total Expenditures	<u>3,515</u>
Excess of Revenues over Expenditures	17,017
Fund Balance at beginning of year	12,240
Fund Balance at End of Year	<u>\$29,267</u>

The accompanying notes are an integral part of this statement.

TWENTY-NINTH JUDICIAL DISTRICT COURT'S
 FAMILIES IN NEED OF SERVICES FUND
 St. Charles Parish, Louisiana
 Governmental Fund Type - General Fund
 Balance Sheet
 December 31, 1998

Statement A

	Governmental Fund Type - General Fund	Total (Memorandum Only)
ASSETS		
Cash (Note 10)	\$26,265	\$26,265
TOTAL ASSETS	<u>\$26,265</u>	<u>\$26,265</u>
LIABILITIES AND EQUITY		
Liabilities	—	—
Equity:		
Fund balance - unreserved - undesignated	\$26,265	\$26,265
Total Equity	26,265	26,265
TOTAL LIABILITIES AND EQUITY	<u>\$26,265</u>	<u>\$26,265</u>

The accompanying notes are an integral part of this statement.

COMPONENT UNIT FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

Twenty-Ninth Judicial District Court's
Families in Need of Services Fund
A Component Unit of the St. Charles Parish Council
Baton Rouge, Louisiana

I have audited the accompanying component unit financial statements of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund, a component unit of the St. Charles Parish Council, as of and for the year ended December 31, 1996, as listed in the table of contents. These component unit financial statements are the responsibility of the management of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund. My responsibility is to express an opinion on these component unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards contained in the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated April 29, 1997, on my consideration of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund internal control structure and a report dated April 29, 1997, on its compliance with laws and regulations. Both reports are presented separately after the notes to the financial statements of this audit report.

Keith J. Rowen

Keith J. Rowen
Certified Public Accountant

April 29, 1997

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**TWENTY-NINTH JUDICIAL DISTRICT COURT'S
FAMILIAR IN NEED OF SERVICES FUND
Natchitoches, Louisiana**

**Component Unit Financial Statements
and Independent Auditor's Report
As of and for the Year Ended
December 31, 1986**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the District Clerk, and is available to any and every person or public official. This 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: 12-2-86

KEITH J. BOYNA
Certified Public Accountant