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**SARREAL - CITY COURT
OF LAFAYETTE, LOUISIANA**

**A COMPONENT UNIT OF
THE CITY/PARISH CONSOLIDATED GOVERNMENT OF
LAFAYETTE, LOUISIANA**

ANNUAL FINANCIAL REPORT

OCTOBER 31, 1986

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

Release Date.....**FEB 19 1987**

MEMORIAL - CITY COURT OF LAFAYETTE, LOUISIANA

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INDEPENDENT AUDITORS' REPORT

To the Marshal
City Court of Lafayette, Louisiana
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the Marshal - City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana, as of and for the year ended October 31, 1996. These component unit financial statements are the responsibility of the Marshal - City Court of Lafayette, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Marshal - City Court of Lafayette, Louisiana as of October 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Walter S. Hutchinson
Allyson J. Hutchinson

WALTER S. HUTCHINSON
ALLYSON J. HUTCHINSON
Certified Public Accountants

December 18, 1996

WMDDH

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/MARSHAL CONSOLIDATED GOVERNMENT OF
LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES
OCTOBER 31, 1996
WITH COMPARATIVE TOTALS AS OF OCTOBER 31, 1995

| | <u>GOVERNMENTAL</u> <u>FUND TYPE</u> | | <u>FIDUCIARY</u> <u>FUND TYPE</u> | <u>TOTALS</u> <u>NONREVENUE ONLY</u> | |
|--|---|----------------------------------|--------------------------------------|---|-------------------------|
| | <u>GENERAL</u> | <u>SPECIAL</u> <u>REVENUE</u> | | <u>AGENCY</u> | <u>1995</u> |
| ASSETS | | | | | |
| Cash | \$117,134 | \$1,437 | \$ 226 | \$128,897 | \$128,152 |
| Accounts Receivable | <u>4,726</u> | <u>-</u> | <u>-</u> | <u>4,325</u> | <u>4,599</u> |
| TOTAL ASSETS | <u>\$121,860</u> | <u>\$1,437</u> | <u>\$ 226</u> | <u>\$133,222</u> | <u>\$132,751</u> |
| LIABILITIES AND FUND EQUITY | | | | | |
| LIABILITIES | | | | | |
| Accounts Payable | \$ 4,149 | \$ - | \$ - | \$ 4,149 | \$ 1,573 |
| Retainments | <u>-</u> | <u>-</u> | <u>226</u> | <u>226</u> | <u>432</u> |
| TOTAL LIABILITIES | <u>4,149</u> | <u>-</u> | <u>226</u> | <u>4,375</u> | <u>1,995</u> |
| FUND EQUITY | | | | | |
| Fund Balance Unreserved | 121,860 | 1,437 | - | 123,257 | 130,676 |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$125,960</u> | <u>\$1,437</u> | <u>\$ 226</u> | <u>\$137,512</u> | <u>\$131,641</u> |

The Accompanying Notes are an Integral Part of this Statement

MARSHAL - CITY COURT OF LAFRAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF
LAFRAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED OCTOBER 31, 1994
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED OCTOBER 31, 1993

| | GENERAL FUND | | | TOTALS | |
|----------------------------------|---------------|---------------|------------|-----------------|----------------|
| | COST | FOREFORE | REVENUE | MEMORANDUM ONLY | 1993 |
| REVENUES | | | | | |
| Board Perquisites | \$ - | \$10,388 | \$ - | \$ 10,388 | \$ 9,823 |
| Duty Reimburse | - | - | 660 | 660 | 66 |
| Fees and Commissions | 89,928 | - | - | 89,928 | 89,028 |
| Reimbursed Expenditures | - | - | - | - | 12,688 |
| Interest | - | 481 | - | 481 | 283 |
| Total Revenues | 89,928 | 10,869 | 660 | 101,468 | 104,788 |
| EXPENDITURES | | | | | |
| Overline Compensation | 12,560 | - | - | 12,560 | 10,560 |
| Advertising | 1,775 | - | - | 1,775 | - |
| Automobile Expenses | 560 | - | - | 560 | 12,530 |
| Badges | 297 | - | - | 297 | 360 |
| Belts and Holsters | 711 | - | - | 711 | 937 |
| Wallet Proof Vests | 380 | - | - | 380 | 37 |
| Traveling Allowance | 7,525 | - | - | 7,525 | 7,600 |
| Computer Expenses | 2,187 | - | - | 2,187 | 5,179 |
| Books and Subscriptions | 878 | - | - | 878 | 809 |
| Emergency Equipment | 2,584 | - | - | 2,584 | 3,501 |
| Equipment Maintenance | 308 | - | - | 308 | - |
| Handcuffs and Cases | 688 | - | - | 688 | 3,178 |
| Insurance | 1,974 | - | - | 1,974 | 1,888 |
| Medical Expenses | - | - | - | - | 228 |
| Nightsticks | 173 | - | - | 173 | 84 |
| Office Expenses | 5,285 | - | - | 5,285 | 11,248 |
| Photography Expenses | 288 | - | - | 288 | 1,988 |
| Pistols | 4,834 | - | - | 4,834 | - |
| Postage | 4,859 | - | - | 4,859 | 4,551 |
| Printing and Binding | 3,223 | - | - | 3,223 | 2,880 |
| Professional Fees | 3,200 | - | - | 3,200 | 3,800 |
| Radio Equipment | 4,873 | - | 411 | 4,464 | 2,957 |
| Radio Maintenance | 1,877 | - | - | 1,877 | 66 |
| Reference Books and Publications | 4,204 | - | - | 4,204 | 2,360 |
| Security Equipment | 161 | - | - | 161 | 2,200 |

The Accompanying Notes are an Integral Part of This Statement

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
 A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF
 LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES - CONTINUED
 FOR THE YEAR ENDED OCTOBER 31, 1984
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED OCTOBER 31, 1983

| | GENERAL FUND | | | TOTALS | |
|---|---------------|---------------|--------------|----------------|----------------|
| | CODE | BOOKS | DEPT | PROGRAMS ONLY | 1983 |
| EXPENDITURES - continued | | | | | |
| Shotguns and Ammunition | \$ 1,553 | \$ - | \$ - | \$ 1,553 | \$ 783 |
| Telephone | 7,882 | - | - | 7,882 | 5,525 |
| Training and Seminars | 1,825 | - | - | 1,825 | 725 |
| Transportation | 8,446 | - | - | 8,446 | 6,828 |
| Travel and Meetings | 1,833 | - | - | 1,833 | 215 |
| Uniforms | 1,731 | - | - | 1,731 | 822 |
| Total Expenditures | <u>24,520</u> | <u>-</u> | <u>421</u> | <u>36,863</u> | <u>27,263</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | 8,364 | 10,879 | 238 | 14,382 | 17,431 |
| FUND BALANCE - BEGINNING | 85,266 | 16,821 | 1,288 | 106,875 | 88,344 |
| FUND BALANCE - ENDING | <u>93,630</u> | <u>27,700</u> | <u>1,526</u> | <u>121,256</u> | <u>105,775</u> |

The Accompanying Notes are an Integral Part of This Statement

MARRIAL - CITY COURT OF LAPATETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF
LAPATETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (MSAP BASIS) AND ACTUAL - GENERAL FUND TYPES
FOR THE YEAR ENDED OCTOBER 31, 1995
WITH COMPARATIVE ACTUAL AMOUNTS FOR
THE YEAR ENDED OCTOBER 31, 1994

| | BUDGET | ACTUAL | VARIANCE FAVORABLE UNFAVORABLE | 1994 ACTUAL |
|-------------------------------------|--------|-----------|--------------------------------------|----------------|
| REVENUES | | | | |
| Donor Contributions | \$ - | \$ 18,300 | \$18,300 | \$ 9,823 |
| Fees and Commissions | 60,000 | 61,904 | 1,904 | 62,856 |
| Reimbursed Expenditures | - | - | - | 12,400 |
| Interest | - | 431 | 431 | 248 |
| Total Revenues | 60,000 | 181,635 | 35,035 | 185,327 |
| EXPENDITURES | | | | |
| Overtime Compensation | 12,000 | 12,504 | (504) | 12,800 |
| Advertising | - | 1,775 | 1,775 | - |
| Automobile Expenses | - | 588 | (588) | 12,518 |
| Budgets | 200 | 287 | (87) | 162 |
| Bills and Holders | 200 | 211 | (11) | 223 |
| Bullet Proof Vests | 400 | 380 | 20 | 17 |
| Clothing Allowance | 7,000 | 7,824 | (824) | 7,000 |
| Computer Expenses | 2,000 | 2,187 | (187) | 1,170 |
| Fees and Subscriptions | 500 | 876 | 376 | 890 |
| Emergency Equipment | 1,000 | 2,586 | 1,586 | 1,591 |
| Equipment Maintenance | - | 268 | (268) | - |
| Handcuffs and Cases | 200 | 408 | (208) | 1,170 |
| Insurance | 1,200 | 1,376 | 176 | 1,820 |
| Medical Expenses | - | - | - | 228 |
| Nightsticks | 200 | 172 | 27 | 86 |
| Office Expense | 6,800 | 6,366 | 434 | 11,240 |
| Office Equipment | 4,000 | - | 4,000 | - |
| Photography Expenses | 1,200 | 200 | 1,000 | 1,880 |
| Pistols | 5,000 | 4,000 | 1,000 | - |
| Postage | 5,000 | 6,858 | 1,858 | 4,881 |
| Printing and Binding | 3,000 | 3,222 | (222) | 2,880 |
| Professional Fees | 4,000 | 3,200 | 800 | 3,400 |
| Radio Equipment | 5,000 | 4,073 | 927 | 2,887 |
| Radio Maintenance | 200 | 2,273 | (2,073) | 66 |
| Reference Books and Publications | 2,500 | 4,208 | 1,708 | 2,360 |

The Accompanying Notes are an Integral Part of This Statement.

MARSHAL - CITY COUNTY OF LAFAYETTE, LOUISIANA
 A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF
 LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 BUDGET (BAAF BASIS) AND ACTUAL - GENERAL FUND TYPES - continued
 FOR THE YEAR ENDED OCTOBER 31, 1986
 WITH COMPARATIVE ACTUAL AMOUNTS FOR
 THE YEAR ENDED OCTOBER 31, 1985

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | 1985 ACTUAL |
|--|------------------|------------------|--|------------------|
| EXPENDITURES - continued | | | | |
| security equipment | \$ 1,000 | \$ 188 | \$ 812 | \$ 2,200 |
| Shotguns and Ammunition | 1,000 | 1,552 | (552) | 703 |
| Telephones | 7,000 | 7,082 | (82) | 5,935 |
| Training and Seminars | 2,000 | 1,825 | 175 | 705 |
| Transportation | 3,000 | 8,888 | (5,888) | 8,028 |
| Travel and Meetings | 2,000 | 1,922 | 78 | 213 |
| Uniforms | 500 | 1,281 | (781) | 528 |
| Total Expenditures | <u>28,500</u> | <u>28,862</u> | <u>362</u> | <u>27,302</u> |
| SHORTFALL OF REVENUES OVER EXPENDITURES | (758) | 16,143 | 16,893 | 17,563 |
| FUND BALANCE - BEGINNING | 185,671 | 185,671 | - | 88,112 |
| FUND BALANCE - ENDING | <u>\$184,913</u> | <u>\$201,814</u> | <u>\$16,893</u> | <u>\$105,675</u> |

The Accompanying Notes are an Integral Part of This Statement

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
 A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF
 LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND
 LIABILITIES - AGENCY FUND
 FOR THE YEAR ENDED OCTOBER 31, 1996

| ADMINISTRATIVE FUND | BEGINNING BALANCE | ADDITION | DEDUCTION | ENDING BALANCE |
|--------------------------|----------------------|-----------|-----------|-------------------|
| ASSETS | | | | |
| Cash | \$ 222 | \$221,887 | \$221,888 | \$ 221 |
| LIABILITIES | | | | |
| Accruals | \$ 222 | \$ 3,087 | \$21,353 | \$ 228 |
| TOTAL LIABILITIES | \$ 222 | \$23,087 | \$21,353 | \$ 228 |

The Accompanying Notes are an Integral Part of This Statement

**MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF
LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 1996**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Reporting Entity - The Marshal - City Court of Lafayette, Louisiana (the Marshal) is a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana. The Marshal is an elected official and serves six year terms. The Marshal is charged with the responsibility of conducting policing and security functions for the City Court of Lafayette, Louisiana. Operations of the Marshal's office are funded by court costs charged by the City Court of Lafayette, Louisiana attributable to the performance of the Marshal's duties.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Boards (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In June of 1987, the GASB issued a revised codification of governmental accounting and financial reporting standards. The codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

The Marshal - City Court of Lafayette, Louisiana prepares its financial statements in accordance with the standards established by the GASB. GASB 14 has defined the governmental reporting entity to be the City/Parish Consolidated Government of Lafayette, Louisiana. The accompanying statements present only transactions of the Marshal - City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana.

Annually the City/Parish Consolidated Government of Lafayette, Louisiana issues general purpose financial statements which should include presentation of the activities contained in the accompanying financial statements.

Fund Accounting - The accounts of the Marshal - City Court of Lafayette, Louisiana are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS - continued
OCTOBER 31, 1998

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

accounts which include its assets, liabilities, fund equity, revenues and expenses or expenditures. The following funds are presented in this report:

Governmental Fund Type

General Fund - This type of fund is the general operating fund of the Marshal. The General Fund is financed through court costs and commissions as well as bond forfeitures earned by the Marshal. Resources of the fund are used to supplement the cost of operating the Marshal's office.

Special Revenue Fund - This type of fund is used to account for the Marshal's revenues which are legally restricted for use in drug enforcement and education. This fund is financed through a sixty percent (60%) allocation of monies seized in drug related arrests.

Fiduciary Fund Type

Agency Fund - This fund is used to account for assets held by the Marshal as agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Agency Fund is used for the collection of court - ordered judgements. The Marshal charges an administrative fee and remits all other funds to the respective creditors.

Basis of Accounting - Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as set off-set assets. Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Budgets and Budgetary Accounting - The Marshal - City Court of Lafayette, Louisiana is required to adopt an annual budget for the General Fund. The budget is prepared on the modified accrual basis of accounting which is consistent with generally accepted accounting principles ("GAAP").

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS - continued
OCTOBER 31, 1996

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

a. Each year, prior to November 1, the Marshal prepares and adopts a budget for the next succeeding fiscal year. The budget includes proposed expenditures and the means of financing them.

b. The budget must be revised and approved by the Marshal for any increase in budgetary expenditures.

c. All budgetary appropriations lapse at the end of each fiscal year.

Comparative Data - Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Marshal's financial position and operations.

Total Columns on Combined Statements - Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimation and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(B) CASH

As of October 31, 1996, all cash balances of the Marshal were fully insured by the FDIC.

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS - continued
OCTOBER 31, 1998

(C) ACCOUNTS RECEIVABLE

The Marshal's daily operations are financed through court costs and commissions as well as bond forfeitures earned from providing services to the City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana. Amounts due to the Marshal for rendering such services totaled \$6,788 at October 31, 1998.

(D) LEASES

Included in transportation expenditures are monthly vehicle lease payments. The lease is a forty-eight (48) month operating lease requiring lease payments of \$463 per month beginning December 1, 1995 and expiring November 30, 1999. Future minimum payments under the new lease are as follows:

| <u>YEAR ENDING OCTOBER 31:</u> | |
|--------------------------------|-----------------|
| 1997 | 5,000 |
| 1998 | 5,000 |
| 1999 | 5,000 |
| 2000 | <u>453</u> |
| TOTAL | <u>\$15,453</u> |

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ADDITIONAL INFORMATION

The reports on Internal Control Structure and Compliance presented on the following pages are required by Government Auditing Standards promulgated by the United States Comptroller General and the Louisiana Governmental Audit Code.

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Allyson F. Hutchinson*

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December 12, 1998

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Marshal - City Court of Lafayette, Louisiana
Lafayette, Louisiana

We have audited the general purpose financial statements of the Marshal - City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana as of and for the year ended October 31, 1996, and have issued our report thereon dated December 30, 1996.

We conducted our 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 Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Marshal - City Court of Lafayette, Louisiana, for the year ended October 31, 1996, we considered its internal control structure 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 structure.

The City Marshal 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 nevertheless occur and not be detected. Also, projection of any

WRIGHT

evaluation of the structure for 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.

For purposes of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Cash and Investments
Revenues and Receivables
Procurements and Payables

For all of the control categories listed above, 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.

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 the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. 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 Mayor - City Court of Lafayette, Louisiana, the City/Parish Consolidated Government of Lafayette, Louisiana and the Legislative Auditor of the State of Louisiana. However, this report in a matter of public record and its distribution is not limited.

*Thelma Marie McNeil,
Auditor, P. Hutchinson*
WRITER, MOORE, DEWITT,
DUBILE & HUTCHINSON
Certified Public Accountants

December 10, 1994

WRIGHT, MOORE, DELLART, DUPUIS & HUTCHINSON

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

Marshal - City Court of Lafayette, Louisiana
Lafayette, Louisiana

We have audited the general purpose financial statements of the Marshal - City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana as of and for the year ended October 31, 1996, and have issued our report thereon dated December 18, 1996.

We conducted our 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 Louisiana Revised Statutes 28:213 and the Louisiana Governmental Audit Guide. 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 Marshal - City Court of Lafayette, Louisiana, is the responsibility of the City Marshal. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the City Marshal's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective 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 indicate that, with respect to the items tested, the Marshal - City Court of Lafayette, Louisiana, complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the City Marshal had not complied, in all material respects, with those provisions.

WRIGHT

This report is intended for the information of the Marshal - City Court of Lafayette, Louisiana, the City/Parish Consolidated Government of Lafayette, Louisiana and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, R. Hart,
Allyn & Hutchinson*
WRIGHT, MOORE, DEBART,
MURPHY & HUTCHINSON
Certified Public Accountants

December 18, 1988