

ALLEN PARISH CHILD AND FAMILY SERVICES PLAN
CITY RIDGE
CITY COURT OF OAKDALE AND
WARD 3 OF ALLEN PARISH, LOUISIANA
A Component Unit of the City of Oakdale, Louisiana
Notes to the Financial Statements
December 31, 1998

Note 4 - Risk Management

The Plan is exposed to various risks of loss related to torts, damage to, theft of and destruction of assets; errors and omissions; injuries to employees and the public; and natural disasters. The various agencies are covered by commercial insurance, including workers' compensation, and some agencies provide employee health and accident insurance. No claims from these risks have exceeded commercial insurance coverage in the past year.



Coast L. Knight, Jr., CPA

E. Martin Masden, CPA

January 31, 1997

Independent Auditors' Report

Honorable Ferrell Fleeter, City Judge
City Court of Ouachata, Louisiana
Allen Parish Child and Family Services Plan

We have audited the accompanying general purpose financial statements of the Allen Parish Child and Family Services Plan (the Plan) for the City Judge, City Court of Ouachata and Ward 5 of Allen Parish, Louisiana (the Judge's Office) a component unit of the City of Ouachata, Louisiana as of and for the twelve months ended December 31, 1996. These financial statements are the responsibility of the Judge's Office. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-128, *Standards of State and Local Government*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Allen Parish Child and Family Services Plan 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, we have also issued a report dated January 31, 1997 on our consideration of the Allen Parish Child and Family Services Plans' internal control structure and a report dated January 30, 1997 on its compliance with laws and regulations.

KNIGHT & MASDEN



Case 1 Knight, Jr., CPA

January 31, 1997

R. Martin Masden, CPA

**INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE**

Honorable Porcell Frazier, City Judge
City Court of Oakdale, Louisiana

We have audited the general purpose financial statements of the Allen Parish Child and Family Services Plan (the Plan) for the City Judge, City Court of Oakdale and Ward 5 of Allen Parish, Louisiana a component unit of the City of Oakdale, Louisiana (the Judge's office) for the year ended December 31, 1996, and have issued our report thereon dated January 31, 1997. These financial statements are the responsibility of the Judge's office management. Our responsibility is to express an opinion on these general purpose financial statements.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements discussed in the preceding paragraph are free of material misstatement. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in these 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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Allen Parish Child and Family Services Plan taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that Schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion, is fairly stated in all material respects in relation to these financial statements taken as a whole.

KNIGHT & MASDEN

ALLEN PARISH CHILD AND FAMILY SERVICES PLAN
 CITY JUDGE
 CITY COURT OF DARDARE AND
 WARD 3 OF ALLEN PARISH, LOUISIANA
 A Component Unit of the City of Dardare, Louisiana
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance
 For the Twelve Months Ended December 31, 1995

Revenues		
Grant		\$188,470
Expenditures		
Salaries		85,894
Fringe Benefits		3,530
Travel		15,000
Operating Services		6,128
Supplies		8,657
Professional Services		41,220
Equipment		19,380
Indirect costs		30,781
Total Expenditures		198,870
Excess of Revenues Over Expenditures		-
Fund Balance, January 1, 1995		-----
Fund Balance, December 31, 1995		\$-----

ALLEN PARISH CHILD AND FAMILY SERVICES PLAN
 CITY JUDGE
 CITY COURT OF ORCADEL AND
 WARD 3 OF ALLEN PARISH, LOUISIANA
 A Component Unit of the City of Oakdale, Louisiana
 Schedule of Federal Awards
 For the Year Ended December 31, 1996

Federal Grants/Pass-through Grants/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Health and Human Services Pass-through from Louisiana State Department of Social Services Office of Community Services Temporary Child Care and Crisis Nurseries	93.858	01714	\$ 186,476

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Allen Parish Child and Family Services Plan
City Judge
City Court of Oakdale and
Ward 5 of Allen Parish, Louisiana
A Composite Unit of the
City of Oakdale, Louisiana
Financial Statements
For the Year Ended December 31, 1966

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

Release Date 5/18 02 1997

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ALLEN PARRH CHILD AND FAMILY SERVICES PLAN
CITY JUDGE
CITY COURT OF DARDLE AND
WARD 5 OF ALLEN PARRISH, LOUISIANA
A Component Unit of the City of Colquhoun, Louisiana
Notes to the Financial Statements
December 31, 1996

Note 1 - Summary of Significant Accounting Policies, Continued

Cash

Cash includes amounts in demand deposits.

Note 2 - Plan Operation

The Plan receives its funding from the State of Louisiana, Department of Social Services, Office of Community Services (OCS). The Plan operates using the agencies involved to run its various programs. Each program submits a summary of monthly expenditures to the Judge's Office for reimbursement. The Judge's Office consolidates the summary and submits it to OCS for payment. When the Judge's Office receives payment the programs are reimbursed. The Judge's Office receives the administrative portion of the grant as fiscal agent to defray costs of the audit and other general administrative costs. Funding for the Plan is contingent on OCS receiving funding from the U.S. Department of Health and Human Services.

Note 3 - Cash

Under state law, the Plan may 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, or the laws of the United States. The Plan may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana.

At December 31, 1996, the Judge's Office had cash totaling \$9,444 as follows:

Demand deposits	<u>\$ 9,444</u>
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These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge or insurance 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. The securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank. Cash and cash equivalents (booked bank balances) at December 31, 1996, are secured as follows:

Bank balances	<u>\$ 21,358</u>
Federal deposit insurance	<u>\$ 21,358</u>

ALLEN PARISH CHILD AND FAMILY SERVICES PLAN
CITY JUDGE
CITY COURT OF OAKDALE AND
WARD 5 OF ALLEN PARISH, LOUISIANA
A Component Unit of the City of Oakdale, Louisiana
Notes to the Financial Statements
December 31, 1998

Note 1 - Summary of Significant Accounting Policies, Continued

A. Fund Accounting

The Judge's Office uses a fund to report on the financial position and results of operations of the Plan. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. In this financial statement, the fund is classified as a governmental fund. The fund classification and a description of the existing fund type follow:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of nonmajor monies (Special Revenue Funds). The Plan is accounted for as a Special Revenue Fund of the Judge's Office.

C. Basis of Accounting

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Intergovernmental revenue and interest incomes are accrued when their receipt occurs even though after the end of the accounting period so as to be both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.

D. Budgets

The Plan prepares an annual budget on the grantor's fiscal year which is September through August. Since the adopted budget is on a fiscal year different from the year reported, no budget/actual comparison is presented in this report.

E. Fixed Assets

All expenditures presented as equipment in the Statement of Revenues, Expenditures and Changes in Fund Balance are for expendable equipment and are not accounted for as general fixed assets.

TABLE OF CONTENTS

Independent Auditors' Report	1
General Purpose Financial Statements	
Balance Sheet	2
Statement of Revenues, Expenditures, and Changes in Fund Balance	3
Notes to the Financial Statements	4
Independent Auditors' Report on Schedule of Federal Financial Assistance	8
Schedule of Federal Awards	9
Independent Auditors' Report on Internal Control Structure Based on an Audit of Basic Financial Statements Performed in Accordance with Government Auditing Standards	10
Independent Auditors' Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs	11
Independent Auditors' Report on Compliance Based on an Audit of the General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	12
Independent Auditors' Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs	16
Independent Auditors' Report on Compliance With Specific Requirements Applicable NonMajor Federal Financial Assistance Programs	17

ALLEN PARISH CHILD AND FAMILY SERVICES PLAN
 CITY JUDGE
 CITY COURT OF ORLEANS AND
 WARD 5 OF ALLEN PARISH, LOUISIANA
 A Component Unit of the City of Chalmette, Louisiana
 Balance Sheet
 December 31, 1998

Assets

Cash	\$ 9,444
Accounts receivable	.28,307
Total Assets	<u>47,751</u>

Liabilities and Fund Balance

Liabilities

Due to others	47,751
Total Liabilities	<u>47,751</u>

Fund Balance

Unreserved-undesignated	—
Total Fund Balance	<u>—</u>

Total Liabilities and Fund Balance	<u>\$ 47,751</u>
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Coast I. Knight, Jr., CPA

January 31, 1997

E. Martin Masden, CPA

**Independent Auditors' Report on Compliance With
Specific Requirements Applicable to Nonmajor Federal
Financial Assistance Programs Transactions**

Honorable Perrell Frazier, City Judge
City Court of Oakdale, Louisiana

We have audited the general purpose financial statements of the Allen Parish Child and Family Services Plan (the Plan) for the City Judge, City Court of Oakdale and Ward 3 of Allen Parish, Louisiana (the Judge's Office) a component unit of the City of Oakdale, Louisiana, as of the year ended December 31, 1996, and have issued our report thereon dated January 31, 1997.

In connection with our audit of the 1996 general purpose financial statements of the Allen Parish Child and Family Services Plan and with our consideration of the Allen Parish Child and Family Services Plan's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal assistance programs for the year ended December 31, 1996.

As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or restricted, eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Plan's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Allen Parish Child and Family Services Plan had not complied, in all material respects, with these requirements. The results of our procedures disclosed no material instances of noncompliance with these requirements.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

KNIGHT & MASDEN



Case 3 Knight, Jr., CPA

January 31, 1997

E. Martin Masden, CPA

**Independent Auditors' Report on Compliance With
the General Requirements Applicable to Federal
Financial Assistance Programs**

Honorable Percell Frazier, City Judge
City Court of Caldeale, Louisiana

We have audited the general purpose financial statements of the Allen Parish Child and Family Services Plan (the Plan) for the City Judge, City Court of Caldeale and Ward 5 of Allen Parish, Louisiana (the Judge's Office) a component unit of the City of Caldeale, Louisiana, as of the year ended December 31, 1996, and have issued our report thereon dated January 31, 1997.

We have applied procedures to test the Plan's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1996: political activity, civil rights, federal financial reports, allowable cost/allowance principles, Drug-free Workplace Act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Allen Parish Child and Family Services Plan compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Allen Parish Child and Family Services Plan had not complied, in all material respects, with these requirements.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

E. MARTIN MASDEN



Coast L. Knight, Jr., CPA

January 31, 1997

K. Martin Masden, CPA

**Independent Auditors' Report on Compliance
Based on an Audit of the General
Purpose Financial Statements Performed in
Accordance With Government Auditing Standards**

Honorable Percell Poedlin, City Judge
City Court of Ouachita, Louisiana

We have audited the general purpose financial statements (financial statements of the Allen Parish Child and Family Services Plan (the Plan)) for the City Judge, City Court of Ouachita and Ward 5 of Allen Parish, Louisiana (Judge's Office) a component unit of the City of Ouachita, Louisiana for the year ended December 31, 1996, and have issued our report thereon dated January 31, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 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 Allen Parish Child and Family Services Plan, is the responsibility of the Judge's Office management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Allen Parish Child and Family Services Plan's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

KNIGHT MASDEN

Honorable Perrell Frazier, City Judge
City Court of Oakdale, Louisiana
January 31, 1997

Payroll checks calculated incorrectly

The Plan requires each program to submit request for reimbursements monthly for expenditures. We noted three immaterial instances of checks for payroll that were calculated incorrectly. The plan has established procedures requiring the approval of the program coordinator for payment. The coordinator should check the payroll for accuracy prior to approval. This condition can result in overpayments or underpayments for services.

We recommend that requests for reimbursements are reviewed and checked for accuracy prior to submission to the Judge's Office.

Reply - The checks were issued as calculated by the program administrator. We will require that all requests for reimbursements be recalculated prior to issuance of checks.

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 noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our examination of the internal control structure policies and procedures used in administering federal financial assistance programs would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted certain matters involving the internal control structure and its operation that we consider to be a material weakness, as defined above. We believe the reportable condition described above is a material weakness.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.



ERNEST L. MADDEN

Honorable Paralel Pascale, City Judge
City Court of Calcasieu, Louisiana
Baton Rouge, LA 70801

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Controls

- Cash and Cash Equivalents
- Revenues
- Expenditures for Goods and Services

Administrative Controls

- General Requirements
- Political Activity
- Civil Rights
- Financial Reports
- Drug-Free Workplace
- Allowable Costs/Cost Principles

Specific Requirements

- Types of Services
- Eligibility
- Reporting
- Special Requirements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1996, Allen Parish Child and Family Services Plan, had no major federal financial assistance programs and expended 34 percent of its total federal financial assistance under the following non-major federal financial assistance program: Temporary Child Care and Crisis Nurseries.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the Plan's non-major federal financial assistance programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted matters involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Judge's Office ability to administer federal financial assistance programs in accordance with applicable laws and regulations.



Coast I. Knight, Jr., CPA

January 31, 1997

E. Martin Masden, CPA

**Independent Auditors' Report on Internal
Control Structure Used in Administering
Federal Financial Assistance Programs**

Honorable Parvill Frazier, City Judge
City Court of Oakdale, Louisiana

We have audited the general purpose financial statements (financial statements of the Allen Parish Child and Family Services Plan (the Plan)) for the City Judge, City Court of Oakdale and Ward 5 of Allen Parish, Louisiana (Judge's Office) a component unit of the City of Oakdale, Louisiana for the year ended December 31, 1996, and have issued our report thereon dated January 30, 1997.

We conducted our audits in accordance with generally accepted auditing standards and, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audits to obtain reasonable assurance about whether the general purpose financial statements and the combining, individual fund and account group financial statements are free of material misstatement.

In planning and performing our audits for the year ended December 31, 1996, we considered the Judge's Office internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Plan's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs.

The management of the Judge's Office 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, that transactions are initiated in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Honorable Percy Fontenot, City Judge
City Court of Thibodaux, Louisiana
January 31, 1997

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structures a company does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.



KENNETH C. MASDEN



Conrad Knight, Jr., CPA

January 31, 1997

R. Martin Masden, CPA

**Independent Auditors' Report on Internal Control
Structure Based on an Audit of Basic Financial
Statements Performed in Accordance With
Government Auditing Standards**

Honorable Percell Poydier, City Judge
City Court of Calcasieu, Louisiana

We have audited the general purpose financial statements of the Allen Parish Child and Family Services Plan (the Plan) for the City Judge, City Court of Calcasieu and Ward 5 of Allen Parish, Louisiana a component unit of the City of Calcasieu, Louisiana (the Judge's office) for the year ended December 31, 1996, and have issued our report thereon dated January 31, 1997. These financial statements are the responsibility of the Judge's office management. Our responsibility is to express an opinion on these general purpose financial statements.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

The management of the Judge's Office is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the 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 Allen Parish Child and Family Services Plan, for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

ALLEN PARISH CHILD AND FAMILY SERVICES PLAN
CITY JUDGE
CITY COURT OF OAKDALE AND
WARD 5 OF ALLEN PARISH, LOUISIANA
A Component Unit of the City of Oakdale, Louisiana
Notes to the Financial Statements
December 31, 1996

Note 1 - Summary of Significant Accounting Policies

The Allen Parish Child and Family Services Plan (the Plan) is a collaborative effort of individuals and agencies in Allen Parish and adjacent parishes that deliver services in Allen Parish. These agencies include, but are not limited to: Allen Mental Health, Office of Community Services, P.I.N.S., Allen Outreach, Office of Probation and Parole of the Department of Corrections, Office of Probation and Parole, E.T.C. from Lake Charles, Louisiana, the Allen Parish District Attorney's Office and his coordinator for Substance Abuse, the Allen Parish Office of Public Health and the Oakdale City Court. The Oakdale City Court serves as fiscal agent for the agencies rendering services. The Allen Parish Child and Family Services Board (the Board), a non-profit corporation, acts as an oversight agency to monitor and coordinate the services to be delivered. An administrator employed by the Board is responsible for the monitoring process.

The purpose of the Plan is to address the most crucial areas of need in Allen Parish. The five areas the Plan will concentrate on are: Public health; Juvenile justice; Recreation programs for children; Parenting Skills and In-home crisis intervention. The goal of the Plan is to improve the standard of living in Allen Parish through stabilizing the family, protecting the children and educating and training parents in proper parenting strategies. The individuals and agencies participating in the Plan administer programs to accomplish this goal.

Since the City Judge, City Court of Oakdale, Louisiana and Ward 5 of Allen Parish is the fiscal agent for accompanying statements of the Allen Parish Child and Family Services Plan 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.

The following is a summary of certain significant accounting policies and practices of the Judge's Office as it pertains to the Allen Parish Child and Family Services Plan.

A. Financial Reporting Entity

For financial reporting purposes the Judge's Office is a component unit of the City of Oakdale, Louisiana (the City), the governing body of the City. The accompanying financial statements present information only on the fund maintained by the Judge's Office for the Plan and do not present information on the Judge's Office or the City and the governmental services provided by it.