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THIRTY-NINTH JUDICIAL DISTRICT COURT  
FAMILIES IN NEED OF SERVICES (FINES)  
FAMILY PRESERVATION/FAMILY SUPPORT PROGRAM  
COCHRAN, LOUISIANA  
SEPTEMBER 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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 10-2-97

TRUSTMINTS JUDICIAL DISTRICT COURT  
FAMILIES IN NEED OF SUPPORT (FINNS)  
FAMILY PRESERVATION/FAMILY SUPPORT PROGRAM  
MONROE, LOUISIANA  
SEPTEMBER 30, 1998

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## INDEPENDENT AUDITORS' REPORT

Judge Lewis Goss  
Thirty-Ninth Judicial District Court  
Families In Need Of Services (FINIS)  
Family Preservation/Family Support Program  
Red River Parish Courthouse  
Cochitons, Louisiana 71519

We have audited the statement of cash receipts and disbursements of the Thirty-Ninth Judicial District Court, Families In Need of Services (FINIS), Family Preservation/Family Support Program, Cochitons, Louisiana, as of and for the year ended September 30, 1994, as listed in the table of contents. The statement of cash receipts and disbursements is the responsibility of the Court's management. Our responsibility is to express an opinion on the statement of cash receipts and disbursements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the statement of cash receipts and disbursements is a summary of the cash activity of the Thirty-Ninth Judicial District Court, Families In Need of Services (FINIS), Family Preservation/Family Support Program and does not present certain transactions that would be included in financial statements of the Thirty-Ninth Judicial District Court, Families In Need of Services (FINIS), Family Preservation/Family Support Program presented on the accrual basis of accounting, as contemplated by generally accepted accounting principles. Accordingly, the accompanying statement of cash receipts and disbursements is not intended to present financial position, results of operations or cash flows in conformity with generally accepted accounting principles.

Judge Lewis Senn  
Thirty-Ninth Judicial District Court  
Families in Need of Services (FINNS)  
Family Preservation/Family Support Program  
Page 3

In our opinion, the statement of cash receipts and disbursements referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Thirty-Ninth Judicial District Court, Families in Need of Services (FINNS), Family Preservation/Family Support Program for the year ended September 30, 1998.

In accordance with Government Auditing Standards, we have also issued a report dated January 29, 1997, in our consideration of the Thirty-Ninth Judicial District Court, Families in Need of Services (FINNS), Family Preservation/Family Support Program's internal control structure and a report dated January 29, 1997, on its compliance with laws and regulations.

**HINES, JACKSON & HINES**  
Certified Public Accountants  
January 29, 1997

THIRTY-NINTH JUDICIAL DISTRICT COURT  
 FAMILIES IN NEED OF SERVICES (FINES)  
 FAMILY PRESERVATION/FAMILY SUPPORT PROGRAM  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
 COSSATON, LOUISIANA  
 SEPTEMBER 30, 1988

CASH RECEIPTS		
Office of Community Services	\$	214,065
CASH DISBURSEMENTS		
Kiatchie Legal Services		
Salaries and benefits		12,708
Miscellaneous		288
Red River Public Schools		
Salaries and benefits		62,949
Supplies		17,222
Professional services		7,410
Equipment		14,884
Miscellaneous		1,276
Red River Outreach		
Professional services		23,700
Miscellaneous		3,352
Riddy Hall		
Salaries and benefits		2,000
Supplies		8,088
Professional services		2,321
Equipment		2,188
Miscellaneous		1,258
Cooperative Extension Service-Financial Planning		
Salaries and benefits		4,556
Supplies		2,118
Miscellaneous		473
Red River Recreation		
Equipment		9,387
Project Director		
Salaries and benefits		18,820
Lead Agency		
Equipment		12,314
TOTAL CASH DISBURSEMENTS		<u>214,565</u>
EXCESS/(DEFICIT) OF CASH RECEIPTS OVER/(UNDER)		
CASH DISBURSEMENTS		0
CASH BALANCE, OCTOBER 1, 1988		<u>0</u>
CASH BALANCE, SEPTEMBER 30, 1988	\$	<u>0</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

THIRTY-NINTH JUDICIAL DISTRICT COURT  
FAMILIES IN NEED OF SERVICES (FINNS)  
FAMILY PRESERVATION/FAMILY SUPPORT PROGRAM  
NOTES TO STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS  
CONVENT, LOUISIANA  
SEPTEMBER 30, 1994

NOTE 1      NATURE OF ACCOUNTS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACCOUNTS

- A.    The Families In Need Of Services, Family Preservation/Family Support Program was set up by the Thirty-Ninth Judicial District Court in 1988 for the purpose of having a program available for families in need of services in Red River Parish, Louisiana. The services provided by this program included the following: 1) the Alternative School, 2) Klantche Legal Service, 3) Red River Outreach, 4) L.S.D. Cooperative Extension Service-financial planning, 5) Riddy Hall Program, 6) Recreation Program, and 7) Parenting Program. The funding for the activities provided by the program are provided by the Louisiana Department of Social Services, Office of Community Services.

Significant accounting policies of Families in Need of Services (FINNS), Family Preservation/Family Support Program

- B.    The Families in Need of Services, Family Preservation/Family Support Program maintains a double entry accounting system using the cash receipts and disbursements method of accounting. Income, in the form of funds from the Louisiana Department of Social Services, Office of Community Services, is recorded when received. Expenses are recorded when paid. The cash basis of accounting is a comprehensive basis of accounting other than generally accepted accounting principles.
- C.    All cash receipts and cash disbursements of the Families in Need of Services (FINNS), Family Preservation/Family Support Program are deposited into and withdrawn from a single account. Therefore, a change in the cash balance from the beginning of the year until the end will be shown in the Statement of Cash Receipts and Disbursements for the account.

THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
FAMILIES IN NEED OF SERVICES (FINS)  
FAMILY PRESERVATION/FAMILY SUPPORT PROGRAM  
NOTES TO STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS  
MONROE, LOUISIANA  
SEPTEMBER 30, 1998

significant accounting policies of Families in Need of Support (FINS),  
Family Preservation/Family Support Program - Continued

Cash

- D. Cash includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also may withdraw funds at any time without prior notice or penalty.

Receivables

- E. No receivables are recorded since Families in Need of Services (FINS), Family Preservation/Family Support Program uses the cash receipts and disbursement method of accounting.

Property and equipment

- F. The Thirty-Seventh Judicial District Court, Families in Need of Services (FINS), Family Preservation/Family Support Program's fixed assets consist only of the items purchased by the Lead Agency which is two computer terminals, two computer monitors, one laptop computer and one printer with a cost of \$12,738 at September 30, 1998. The other items noted as equipment in the Statement of Cash Receipts and Disbursements are not considered fixed assets of the Thirty-Seventh Judicial District Court, Families in Need of Services (FINS), Family Preservation/Family Support Program because they are the equipment of the various programs that purchased and now using the items.

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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Judge Lewis Kane  
Thirty-Ninth Judicial District Court  
Families In Need Of Services (FINO)  
Family Preservation/Family Support Program  
Mad River Parish Courthouse  
Cochitons, Louisiana 70019

We have audited the financial statements of the Thirty-Ninth Judicial District Court, Families In Need Of Services (FINO), Family Preservation/Family Support Program, Cochitons, Louisiana, for the year ended September 30, 1990, and have issued our report thereon dated January 29, 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Thirty-Ninth Judicial District Court, Families In Need Of Services (FINO), Family Preservation/Family Support Program, Cochitons, Louisiana, 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 financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may



Judge Leslie Sans  
Thirty-Ninth Judicial District Court  
Families In Need Of Services (FINIS)  
Family Preservation/Family Support Program  
Page 2

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 financial statements of the Thirty-Ninth Judicial District Court, Families In Need Of Services (FINIS), Family Preservation/Family Support Program, Covington, Louisiana, for the year ended September 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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 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 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 operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Thirty-Ninth Judicial District Court, Families In Need Of Services (FINIS), Family Preservation/Family Support Program, the Louisiana Department of Social Services, Office of Community Services, and the Legislative Auditor of State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

**ATKINS, JACKSON & MIKEE**  
Bachitochon, Louisiana  
January 29, 1997

# HINES JAYSON & HINES

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STATE OF LOUISIANA  
AND A CERTIFIED CPA

A FIRM MEMBER OF AICPA  
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Judge Lewis Sore  
Thirty-Ninth Judicial District Court  
Families In Need Of Services (FINS)  
Family Preservation/Family Support Program  
Red River Parish Courthouse  
Coushatta, Louisiana 71556

We have audited the financial statements of the Thirty-Ninth Judicial District Court, Families In Need Of Services (FINS), Family Preservation/Family Support Program, Coushatta, Louisiana, as of and for the year ended September 30, 1996, and have issued our report thereon dated January 29, 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Thirty-Ninth Judicial District Court, Families In Need Of Services (FINS), Family Preservation/Family Support Program, Coushatta, Louisiana, is the responsibility of the management of the Thirty-Ninth Judicial District Court, Families In Need Of Services (FINS), Family Preservation/Family Support Program, Coushatta, Louisiana. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Program's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Judge Lewis Egan  
Thirty-Ninth Judicial District Court  
Families In Need Of Services (FINIS)  
Family Preservation/Family Support Program  
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The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Thirty-Ninth Judicial District Court, Families In Need Of Services (FINIS), Family Preservation/Family Support Program, Louisiana Department of Social Services, Office of Community Services, and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

**SMITH, JACKSON & SMITH**  
Metairie, Louisiana  
January 28, 1987