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ORLEANS PARISH JUVENILE COURT

NEW ORLEANS, LOUISIANA

FOR THE YEAR ENDED

DECEMBER 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and to other appropriate public entities. The report is available for public inspection at the State Budget Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-99

Erickson, Krentel, Canton & LaPorte, LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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Professional Certificates

Issued by Louisiana Board of Accountancy (1999)
Certificate Number: 1000
Renewal Date: 12/31/2002

Renewal Date: 12/31/2002

INDEPENDENT AUDITORY REPORT

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

We were engaged to audit the accompanying general purpose financial statements of the Orleans Parish Juvenile Court, a component unit of the City of New Orleans, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Orleans Parish Juvenile Court's management.

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

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

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

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

The year 1999 supplementary information on page 14 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition we do not provide assurance that the Orleans Parish Juvenile Court is or will become year 2000 compliant, that the Orleans Parish Juvenile Court's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Orleans Parish Juvenile Court does business are or will become year 2000 compliant.

In accordance with Government Auditing Standards, we have also issued a report dated May 26, 1999 on our consideration of the Orleans Parish Juvenile Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

May 26, 1999


Erik Krentel
Certified Public Accountant

ORLEANS PARISH JUVENILE COURT
COMBINED BALANCE SHEET
ALL FUNDS-TYPE AND ACCOUNT GROUPS
DECEMBER 31, 2018

ASSETS

	Governmental Fund Type		Policymary Fund	Account Group	Total (All Governmental Funds)
	General Fund	Special Revenue Fund	Agency	General Fund Account	
Cash	\$ 556,558	\$ 301,714	\$ -	\$ -	\$ 858,272
Receivables:					
Grants	44,503	143,361	-	-	187,864
MSF checks	93	-	11,847	-	11,940
Unearned accounts	173,186	386,161	380,875	-	940,222
Interest receivable	3,797	-	-	-	3,797
Investments - at cost	186,283	-	-	-	186,283
Fixed assets	-	-	-	784,128	784,128
Total assets	\$ 956,813	\$ 691,136	\$ 391,822	\$ 784,128	\$ 1,823,939

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$ 66,949	\$ 51,322	\$ -	\$ -	\$ 118,271
Accrued expenses	-	1,941	-	-	1,941
Payroll taxes payable	6,182	-	-	-	6,182
Fine collections payable	-	-	16,865	-	16,865
Interfund payable	742,109	80,939	118,230	-	941,278
Checks outstanding	-	-	241,892	-	241,892
Deposits payable	-	-	308	-	308
Unexpended payments	-	-	117,296	-	117,296
Due to others	-	-	652,264	-	652,264
Total liabilities	815,248	134,262	531,822	-	1,481,332

FUND EQUITY

Fund balance, unreserved	139,075	536,874	-	-	675,949
Investment in general fixed assets	-	-	-	784,128	784,128
Total fund equity	139,075	536,874	-	784,128	1,460,077
Total liabilities and fund equity	\$ 954,323	\$ 671,138	\$ 531,822	\$ 784,128	\$ 1,941,411

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

**ORLEANS PARISH JUNIORS COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Miscellaneous Only)</u>
REVENUES:			
Fees and fines	\$ 58,700	\$ 189,371	\$ 248,071
Court costs	268,498	-	268,498
Contractual services	-	72,508	72,508
Grants	153,672	483,448	637,120
Interest	32,717	-	32,717
Miscellaneous	72,159	-	72,159
Total revenues	<u>625,646</u>	<u>745,327</u>	<u>1,370,973</u>
EXPENDITURES:			
Personnel services	2,618,448	178,724	2,797,172
Contractual services	364,979	-	364,979
Supplies	74,770	-	74,770
Program costs	-	33,468	33,468
Administrative costs	-	967	967
Machinery and equipment	70,000	-	70,000
Miscellaneous	3,800	-	3,800
Total expenditures	<u>3,127,997</u>	<u>213,159</u>	<u>3,341,156</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,812,351)</u>	<u>(47,832)</u>	<u>(1,860,183)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	1,672,765	-	1,672,765
Operating transfers out	-	(35,438)	(35,438)
Total other financing sources (uses)	<u>1,672,765</u>	<u>(35,438)</u>	<u>1,637,327</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCIAL SOURCES	<u>(141,461)</u>	<u>12,394</u>	<u>(129,067)</u>
FUND BALANCE, JANUARY 1	<u>277,338</u>	<u>(70,230)</u>	<u>207,108</u>
FUND BALANCE, DECEMBER 31	<u>\$ 135,877</u>	<u>\$ 57,836</u>	<u>\$ 193,713</u>

WILLIAMS PAPER REVENUE FUND
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - ACTUAL AND BUDGET - ENVIRONMENTAL FUND FISCAL
YEAR ENDING DECEMBER 31, 1978

	General		Special Revenue		Miscellaneous	
	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:						
Pen and Ink	48,792	\$ 71,108	\$ 1,602	\$ 94,008	\$	11,573
Coal coal	540,508	250,708	(21,902)			
Contractual services			31,508	30,008		3,508
Grants	211,075	188,348	108,128	417,881		(44,000)
Interest income	11,212	34,008	3,112			
Miscellaneous	11,528	30,008	26,528			
Total revenues	634,635	484,148	146,128	511,881		(314,600)
EXPENDITURES:						
Personal services	2,111,428	1,989,178	173,148	204,774	214,489	347,790
Contractual services	264,875	244,408	(84,175)			
Travel	14,277	30,008				
Program costs			33,448	112,282		112,282
Administrative costs	11,483	23,798		967		70
Machinery and equipment	1,108		11,108			
Total expenditures	2,403,271	2,317,694	1,032	417,881	204,799	460,222
CHANGE IN FUND BALANCE	(1,768,636)	(1,833,546)	(886)	103,128	94,882	(811,222)
OTHER FINANCING SOURCES (USES):						
Operating transfers in	1,471,798	1,380,178	(216,478)			16,528
Operating transfers out					(64,408)	
Total other financing sources	1,471,798	1,380,178	(216,478)		(64,408)	16,528
ENDING BALANCE, JANUARY 1	(141,463)		(141,463)	46,408		46,408
FUND BALANCE, DECEMBER 31	\$ 271,528		\$ 271,528	\$ 173,128		\$ 173,128
FUND BALANCE, DECEMBER 31	\$ 113,422		\$ 113,422	\$ 314,635		\$ 314,635

See accompanying NOTES TO GENERAL FUND FINANCIAL STATEMENTS

ORLEANS PARISH JUVENILE COURT
NOTICE TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1998

00 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

Due to its fiscal dependency on the City of New Orleans, the Court has been determined to be a component unit of the reporting entity of the City of New Orleans. The accompanying financial statements present information only on the funds maintained by the Court and do not present information from the City of New Orleans, the general government services provided by that governmental unit, or the other governmental units that comprise the City of New Orleans' financial reporting entity. The Court has its own separate unit.

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

00 Fund Accounting

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

General Fund

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

Special Revenue Funds

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

Fiduciary Fund Types

Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the Court in a trustee capacity or as an agent for individuals, other governments and/or other funds. Agency funds are established in nature (assets equal liabilities) and do not involve monetary assets of results of operations.

General Fixed Assets Account Group

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

ORLEANS PARISH LEVONELLE COURT
NOTICE TO CREDITORS: FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998

(7) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Basis of Accounting

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

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Liabilities are recorded when the related fund liability is incurred.

(b) Budgetary Data

For the year ended December 31, 1998, the Court adopted an annual budget for the General Fund and Special Revenue Funds.

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

(c) Cash

The Court is authorized under state law to deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, and the laws of the United States. Under state laws, those deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of such pledged securities and federal deposit insurance must equal or exceed the amount on deposit with the fiscal agent.

As December 31, 1998, the carrying amount of the Court's deposits was \$961,273 and the bank balance was \$966,049. Of the bank balance, \$200,000 was covered by federal depositary insurance, and \$766,049 was covered by collateral held by the pledging institution's agent in the Court's name.

(d) Investments

The Court is authorized under state law to invest in U.S. bonds, treasury notes, and other federally insured investments. During the year ended December 31, 1998 the Court adopted Governmental Accounting Standards Board (GASB) standard No. 31. Due to the adoption of GASB 31 investments are shown at fair value, except that U.S. Treasury obligations that have a remaining maturity at the time of purchase of one year or less are shown at amortized cost.

ORLEANS PARISH JUVENILE COURT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Total Columns on Combined Statements - Services

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

(2) INTERPRET RECEIVABLES AND PAYABLES

Interpret receivables and payables at December 31, 1998 are as follows:

	Interpret Receivables	Interpret Payables
General fund	\$ 375,000	\$ 342,000
RPE	-	8,500
Regional detention	285	47,505
Case processing	72,000	15
Board office	29,800	100
Special protection	45,670	-
Hoarding officers	12,801	13,544
FINS	-	2,345
Non-Support	368,210	64,910
Insurance	8,031	00
ODJP	4,080	18
Board	242,891	-
Transcript	1,715	1,715
Traffic	56,317	50,900
	\$ 544,305	\$ 394,708

(3) INVESTMENTS

Investments of the Court at December 31, 1998 are as follows:

	Carrying Value	Market Value	Fund
U.S. Treasury Bill			
Held by the Court's agent in the Court's name	\$ 1,000,000	\$ 1,006,411	General

(4) CHANGES IN GENERAL FUND ASSETS

Fund assets are measured for in the General Fund Asset Account Group, other than in the governmental fund. No depreciation has been provided on fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. The balance at December 31, 1998 consists of \$544,408 of historical costs, and \$159,912 of estimated costs. The General Fund Asset Account Group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations. A summary of changes in general fund assets follows:

ORLEANS PARISH JUVENILE COURT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998

(6) CHANGES IN GENERAL FIXED ASSETS (CONTINUED)

	Balance December 31, 1997	Additions	Deletions	Balance December 31, 1998
Furniture and fixtures	\$ 155,364	\$ -	\$ -	\$ 155,364
Equipment	96,796	13,946	-	110,742
Computer equipment	379,217	50,140	-	429,357
Automobiles and vans	12,658	-	-	12,658
Total	\$ 644,035	\$ 64,086	\$ -	\$ 708,121

(7) LEASES

The Court has a cancellable operating lease for the rental and maintenance of a copy machine. The total amount charged to regular expenses as a result of this lease was \$11,485 for the year ended December 31, 1998.

(8) BONDS OUTSTANDING

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

(9) EXPENSES OF THE COURT PAID BY OTHERS

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

Major portions of the salaries and related benefits of the Court's administrative and support staff are also paid for by the City. Salary and fringe benefit payments, in the amount of \$1,339,217, made by the City of New Orleans on behalf of the Court are included in the accompanying financial statements for the General Fund as personnel services reported and operating transfers in. The fringe benefit payments made by the City of New Orleans on behalf of the Court include contributions of \$402,544 to the "Employee's Retirement System of the City of New Orleans."

(10) CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the Court to concentrations of credit risk consist principally of investments in U.S. Treasuries. Investments in U.S. Treasuries totaled \$390,293 at December 31, 1998.

(11) ECONOMIC DEPENDENCY

The Court is economically dependent on the City of New Orleans for the payment of the expenses described in Note 7. Should the City of New Orleans be unable to pay the expenses in 1999, the operations of the Court would be adversely affected.

DELRASS PARKER JUVENILE COURT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998

(F) RISK MANAGEMENT

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

ORILEANS PARISH JUVENILE COURT
COMBINED BALANCE SHEET
ENVIRONMENTAL FUND TYPE - SPECIAL REVENUE FUND
DECEMBER 31, 2009

ASSETS

	TRF	Procedural Deductions Fund	Case Processing Fund	Bond Cannery Fund	Special Production Fund	Hearing Officers Fund	TRF Fund	Total Miscellaneous Only
Cash	\$ 11,267	\$ 6579	\$ -	\$ -	\$ -	\$ 50,490	\$ 71,250	\$ 263,718
Receivables - grant incentive accounts	-	51,125	-	-	-	98,465	-	141,590
	-	28	75,225	20,825	61,625	20,252	-	280,130
Total assets	\$ 11,267	\$ 51,252	\$ 75,225	\$ 20,825	\$ 61,625	\$ 69,742	\$ 71,250	\$ 685,138

LIABILITIES AND FUND BALANCE

	TRF	Procedural Deductions Fund	Case Processing Fund	Bond Cannery Fund	Special Production Fund	Hearing Officers Fund	TRF Fund	Total Miscellaneous Only
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,222	\$ -	\$ 60,222
Accrued expenses	-	628	-	-	-	3,168	258	4,054
Unassigned payables	6,266	41,262	21	800	-	21,444	1,162	63,335
Total liabilities	\$ 6,266	\$ 41,290	\$ 21	\$ 800	\$ -	\$ 84,834	\$ 1,420	\$ 130,231
FUND BALANCE	\$ 5,001	\$ 9,962	\$ 75,204	\$ 20,025	\$ 61,625	\$ 20,518	\$ 69,830	\$ 354,907
Total liabilities and fund balance	\$ 11,267	\$ 51,252	\$ 75,225	\$ 20,825	\$ 61,625	\$ 105,352	\$ 71,250	\$ 685,138

See Auditor's Report

GRASS ROOTS RESPONSIBLE FUND
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Revised Donation Fund	Char Processing Fund	Food Donor Fund	Special Production Fund	Missing Children Fund	Pres Fund	Total Maintenance Fund
REVENUES:							
From land fees	\$ -	\$ 47,549	\$ 3,795	\$ 37,991	\$ -	\$ -	\$ 109,311
Contractual services	-	-	-	-	-	52,500	52,500
Grants	51,128	-	-	-	348,231	-	401,442
Total revenues	51,128	47,549	3,795	37,991	348,231	52,500	543,279
EXPENDITURES:							
Personal services	51,000	-	-	-	266,481	14,018	331,518
Program costs	488	-	148	31	39,791	1,076	39,460
Administrative costs	567	-	-	-	-	-	567
Total expenditures	51,055	-	148	31	306,272	15,094	412,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,073	47,549	3,647	37,960	31,959	37,406	130,579
OTHER FINANCIAL RESOURCES							
Operating transfer out	-	(11,281)	-	(11,824)	-	-	(23,105)
Total other financing sources (uses)	-	(11,281)	-	(11,824)	-	-	(23,105)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCIAL RESOURCES	1,073	36,268	3,647	26,136	31,959	37,406	107,474
FUND BALANCE, MAYORALTY	-	11,229	1,647	6,064	11,271	911	40,696
FUND BALANCE, DECEMBER 31	1,073	47,497	5,294	42,200	43,230	46,817	146,191
FUND BALANCE, DECEMBER 31	1,073	47,497	5,294	42,200	43,230	46,817	146,191

See Auditor's Report

ORLEANS PARISH JUSTICE COURT
COMBINED BALANCE SHEET
FISCAL YEAR TYPE - AGENCY FUND
DECEMBER 31, 2008

ASSETS

RECEIVABLE:

	Non-Support		Contributions		Grants		Debitors		Transcript		Total	
	Fund	Fund	Fund	Fund	Program	Program	Deposits	Deposits	Fund	Fund	Memorandum	Debit
MR checks	\$ 11,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,877
Invoiced receivables	365,528	8,111	8,286	162,892	1,723	1,723	28,152	28,152	28,152	28,152	28,152	393,773
Total assets	\$ 377,405	\$ 8,111	\$ 8,286	\$ 162,892	\$ 1,723	\$ 1,723	\$ 28,152	\$ 28,152	\$ 28,152	\$ 28,152	\$ 28,152	\$ 411,602

LIABILITIES AND FUND BALANCE:

	Non-collectible payables		Invoiced payables		Bond		Transcript		Total			
	Fund	Fund	Fund	Fund	Program	Program	Deposits	Deposits	Fund	Fund		
MR checks	\$ 64,216	\$ 0,071	\$ 0,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,424	\$ 1,424		
Invoiced payables	-	60	18	160,892	1,723	1,723	28,152	28,152	28,152	28,152		
Bonds maturing	-	-	-	200	-	-	-	-	-	-		
Deposits payable	-	-	-	-	-	-	-	-	-	-		
Unprocessed payments	111,296	-	-	-	-	-	-	-	111,296	111,296		
Due to others	200,281	-	-	-	-	-	-	-	200,281	200,281		
Total liabilities	\$ 375,803	\$ 8,131	\$ 6,506	\$ 162,892	\$ 1,723	\$ 1,723	\$ 28,152	\$ 28,152	\$ 28,152	\$ 28,152		
FUND BALANCE:												
Total liabilities and fund balance	\$ 377,405	\$ 8,111	\$ 8,286	\$ 162,892	\$ 1,723	\$ 1,723	\$ 28,152	\$ 28,152	\$ 28,152	\$ 28,152	\$ 28,152	\$ 411,602

See Auditor's Report

ORLEANS PARISH JUVENILE COURT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

Federal Grant/Pass through Grant/ Program Title	Federal CFDA Number	Pass-through Grant's Number	Federal Expenditures/ Expencitures
U.S. Department of Health and Human Services			
Louisiana Department of Social Services			
Hearing Officers	93.563	205-700034	\$ 268,512
OTHER FEDERAL AWARDS - NON MAJOR PROGRAMS			
U.S. Department of Justice			
Louisiana Commission on Law Enforcement			
Female Empowerment	16.579	97-BJ-0.20-0183 98-BJ-0.20-0293	170,268 28,410 198,678
Information System Upgrade	16.579	98-BJ-0.15-0049	19,215
Court Duty Reduction	16.579	95-BJ-0.10-0089	25,974
Worked and After School Detention	16.548	97-BJ-0.3-0014	33,314
Juvenile Court Information Systems	16.579	94-BJ-0.15-0079	4,764
Total U.S. Department of Justice			<u>242,769</u>
Total			<u>\$ 511,281</u>

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

**ORLEANS PARISH JUVENILE COURT
YEAR 2000 SUPPLEMENTARY INFORMATION
DECEMBER 31, 2000**

UNASSURED

Because many computer systems use only two digits to record the year in date fields, such systems may not be able to accurately process dates including the year 2000 and after. The effects of this problem will vary from system to system, but unless this problem is addressed, computer systems that rely on date calculations are at risk of producing unpredictable results or complete failure.

The management of Orleans Parish Juvenile Court is aware of the year 2000 issue and has initiated a remediation project to take all necessary and reasonable steps to get existing critical systems and operations year 2000 compliant in a timely manner. Based on its discussions with the Judicial Administration and IEDP Manager, the management of Orleans Parish Juvenile Court feels that all mission critical systems are presently year 2000 compliant. Testing and validation of the systems has been completed.

Management believes that the cost of making the systems year 2000 compliant was insignificant because the upgrades were included in a maintenance agreement that was already in force.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully discernible until the year 2000 and thereafter. Management can not assure that Orleans Parish Juvenile Court is or will be year 2000 ready, that Orleans Parish Juvenile Court's remediation efforts will be successful in whole or part, or that parties with whom Orleans Parish Juvenile Court does business will be year 2000 ready.

The statement of the costs of the year 2000 compliance effort and the completion of the internal year 2000 modifications are management's estimates. It is reasonably possible that actual and estimated results will differ materially.

See Auditors' Report

Erickson, Krentel, Canton & LaPorte, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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*Member, Certified

Registered Accountant (1998)
U.S. Public Account (1998)
Chartered Accountant (1998)

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

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

Compliance

We were engaged to audit the compliance of Orleans Parish Juvenile Court, a component unit of the City of New Orleans, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Requirements that are applicable to its major federal programs for the year ended December 31, 1998. Orleans Parish Juvenile Court's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major programs is the responsibility of Orleans Parish Juvenile Court's management. Our responsibility is to express an opinion on Orleans Parish Juvenile Court's compliance based on our engagement.

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

Our report on Orleans Parish Juvenile Court's general purpose financial statements, dated May 26, 1999, stated that, because we were unable to obtain an outstanding check list for a bank account in the New Supermarket Food and we're not able to perform alternative procedures to satisfy ourselves about the current year's cash balance or fund liability because of the absence of this outstanding check listing, the scope of our work was not sufficient to enable us to express, and we did not express, an opinion on the general purpose financial statements.

In our opinion, Orleans Parish Juvenile Court, complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 1998.

Internal Control Over Compliance

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

Orleans Parish Juvenile Court

May 26, 1999


Page 2

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Orleans Parish Juvenile Court's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items C.1., C.2., C.3., and C.4.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily detect all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily detect all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe some of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of management, others within the organization, and federal auditing agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

May 26, 1999


Erickson, Kuntz, Canton & LaPorte
Chartered Public Accountants

Erickson, Krentel, Canton & LaPorte, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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Professional Certificates
Certified Public Accountant (CPA)
Certified Financial Auditor (CFA)
Enrolled Accountant (Enrolled Agent)

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

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

We were engaged to audit the general purpose financial statements of the Orleans Parish Juvenile Court, a component unit of the City of New Orleans, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 26, 1999. Our report on the general purpose financial statements dated May 26, 1999 stated that, as described in the following paragraph, the scope of our work was not sufficient to enable us to express, and we did not express, an opinion on the general purpose financial statements.

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

Compliance

As part of obtaining reasonable assurance about whether Orleans Parish Juvenile Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not the objective of our engagement and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Accounting Standards.

Internal Control Over Financial Reporting

In planning and performing our engagement, we considered Orleans Parish Juvenile Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters raising to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Orleans Parish Juvenile Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs, as items B.1., B.2., and B.3.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that could be

Orleans Parish Juvenile Court

May 26, 1999

Page 2

reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above we consider item D.3. to be a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of Orleans Parish Juvenile Court, in a separate letter dated May 26, 1999.

This report is intended solely for the information and use of management, officers within the organization, and Federal granting agencies and goes through certain and is not intended to be and should not be used by anyone other than those specified parties.

May 26, 1999


Erickson, Kestel, Canton & LaPorte
Certified Public Accountants

**ORLEANS PARISH JUVENILE COURT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1999**

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report discloses an opinion on the general purpose financial statements of Orleans Parish Juvenile Court.
2. Three reportable conditions disclosed during the audit of the general purpose financial statements are reported in the "Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards". One of the conditions is reported as a material weakness.
3. No instances of noncompliance material to the general purpose financial statements of Orleans Parish Juvenile Court were disclosed during the audit.
4. Four reportable conditions disclosed during the audit of the major federal award program are reported in the "Independent Auditors' Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133". None of these four conditions is considered a material weakness.
5. The auditors' report on compliance for the major federal award program for Orleans Parish Juvenile Court expresses an unqualified opinion.
6. Audit findings relative to the major federal award program for Orleans Parish Juvenile Court are reported in part C of this Schedule.
7. The program listed as a major program was the Hearing Officers Program (CFDA number 16.560).
8. The threshold for designating Type A and B programs was \$100,000.
9. Orleans Parish Juvenile Court was not determined to be a low risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

1. Bank Reconciliations

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

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

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

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

Response: Due to a change in personnel there was a delay in preparing bank reconciliations. Bank reconciliations will now be prepared on a timely basis.

ORLEANS PARISH JUVENILE COURT
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDING DECEMBER 31, 1998

2. Payroll

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

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

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

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

Response: Management concurs with the recommendation and will implement controls to ensure the proper approval of payroll disbursements.

NATURAL WEARNESS

3. Outstanding Check List

Condition: An outstanding check list was not prepared for one of the bank accounts in the New-Orleans Fund.

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

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

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

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

C. MISSISSIPPI DEPARTMENT OF HEALTH AND HUMAN SERVICES FEDERAL AWARD PROGRAM AUDIT

Continued

DEPARTMENT OF HEALTH AND HUMAN SERVICES

1. Hearing Offices
CFDA Number 93.000
Grant Number 100-900014

Expected Condition: As discussed in 01.1, bank account reconciliations were not prepared on a timely basis for the Hearing Offices Program. The failure to prepare bank account reconciliations on a timely basis could lead to reporting errors or deficiencies not being identified or corrected on a timely basis. Procedures should be implemented to ensure that bank reconciliations are prepared on a timely basis each month.

**ORLEANS PARISH JUVENILE COURT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED OCTOBER 31, 1999**

2.	<p>Hearing Officers CPJA Number 95-583 Case Number 311-780114</p> <p>Statement of Condition: The December reimbursement report was incorrect.</p> <p>Effect of Condition: Reimbursable expenditures were overstated.</p> <p>Cause of Condition: Indirect cost rate for 1999 erroneously used.</p> <p>Recommendation: Reimbursement reports should be reviewed to verify accuracy.</p> <p>Response: Reimbursement reports will be reviewed.</p>	\$	601
3.	<p>Hearing Officers CPJA Number 95-583 Case Number 311-780114</p> <p>Statement of Condition: Reimbursable fringe/benefit costs were incorrectly reported on reimbursement requests.</p> <p>Effect of Condition: Reimbursable expenditures were overstated.</p> <p>Cause of Condition: Reimbursable fringe benefits were estimated instead of being calculated from actual amounts.</p> <p>Recommendation: Actual amounts should be used instead of estimates.</p> <p>Response: Actual amounts are now being used to calculate reimbursable expenditures.</p>	\$	5,099
4.	<p>Hearing Officers CPJA Number 95-583 Case Number 311-780114</p> <p>Statement of Condition: Reimbursable sick leave costs were incorrectly reported on reimbursement requests for the months of January through May.</p> <p>Effect of Condition: Reimbursable expenditures were understated.</p> <p>Cause of Condition: Error in the indirect cost rate calculation, and use of an incorrect indirect cost rate.</p> <p>Recommendation: The indirect cost rate calculation should be corrected and the reimbursement requests should be reviewed to verify that the appropriate indirect cost rate is being used.</p> <p>Response: The indirect cost rate has already been corrected and reimbursement requests will be reviewed to verify their accuracy.</p>	\$	(1,840)
	Total Department of Health and Human Services	_____	4,820
	Total questioned cost	<u>\$</u>	<u>4,820</u>

To the Judges of the
Oklahoma District Forestry Court
May 26, 1999
Page 2

3) Interfund Transfers

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

The above three items are repeat recommendations from 1997.

4) Grant Reimbursement Expenses

Requests for reimbursements from grant agencies are not being filed on a timely basis. This could cause the Court to be denied reimbursement of funds that have been expended and puts a strain on the Court's cash flows since most grant revenues are received after expenditures are made.

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


Certified Public Accountants

**ORLEANS PARISH JUVENILE COURT
SUMMARY SCHEDULE OF PRIOR ADJUST FINDINGS
RELATIVE TO FEDERAL AWARD PROGRAMS
DRAWDOWN: DECEMBER 31, 1995**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

1997 Finding C.1.: Hearing Officers

Condition: Bank account reconciliations were not prepared on a timely basis for the Hearing Officers Program.

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

Current Status: The recommendation was adopted, but due to employee turnover in the administrative / accounting department this condition recurred during 1998 and is reported as item C. 1. on the 1998 schedule of findings and questioned costs.

1997 Finding C.1.: Hearing Officers

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

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

Current Status: The recommendation was adopted.

Office of Child Support Enforcement Findings: Hearing Officers

Condition: During 1998 auditors from the Office of Child Support Enforcement analyzed the records of the Hearing Officers program for the period of July 1, 1996 through June 30, 1997. As a result of this analysis it was determined that the program had incurred reimbursable Federal expenditures by \$50,547 during this period.

Recommendations:

1. Orleans Parish Juvenile Court to implement the necessary adjustments for sick leave and vacation.
2. Use actual payroll amounts, from the City of New Orleans, instead of estimates to charge for fringe benefits.
3. Orleans Parish Juvenile Court should improve the procedures for compiling expenditures claimed on monthly reimbursement requests.
4. Orleans Parish Juvenile Court should identify any inappropriate claims for indirect costs and fringe benefits subsequent to June 30, 1997.
5. The \$50,547 of disallow of Federal costs should be reimbursed.

Current Status: The recommendations have been adopted. The Court has agreed to reimburse the \$50,547 of disallowed costs.

Fringe Benefit Findings for July 1, 1997 to December 31, 1997: Hearing Officers

Condition: Based on recommendations from representatives of the Office of Child Support Enforcement \$5,509 of disallowed Federal costs related to fringe benefits were identified for the period of July 1, 1997 to December 31, 1997.

**ORLEANS PARISH JUVENILE COURT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
RELATIVE TO FEDERAL AWARD PROGRAMS (COMMUNITY)
YEAR ENDED DECEMBER 31, 1998**

Recommendation: Reimburse the \$15,507 of disallowed Federal costs.

Current Status: The recommendations will be addressed at the next full Court meeting of the Judges of the Orleans Parish Juvenile Court.

**ORLEANS PARISH JUVENILE COURT
SUMMARY SCHEDULE OF PRIOR ALERT FINDINGS
RELATIVE TO MANAGEMENT LETTER ITEMS
FOR THE YEAR ENDED DECEMBER 31, 1998**

1997 Item 1: Accounting Manual

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

Current status: Information needed to prepare an accounting manual has been gathered. One is removed in Administrative and Accounting staff the manual has not yet been completed. Since this item has not been fully resolved, it is reported as Item 1 in the 1998 management letter.

1997 Item 2: Unclaimed Bonds

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

Current status: This item has not been resolved and is reported as Item 2 in the 1998 management letter.

1997 Item 3: Interfund Transfers

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

Current status: This item occurred in 1998 and is therefore included in the 1998 management letter as Item 3.

1997 Item 4: Year 2000

Condition: The Year 2000 issue relates to computer systems. If the issue is not addressed, computer systems that rely on date calculations are at risk of producing unacceptable results or complete failure.

Current status: Mission critical computer systems have been updated to address the Year 2000 issue.

BRADYBORN T. BRADY
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"Justice Through Understanding"

ORLEANS PARISH JUVENILE COURT

407 LYOUELA AVENUE

NEW ORLEANS, LA 70114

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

May 26, 1999

Department of Health and Human Services

Orleans Parish Juvenile Court respectfully submits the following corrective action plan for the year ended December 31, 1998.

Name and address of independent public accounting firm:

Ericksen, Kozak, Clanton & LaPorte, L.L.P.
4071 Canal Street
New Orleans, Louisiana 70117
Contact: Kenneth H. Denton, Jr.

Audit Period: 8/1/1998 to 12/31/98

The findings from the December 31, 1998 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the number assigned in the schedule. Section A of the schedule, Summary of Audit Results, does not include findings and is not addressed.

II. FINDINGS - FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

1. Bank Reconciliations

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

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

2. Payroll

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

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

MAJORIAL WEAKNESS

5. **Outstanding Check List**

Condition: An outstanding check list was not prepared for one of the bank accounts in the Non-Support fund.
Recommendation: Obtain or prepare an outstanding check list for this bank account.

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

C. **FINDINGS AND QUESTIONED EXPENDITURE FEDERAL SHARE PROGRAM AUDIT**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

1. **Review Officer**

Expendable Condition: See R 1

2. **Hearing Officer**

CFDA Number: 93.003
Grant Number: 355-700134

Statement of Condition: The December reimbursement request was incorrect.

Effect of Condition: Reimbursable expenditures were overstated.

Cause of Condition: Indirect cost rate for 1993 erroneously used.

Recommendation: Reimbursement requests should be reviewed to verify accuracy.

Response: Reimbursement requests will be reviewed.

3. **Working Officer**

CFDA Number: 93.063
Grant Number: 353-700134

Statement of Condition: Reimbursable fringe benefits costs were incorrectly reported as reimbursement requests.

Effect of Condition: Reimbursable expenditures were overstated.

Cause of Condition: Reimbursable fringe benefits were estimated instead of being calculated from actual amounts.

Recommendation: Actual amounts should be used instead of estimates.

Response: Actual amounts are now being used to calculate reimbursable expenditures.

4. **Hearing Officers:**
CFDA Number 93.643
Grant Number 355-9001-04

Statement of Condition: Reimbursable sick leave costs were incorrectly reported on reimbursement requests for the months of January through May.

Effect of Condition: Reimbursable expenditures were understated.

Cause of Condition: Error in the indirect cost rate calculation, and use of an incorrect indirect cost rate.

Recommendation: The indirect cost rate calculation should be corrected and the reimbursement requests should be reviewed to verify that the appropriate indirect cost rate is being used.

Response: The indirect cost rate has already been corrected and reimbursement requests will be reviewed to verify their accuracy.

If the Cognizant or Oversight Agency has questions regarding this plan, please call Frederick Chapman at (504) 365-7570.

Sincerely,



Signature


Title

DAVIDSON, L. WOOD,
JAMES B. CHRISTOPHER,
MARGARET S. GIBB,
LAWRENCE L. LACROIX, JR.,
D. JAMES MILLER,
WALTER VIGNATI



LSJ-000001-00001-000
REV. 02/01/99

"Justice Through Understanding"

ORLEANS PARISH JUVENILE COURT

427 LOYOLA AVENUE

NEW ORLEANS, LA 70112

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

May 30, 1999

Louisiana Legislative Auditors

Orleans Parish Juvenile Court respectfully submits the following corrective action plan for the year ended December 31, 1998.

Name and address of independent public accounting firm:

Ernst & Young, Kantor, Cannon & LaPorte, L.L.P.
4227 Canal Street
New Orleans, Louisiana 70115
Contact: Ronald H. Davison, Jr.

Audit Period: 09/01/98 to 12/31/98

The findings from the December 11, 1998 management letter are discussed below. The findings are numbered consistently with the number assigned in the management letter.

Accounting Manual

Recommendation: Orleans Parish Juvenile Court should prepare an accounting procedure manual.

Response: We concur with this recommendation. The Court is currently in the process of finalizing its accounting procedure manual. Several major areas of the accounting system need to be addressed to complete the manual. The manual is expected to be completed in the near future.

Outstanding Bonds

Recommendation: Orleans Parish Juvenile Court should compile, and regularly update, a listing of encumbered bonds and use this listing to conduct the procedures necessary to appropriate outstanding bonds as allowed by Louisiana revised statute.

Response: We concur with this recommendation. Compilation of the outstanding list will begin as soon as staff is available to undertake the task.

Interfund Transfers

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

Response: We concur with this recommendation. Settlement of the interfund receivables and payables will begin in the next future.

Grant Reimbursement Reports

Recommendation: Grant reimbursement reports should be filed on a timely basis.

Response: We concur with this recommendation. The delay in filing grant reimbursement reports was caused by turnover in administrative staff. The Judicial Administrator and Grants Manager have been assigned the task insuring that grant reimbursement reports are filed on a timely basis.

If there are any questions regarding this plan, please call Frederick Chaplain at (504) 365-1173.

Sincerely,


Frederick B. Chaplain
Signature


Frederick B. Chaplain
Title