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ORLEANS PARISH OFFICIAL COURT
NEW ORLEANS, LOUISIANA
FOR THE YEAR ENDING
DECEMBER 31, 1904

Under provisions of state law, this report is a public document. A copy of this report has been furnished to the clerk, or his assistant and other appropriate public officials. The report is available for public inspection in the Budget House office of the Legislative Assembly, where appropriate, at the office of the parish clerk of court.

Reference Date 1905 2 3 1905

Erickson, Kacstel, Cannon & LaPorte, Inc.
CERTIFIED PUBLIC ACCOUNTANTS

2277 CANAL STREET NEW ORLEANS, LOUISIANA 70119-1000

CONTENTS

INDEPENDENT AUDITORS' REPORT 1

FINANCIAL STATEMENTS:

Exhibit "A" Combined Balance Sheet -
All Fund Types and Account Groups 2

Exhibit "B" Combined Statement of Revenues, Expenditures
and Changes in Fund Balance -
Governmental Fund Types 3

Exhibit "C" Combined Statement of Revenues, Expenditures
and Changes in Fund Balances -
Actual and Budget Governmental Fund Types .. 4

Notes to Financial Statements 5 - 10

SUPPLEMENTAL INFORMATION:

Schedule "1" Combining Balance Sheet - governmental Fund
Type - Special Revenue Funds 11

Schedule "2" Combining Statement of Revenues, Expenditures
and Changes in Fund Balance - Governmental
Fund Type - Special Revenue Funds 17

Schedule "3" Combining Balance Sheet - Fiduciary Fund
Type 23

Schedule of Federal Financial Assistance 24 - 25

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INDEPENDENT AUDITORS' REPORT

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

We have audited 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, 1996, as stated in the table of contents. These general purpose financial statements are the responsibility of the Orleans Parish Juvenile Court's management. Our responsibility is to report on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the Louisiana Governmental Audit Code, Government Auditing Standards, issued by the COMPTROLLER GENERAL OF THE UNITED STATES, and provisions of Office of Management and Budget Circular A-135, "Standards of State and Local Governments". These standards and OMB Circular A-135 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 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 statements presentation. We believe that our audit provides a reasonable basis for our report.

The Orleans Parish Juvenile Court has a bank account in the New-England agency fund that has never been reconciled due to the fact that an outstanding check listing would not be generated by the computer department of the City of New Orleans. We were not able to perform adequate alternative procedures to satisfy ourselves about the current year's cash balances 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.

Our audit was made for the purpose of reporting on the general purpose financial statements taken as a whole. The combining statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Orleans Parish Juvenile Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements. We express stated in the third paragraph of this report, we are unable to express, and we do not express, an opinion on the combining statements referred to above.

In accordance with Government Auditing Standards, we have also issued a report dated April 23, 1997 on our consideration of the Orleans Parish Juvenile Court's internal control structure and a report dated April 23, 1997 on its compliance with laws and regulations.

April 22, 1997

Erickson, Kentel, Cantor & LaPorte, L.L.P.
Certified Public Accountants

ORGANIC MATTER OFFENSE COURT
 CONSOLIDATED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1988

ASSETS

	Governmental Fund Types		Fiduciary Fund	Account Group	Total (Governmental Only)
	General Fund	Special Revenue Fund	Agency	General Fund Account	
Cash	\$ 718,484	\$ 241,388	\$ -	\$ -	\$ 959,872
Receivables:					
Fees	1,381	114,381	-	-	115,762
Fines	95	-	-	-	95
RFP charges	-	-	18,482	-	18,482
Interest receivables	151,074	151,051	428,387	-	730,512
Interest receivable	1,287	-	-	-	1,287
Investments - at cost	188,889	-	-	-	188,889
Fixed assets	-	-	-	398,128	398,128
Total assets	\$ 1,408,029	\$ 546,826	\$ 428,387	\$ 398,128	\$ 2,781,370

LIABILITIES AND FUND EQUITY

LIABILITIES					
Accounts payable	\$ 7,748	\$ 181,121	\$ -	\$ -	\$ 188,869
Accounts receivable	1,287	8,128	-	-	9,415
Unpaid taxes payable	4,787	-	-	-	4,787
Votes payable	-	-	7,488	-	7,488
Interfund payables	741,795	58,481	148,387	-	948,663
Funds maintenance	-	-	88,481	-	88,481
Deposits payable	-	-	282	-	282
Unrecorded payments	-	-	138,387	-	138,387
Due to others	-	-	188,121	-	188,121
Total liabilities	757,617	248,009	431,258	-	1,436,884
FUND EQUITY					
Fund balance, unassigned	321,482	288,889	-	-	610,371
Investment in general fund assets	-	-	-	398,128	398,128
Total fund equity	321,482	288,889	-	398,128	1,018,499
Total liabilities and fund equity	\$ 1,079,102	\$ 536,898	\$ 431,258	\$ 398,128	\$ 2,445,386

GRANDS BARRIS DIVISION CODES
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - GOVERNMENTAL FUND THREE
FOR THE YEAR ENDED DECEMBER 31, 1964

	ORDINAL	SPECIAL	Total (BUDGETARY FUND)
REVENUES			
Fines and fees	2 41,279	2 100,007	2 141,286
Grant income	200,000	-	200,000
Contractual services	-	30,000	30,000
Donations	30,100	600,582	630,682
Interest	41,100	-	41,100
Miscellaneous	25,100	-	25,100
Total revenues	368,479	790,589	1,159,068
EXPENDITURES			
Personal services	1,000,000	900,000	1,900,000
Contractual services	270,000	60,000	330,000
Supplies	40,000	-	40,000
Program costs	-	10,000	10,000
Administrative costs	-	500	500
Machinery and equipment	20,000	-	20,000
Miscellaneous	3,000	-	3,000
Total expenditures	1,333,000	970,500	2,303,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,000,000)	(200,000)	(1,200,000)
OTHER FINANCING SOURCES (DEBIT)			
Operating transfers in	1,000,000	-	1,000,000
Operating transfers out	-	(170,000)	(170,000)
Total other financing sources (uses)	1,000,000	(170,000)	830,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES	70,000	(100,000)	(30,000)
FUND BALANCE, JANUARY 1	100,000	200,000	300,000
FUND BALANCE, DECEMBER 31	170,000	100,000	270,000

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

CHANGES UNDER FUNDING CHANGES
COMBINED STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCE - BUDGET AND MOST COMPREHENSIVE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual		Variance Favorably (Unfavorably)		Special Revenue		Variance Favorably (Unfavorably)
	Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:							
Fees and fine	25,279	29,249	4,970		4	69,769	13,167
Grant income	285,643	276,500	9,143				
Continued services	28,543	92,008	(63,465)		26,889	26,889	
Grants	21,248	2,508	18,740		169,302	169,302	148,482
Interest income	51,337	33,528	17,809				
Total revenues	344,040	471,833	72,207		206,495	306,250	172,429
EXPENSES:							
General services	1,405,814	1,449,129	(43,315)		695,524	1,24,228	16,488
Contractual services	128,973	125,121	3,852		21,127	64,884	22,947
Printing	94,791	49,720	45,071		1,314		
Telephone	-	-	-		54,712	164,719	119,414
Administrative costs	-	26,490	(26,490)		299	976	1,044
Subsidiary and equipment	1,324	2,328	(1,004)				
Travel	-	-	-				
Total expenses	1,659,878	1,652,768	7,110		872,660	773,827	109,425
NETS (DEFICIT) OR SURPLUS FOR	1,344,162	1,169,065	175,097		133,835	232,423	113,004
OPERATIONS:							
Operating revenues in	2,402,407	1,465,449	936,958		16,449		
Operating expenses net	-	-	-		(29,412)		
Total other financing sources,	3,129,822	1,465,449	1,664,373		(29,412)	(29,412)	18,482
net(s) (deficiency) of revenues and	71,645		71,645		121,473		122,474
operations and other financing	331,217		331,217		261,061		262,488
FOR BALANCE, DECEMBER 1	1,851,284		1,851,284		1,263,918		1,392,492
FOR BALANCE, DECEMBER 31							

ORLEANS PARISH JUVENILE COURT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1996

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Louisiana Constitution of 1923 provided the foundation for the Orleans Parish Juvenile Court (the Court) as it exists today. The Court handles all juvenile violations, determines 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 no component units.

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

(a) 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.

CHIEF CLERK JUVENILE COURT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1996

11) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 custodial in nature (assets equal liabilities) and do not involve measurement 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 types operations for control purposes. All fixed assets are valued at historical cost or estimated historical costs if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

12) 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 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. Expenditures are recorded when the related fund liability is incurred.

13) Budgetary Data

For the year ended December 31, 1996, the Court adopted an annual budget for the General Fund and Special Revenue Funds.

ORLEANS PARISH JUVENILE COURT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1996

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Budgetary Data (Continued)

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.

(d) 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, these 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.

At December 31, 1996, the carrying amount of the Court's deposits was \$1,001,374 and the bank balance was \$1,031,371. Of the bank balances, \$108,000 was covered by federal depository insurance, and \$923,371 was covered by collateral held by the pledging institutions' agent in the Court's name.

(e) Investments

The Court is authorized under state law to invest in U.S. bonds, treasury notes, and other federally insured investments. Investments are stated at the lower of cost or fair market value.

(f) Total Columns on Combined Statements - Overview

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 changes in financial position in conformity with generally accepted accounting principles. Nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

DELAWARE MARINE JUVENILE COURT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1986

(2) INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at December 31, 1986 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General fund	\$ 155,874	\$ 743,724
JJFS	-	43,817
Weekend detention	286	13,140
Case processing	45,138	-
Bond review	31,479	100
Special probation	59,439	-
Hearing officers	24,333	1,311
FMS	-	969
Non-Support	168,324	44,940
Restitution	3,728	60
ODS	2,475	38
Bond	249,821	-
Transcript	1,723	1,723
Traffic	<u>55,488</u>	<u>54,350</u>
	<u>\$ 928,485</u>	<u>\$ 925,460</u>

(3) INVESTMENTS

Investments of the Court at December 31, 1986 are as follows:

	<u>Carrying Value</u>	<u>Market Value</u>	<u>Fund</u>
<u>U.S. Treasury Bill:</u>			
Held by the Court's agent in the Court's name	<u>\$ 188,889</u>	<u>\$ 185,747</u>	General- Concentration
Total U.S. Treasury Bills	<u>\$ 188,889</u>	<u>\$ 185,747</u>	

(4) CHANGE IN GENERAL FIXED ASSETS

Fixed assets are accounted for in the General Fixed Asset Account Group, rather 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, 1986 consists of \$493,481 of historical costs, and \$18,912 of estimated costs. The General Fixed 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 fixed assets follows:

ORLEANS PARISH JUVENILE COURT
NOTES TO ORLEANS PARISH FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1996

(4) CHANGES IN GENERAL FIXED ASSETS (CONTINUED)

	Balance December 31, 1995	Additions	Deletions	Balance December 31, 1996
Furniture and fixtures	\$ 153,364	\$ -	\$ -	\$ 153,364
Equipment	82,856	7,800	-	90,656
Computer equipment	312,388	23,741	-	336,129
Notes and vans	12,884	-	-	12,884
Total	\$ 561,512	\$ 23,081	\$ -	\$ 584,593

(5) LEASES

The Court has a noncancelable operating lease for the rental and maintenance of a copy machine. The total amount charged to copier expense as a result of this lease was \$12,599 for the year ended December 31, 1996.

(6) 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 arranger's due for fines, fees, or non-support.

(7) MEMBERS 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 by the City. Salary and fringe benefit payments in the amount of \$1,443,644, made by the City of New Orleans on behalf of the Court are included in the accompanying financial statements for the General Fund as personal services expense and operating transfers in. The fringe benefit payments made by the City of New Orleans on behalf of the Court include contributions of \$132,788 to the Employees' Retirement System of the City of New Orleans.

(8) 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 \$188,888 at December 31, 1996.

ORLEANS PARISH JUVENILE COURT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1996

(9) 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 1997, the operations of the Court would be adversely affected.

(10) RISK MANAGEMENT

The Court is exposed to various risks of losses related to theft, theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The City of New Orleans provides commercial insurance for the court in amounts sufficient to insure the court against claims resulting from any of those risks, other than fire, for which the court is self-insured.

(11) INDIVIDUAL FUND DISCLOSURE

The JPS special revenue fund had expenditures in excess of appropriations, in the amount of \$7,832, for the year ended December 31, 1996. Expenditures exceeded appropriations due to lower than anticipated grant revenues being received during the year ended December 31, 1996.

The JPS special revenue fund had a \$8,926 deficit in fund balance at December 31, 1996. The deficit fund balance is expected to be eliminated from future revenue sources.

CHILDREN'S HOSPITAL, PITTSBURGH, PA
 COLLATERAL RECEIPTS SHEET
 COMMENCING FOR YEAR ENDING SEPTEMBER 30, 1955
 1955-11-30

ASSETS

Cash	Medical Retentions Fund	Case Transference Fund	Food Service Fund	Special Activities Fund	Debtors Outstanding Fund	TRM Fund	Total Assets
\$ 220	\$ 2,200	-	-	-	\$ 224,221	\$ 4,800	\$ 227,041
21,300	14,514	-	-	-	61,000	-	96,814
-	324	45,112	11,472	19,400	10,500	-	87,808
<u>\$ 21,520</u>	<u>\$ 16,938</u>	<u>\$ 45,112</u>	<u>\$ 11,472</u>	<u>\$ 19,400</u>	<u>\$ 105,721</u>	<u>\$ 4,800</u>	<u>\$ 244,963</u>

Cash
 Accounts Payable
 Accounts Receivable
 Unliquidated Donations

LIABILITIES**LIABILITIES AND FUND BALANCES**

Accounts Payable	Accounts Receivable	Unliquidated Donations	Total Liabilities	Total Reserves and Fund Balances
\$ 220	\$ 15	-	\$ 235	\$ 227,041
2,284	676	-	2,960	4,800
10,097	13,119	203	23,419	21,300
<u>\$ 12,501</u>	<u>\$ 13,795</u>	<u>\$ 203</u>	<u>\$ 26,499</u>	<u>\$ 244,963</u>
18,000	8,500	41,112	67,612	19,400
<u>\$ 30,501</u>	<u>\$ 22,295</u>	<u>\$ 41,315</u>	<u>\$ 94,111</u>	<u>\$ 244,963</u>

Accounts Payable
 Accounts Receivable
 Unliquidated Donations

TRM FUND

Total Liabilities and Fund
 Balances

CHERRY HILLS JUVENILE COURT
 (GENERAL FUNDING OF SERVICES, SUPERVISORY AND BOARD) IN FISCAL YEAR - GOVERNMENT FISC YEAR - FISCAL SERVICE FUND
 FOR THE FISCAL YEAR ENDING 12/31/2011

	2011	Revised Definition Fund	Case Processing Fund	Food Service Fund	Special Education Fund	Operating Expenses Fund	IT&I Fund	TOTAL Revenue 2011
0	-	-	15,789	1,000	25,491	-	0	42,280
101,000	10,000	-	-	-	431,000	-	34,000	646,000
101,000	10,000	15,789	1,000	25,491	431,000	-	34,000	708,280

REVENUE

State and Local
 Contract Services
 Grants

TOTAL REVENUE

EXPENSES

Personal services
 Materials services
 Professional services
 Administrative costs

TOTAL EXPENSES

NET OPERATING REVENUE

Operating transfers out

TOTAL NET OPERATING REVENUE

NET OPERATING REVENUE

Operating transfers out

TOTAL NET OPERATING REVENUE

NET OPERATING REVENUE

Operating transfers out

TOTAL NET OPERATING REVENUE

GRANDS BANKS INVENTORY COUNT
COMPARING SALARIES SHEET
PERIOD: JANUARY 1960 TO
DECEMBER 31, 1961

SALARY

NON-EMPLOYEES (DOLLARS)	Participations Fund	Salaries Subsidies in Funds Programs	Fixed Fund	Transitory Deposits Fund	TRUST Fund	Total Contributions (DOLLARS)
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\$ 14,800	\$ 1,351	\$ 1,471	\$ 248,400	\$ 1,724	\$ 14,881	\$ 268,656
178,312	1,321	1,415	648,652	1,724	14,881	847,957
<u>193,112</u>	<u>2,672</u>	<u>2,886</u>	<u>897,052</u>	<u>3,448</u>	<u>29,762</u>	<u>947,210</u>

REVENUES:
 All funds
 District contributions
 Fund assets

LIABILITIES FOR THE YEAR

\$ 94,448	\$ 1,447	\$ 1,447	\$ -	\$ 1,724	\$ 1,229	\$ 92,895
-	-	-	147,421	-	64,848	219,769
120,217	-	-	-	-	-	120,217
181,232	-	-	-	-	-	181,232
<u>395,907</u>	<u>1,447</u>	<u>1,447</u>	<u>147,421</u>	<u>1,724</u>	<u>66,077</u>	<u>554,026</u>

LIABILITIES:
 Plans payable
 Unearned payables
 Funds receivable
 Payables payable
 Unaccrued payments
 Due to others
 Total liabilities

GRAND TOTALS

\$ 193,112	\$ 2,672	\$ 2,886	\$ 897,052	\$ 3,448	\$ 29,762	\$ 947,210
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Total liabilities and fund
 balances

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

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

Orleans Parish Juvenile Court
421 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 in accordance with generally accepted auditing standards, the 100-Series Governmental Audit Guide, and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments" and have issued our report thereon dated April 23, 1997. These general purpose financial statements are the responsibility of the Orleans Parish Juvenile Court's management.

The audit we were engaged to conduct was for the purpose of forming an opinion on the general purpose financial statements of the Orleans Parish Juvenile Court, 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. For reasons stated in the table paragraph of our report on page 3, we do not express an opinion on the Schedule of Federal Financial Assistance.

April 23, 1997

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

LOUISIANA PAROLE AND PROBATION BOARD
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDING DECEMBER 31, 1975

Federal Section/ State-Matching Section/ Program Title	Federal CFDA Number	Pass-through Activity's Number	Disbursements/ Support Costs
OTHER FEDERAL ASSISTANCE - NON IN-LAW PROGRAMS			
U.S. Department of Justice			
Louisiana Commission on Law Enforcement			
Juvenile Intensive Probation Supervision	16-570	84-89-B.15-0874 84-89-B.15-0889	\$ 1,200 ____ 4,380 5,580
Weekend and After School Detention	16-560	85-28-B.3-0242	____ 6,000
Juvenile Court Information System	24-570	85-28-B.15-0866	____ 14,400
TOTAL U.S. DEPARTMENT OF JUSTICE			20,980
U.S. Department of Health and Human Services			
Louisiana Department of Social Services			
Hearing Services	83-580	155-8138 155-300034	100,000 ____ 295,000
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			295,000
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 406,980

Erickson, Krentel, Carlton & LaPrade, S.L.P.
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

Orleans Parish Juvenile Court
821 Scoville 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, 1994 in accordance with generally accepted auditing standards, the Louisiana Comprehensive Audit Guide, and Government Accounting Standards, issued by the Comptroller General of the United States. THOSE STANDARDS REQUIRE that we plan and perform our audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. Our report dated April 22, 1997 stated that, because 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, 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.

The management of the Orleans Parish Juvenile Court 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 recorded 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 the 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 general purpose financial statements of the Orleans Parish Juvenile Court, for the year ended December 31, 1994, 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.

Wisconsin Parish Juvenile Court
April 22, 1997
Page 2

We noted certain matters involving the internal control structure and its operation that we considered to be reportable conditions 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 entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable conditions noted are as follows:

1) Trial Balances

During our audit we noted that trial balances were not timely prepared for all funds. The timely preparation of trial balances will assist the Court in reporting on the financial condition and operations, aid in the identification of errors, and assist management in making decisions regarding financial matters.

Management's Response

The Court's accountant will begin preparing trial balances for all funds through the use of a computerized accounting system.

2) Outstanding Check List

An outstanding check list was not prepared for one of the bank accounts in the New Support fund. The balance reported in this account was not verified since there is no outstanding check list.

Management's Response

The Court is attempting to obtain or prepare an outstanding check list for this account. Information on this account was known distinctly 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's judicial administrator is currently attempting to locate information on the account through a review of archival documents maintained by the King at a storage facility. If information related to the outstanding check list can not be located the court will attempt to resolve the matter through legislative action.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of our procedures. To the extent they were performed, on the financial statements of the Orleans Parish Juvenile Court, for the year ended December 31, 1996.

Dulwans Parish Juvenile Court
April 22, 1987
Page 2

The lack of an outstanding check list for one of the Non-Support fund bank accounts detailed above, as reportable condition number 2, is considered to be a MATERIAL WEAKNESS. This condition was considered to be a MATERIAL WEAKNESS in the prior year and has not been corrected.

We also noted OTHER MATTERS involving the internal control structure and its operations that we have reported to the management of the Dulwans Parish Juvenile Court, in a separate letter dated April 22, 1987.

This report is intended for the information of Management and those governmental agencies required to receive this report. However, this report is a matter of public record and its distribution is not limited.

April 22, 1987

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MEMBER SINCE APR. 1987

**INDEPENDENT ACCOUNTS' REPORT ON THE INTERNAL
CONTROL STRUCTURE WITH ASSURANCE
FEDERAL FINANCIAL ASSISTANCE PROGRAM**

Orleans Parish Juvenile Court
421 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, 1996 in accordance with generally accepted auditing standards, the Louisiana Governmental Accounting Guide, and Governmental Auditing Standards, issued by the Comptroller General of the United States. While conducting this audit we did not perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. Our report dated April 22, 1997 stated that, because we were unable to obtain an outstanding check list for a bank account at 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, 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 planning and performing our procedures to the extent they were performed for the year ended December 31, 1996, we considered the Orleans Parish Juvenile Court's internal control structure in order to determine our auditing procedures for the purpose of issuing an opinion on the Orleans Parish Juvenile Court's general purpose financial statements and not to provide assurance on its internal control structure. We have addressed these internal control structure policies and procedures in a separate report dated April 22, 1997.

We performed our procedures for the year ended December 31, 1996 in accordance with Office of Management and Budget (OMB) Circular A-136, "Standards of State and Local Governments". In planning and performing these procedures, we considered Orleans Parish Juvenile Court's internal control structure for the purpose of reporting on the internal control structure as required by and in accordance with OMB Circular A-136. This report addresses our consideration of the internal control structure policies and procedures as described in this paragraph.

The management of the Orleans Parish Juvenile Court 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 recorded 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

Orleans Parish Juvenile Court
April 22, 1995
Page 2

any evaluation of the structure in 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 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 System

- revenues/receipts
- purchases/expenditures

General Requirements

- Political Activity
- Civil Rights
- Federal Financial Reports
- Allowable Cost/Cost Principles
- Buy-Sell Requirements Act
- Administrative requirements

Specific Requirements

- Types of services allowed or not allowed
- Eligibility
- Matching, level of effort, or earmarking
- Reporting
- Cost Allocation
- Special requirements, where applicable

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, 1995, the Orleans Parish Juvenile Court had no major federal financial assistance programs and reported 66.8% of its total federal financial assistance under the following major federal financial assistance program:

U.S. Department of Health and Human Services / Housing Officers Program

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 considered relevant to preventing or detecting material noncompliance 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 aforementioned housing program. 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.

Delaware Parish Juvenile Court
April 20, 1997
Page 2

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions 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 Delaware Parish Juvenile Court's ability to administer Federal financial assistance programs in accordance with applicable laws and regulations. The reportable conditions noted are as follows:

INTERNAL

1. **Condition:** Time sheets supporting a payroll disbursement to an employee in the Hearing Officers Program could not be located.

Criteria: INTERNAL CONTROL should be in place that provide reasonable assurance that time sheets are maintained through required retention dates.

Effect: Because of the failure to locate time sheets, payroll amounts may have to be reimbursed to the Federal program.

Cause: Management was asked to present the time sheets to another governmental agency for regulatory procedure purposes and the time sheets were not placed in the proper location when returned.

Recommendation: Make copies of all time sheets covered for files so that a complete record is maintained at all times.

Response: We concur with the recommendations. Such a procedure will be implemented immediately.

2. **Condition:** Three time sheets for an employee in the Hearing Officers Program were not signed by court management to indicate their approval/revise of the time sheets as required by Court policy.

Criteria: Internal control procedures regarding time sheet approval SHOULD be followed to provide assurance that all employees have worked the reported time.

Effect: Employees may be paid without the knowledge or approval of appropriate officials. This condition can result in payment for services not rendered.

Cause: Internal control procedures were not followed by employees in course of performing their assigned duties.

Recommendation: All payroll disbursements should be supported by properly authorized time sheets. Management should review payroll processing procedures with payroll personnel.

Response: The recommendation will be implemented.

Delaware Parish Juvenile Court
April 22, 1997
Page 4

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 the 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 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 believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operations that we have reported to the management of the Delaware Parish Juvenile Court, in a separate letter dated April 22, 1997.

This report is intended solely for the use of management and those governmental agencies required to receive this report. However, this report is a matter of public record and its distribution is not limited.

April 22, 1997

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

Orleans Parish Juvenile Court
821 Loyola Avenue
New Orleans, Louisiana 70012

We were engaged to audit the general purpose financial statements of the Orleans Parish Juvenile Court, a dependent unit of the City of New Orleans, as of and for the year ended December 31, 1996 in accordance with generally accepted auditing standards, the Louisiana Governmental Audit Code, and Government Auditing Standards, issued by the Comptroller General of the United States. 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. Our report dated April 22, 1997 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 with laws, regulations, contracts, and grants applicable to the Orleans Parish Juvenile Court, is the responsibility of the Orleans Parish Juvenile Court's management. We performed tests of the Orleans Parish Juvenile Court'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 disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management, and those governmental agencies required to receive this report. However, this report is a matter of public record and its distribution is not limited.

April 23, 1997

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Orleans Parish Juvenile Court
420 Laporte 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. Our report dated April 20, 1999 stated that, because we were unable to obtain an outstanding check list for a bank account in the New-Orleans group fund and were not able to perform alternative procedures to satisfy ourselves about the current year's bank balances or filed 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.

We have applied procedures to test the Orleans Parish Juvenile Court'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, 1998:

- Federal Activity
- Civil Rights
- Federal Financial Reports
- Allowable costs/cost principles
- Drug-Free Workplace Act
- 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 substantively less in scope than an audit, the objective of which is to express an opinion on the Orleans Parish Juvenile Court's 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 Orleans Parish Juvenile Court had not complied in all material respects with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management, and these governmental agencies required to receive this report. However, this report is a matter of public record and its distribution is not limited.

April 20, 1999

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO BORROWER
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Calgene Parish Juvenile Court
421 Loyola Avenue
New Orleans, Louisiana 70113

We were engaged to audit the general purpose financial statements of the Calgene Parish Juvenile Court, a component unit of the City of New Orleans, as of and for the year ended December 31, 1990. Our report dated April 23, 1991 stated that, because we were unable to obtain an outstanding check list for a least amount in the Non-Support Agency Fund and were not able to perform alternative procedures to satisfy ourselves about the current year's bank balance or fund labeling 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 connection with our procedures, to the extent they were performed, and with our consideration of the Calgene Parish Juvenile Court's internal structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Budgets of State and Local Governments", we identified certain transactions applicable to certain borrower federal financial assistance programs for the year ended December 31, 1990.

As required by the Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowable eligibility, matching, level of effort, no accounting, reporting cost allocations and special requirements 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 Calgene Parish Juvenile Court'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 non-compliance 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 Calgene Parish Juvenile Court had not complied in all material respects with these requirements. However, the results of our procedures disclosed immaterial instances of non-compliance with these requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of management, and these governmental agencies required to receive this report. However, this report is a matter of public record and its distribution is not limited.

April 23, 1991

Erickson, Krenzel, Canton & LaPorte
Certified Public Accountants

ORLEANS PARISH JUVENILE COURT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1986

CURRENT YEAR FINDINGS:

Questioned
Costs

1. DEPARTMENT OF JUSTICE

- A. Weekend and After School Detention
CPA Number 16,580
Grant Number 85-39-J.3-0243

Statement of Condition: Actual expenditures for the year ended December 31, 1986 exceeded the expenditures reported on grant reimbursement requests.

Effect of Condition: Reimbursable expenditures were understated.

(96)

Cause of Condition: Actual cash disbursements were not accurately reported.

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

Response: Expenditures on reimbursement request will be reconciled to actual cash disbursements on a monthly basis.

- B. Juvenile Intensive Probation Supervision
CPA Number 16,279
Grant Numbers 83-89-8.11-0231 / 84-89-8.11-0078

Statement of Condition: Actual expenditures for the year ended December 31, 1986 were less than the expenditures reported on grant reimbursement requests.

Effect of Condition: Reimbursable expenditures were overstated.

163

Cause of Condition: Actual cash disbursements were not accurately reported.

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

Response: Expenditures on reimbursement request will be reconciled to actual cash disbursements on a monthly basis.

Total Department of Justice 275

2. DEPARTMENT OF HEALTH AND HUMAN SERVICES

A. Hearing Officers
CFDA Number 93.863
Grant Number 333-100134

Statement of Condition: Time sheets supporting a payroll disbursement were not properly approved.

Effect of Condition: Unauthorized and/or unallowed disbursements could be made. 663

Cause of Condition: Time sheets were not properly completed before a payroll disbursement was made.

Recommendation: Examine time sheets to verify proper approval before preparing payroll disbursements.

Response: Time sheets will be examined to verify proper approval.

Total Department of Health and Human Services 663

Total questioned costs 2 938

PRIOR YEAR FINDINGS:

The Court received findings 1.A and 1.B by performing the specific tasks that were outlined in the Court's responses in the December 11, 1985 report. Findings 1.C and 2.A reoccurred in the current year audit and are reported as findings 1 and 2 in this schedule.

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MANAGEMENT LETTER

April 22, 1997

To the Judges of the
Orleans Parish Juvenile Court
421 Loyola Avenue
New Orleans, Louisiana 70112

Dear Judges:

In planning and performing our audit of the financial statements of the Orleans Parish Juvenile Court for the year ended December 31, 1996, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter summarizes our comments regarding these matters. A separate report dated April 18, 1997 contains our report on reportable conditions in the Orleans Parish Juvenile Court's internal control structure. This letter does not affect our report dated April 22, 1997, on the general purpose financial statements of the Orleans Parish Juvenile Court.

The following are items we noted:

1) Grant Reimbursement Requests

Requests for reimbursements from grantor 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.

Management's Response

Management will provide oversight to insure that the reports are prepared timely.

Judge of the Orleans Parish Juvenile Court
April 22, 1997
Page 2

20. Accounting Manual

The Court does not have an accounting procedures manual. Written procedures, instructions, and assignments of duties will prevent or reduce misunderstandings, errors, inefficient or wasted effort, duplicated or omitted procedures, and other situations that can result in inaccurate or untimely accounting records. An accounting manual should aid in the training of new employees and possibly allow for delegation of some accounting functions to other employees. It will take some time and effort for the Court to develop an accounting manual but we believe this time will be more than offset by time saved later in training and supervising personnel.

Management's Response

The Court has begun gathering the information needed to prepare an accounting manual and will complete the manual in the near future.

21. Unclaimed Bonds

Louisiana Revised Statutes allow the court to appropriate and use, for necessary expenses and operations, all sums of money represented by cash bonds held by the Court that have been unclaimed for more than five years. Before any such unclaimed bonds are appropriated, the Court must publish a notice in the official journal of Orleans Parish seeking information concerning the party at interest. The Court has not attempted to appropriate the unclaimed bonds, and therefore is not taking advantage of the opportunity to generate additional operating revenues. We suggest that the Court compile, and regularly update, a listing of unclaimed bonds and use this listing to conduct the procedures necessary to appropriate the outstanding bonds.

Management's Response

Court staff members have begun gathering information on the unclaimed bonds. As soon as the listing of unclaimed bonds is completed it will be published and the Court will appropriate any bonds which remain unclaimed after publication of the notice.

Judge of the Orleans Parish Juvenile Court
April 22, 1997
Page 3

4) 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.

Management's Response

We concur with your recommendation and will develop a time table for our personnel to follow.

5) Insurance Coverage

The Court is self-insured against damages caused by fire. We recommend that the Court obtain insurance to cover, at least partially, the cost of replacing furniture, fixtures, and equipment that could be destroyed or damaged as the result of fire.

Management's Response

The Court will consider obtaining insurance against losses from fire after reevaluating the availability and cost of such insurance.

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.

William, Russell, Cannon & LaForte, LLP
Certified Public Accountants