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CITY COURT OF DOWNEY
FINANCIAL REPORT
AUGUST 31, 1996

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Release Date: **MAY 12 1997**

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INDEPENDENT AUDITOR'S REPORT

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To the Honorable T. Barrett Harrington,
 City Judge
 City Court of Crowley, Louisiana

We have audited the general purpose financial statements of the City Court of Crowley, Louisiana, as of August 31, 1996 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 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 above present fairly, in all material respects, the financial position of the City Court of Crowley as of August 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed as supplementary information in the table of contents are presented for purposes of additional analysis and are not a required part of the

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George A. Rice, 1974-1982

Richard A. Boudreau, 1974-1982

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Members of Executive Committee:

William H. Harrison, 1974-1982

John A. Boudreau, 1974-1982

John A. Boudreau, 1974-1982

The Honorable T. Bennett Harrington,
City Judge
City Court of Crowley, Louisiana

general purpose financial statements of the City Court of Crowley, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the financial statements of City Court of Crowley.

In accordance with Government Auditing Standards, we have also issued a report dated February 21, 1997 on our consideration of City Court of Crowley's internal control structure and a report dated February 21, 1997 on its compliance with laws and regulations.

Brown, Rice, Lewis & Brown

Crowley, Louisiana
February 21, 1997

CITY COURT OF GROWLER

COMBINED BALANCE SHEET

ALL FUND TYPES

August 31, 1998

ASSETS	Governmental	Fiduciary	Totals	
	Fund Type Special Revenue	Fund Type Agency	(Special Revenue Only) 1998	1997
CURRENT ASSETS				
Cash	\$ 55,833	\$ 88,180	\$144,013	\$ 88,615
Accounts receivable	-	-	-	1,180
Due from other governments	1,180	-	1,180	180
Due from other funds	-	-	-	28,826
Total assets	<u>\$ 57,013</u>	<u>\$ 88,180</u>	<u>\$145,193</u>	<u>\$117,701</u>
LIABILITIES AND FUND BALANCE				
CURRENT LIABILITIES				
Accounts payable	\$ 4,670	\$ -	\$ 4,670	\$ 5,127
Payroll tax payable	558	51	573	687
Due to other funds	-	-	-	28,826
Unsettled deposits	-	66,992	66,992	61,866
Total liabilities	<u>\$ 5,228</u>	<u>\$ 67,043</u>	<u>\$ 72,271</u>	<u>\$ 75,506</u>
FUND BALANCE - UNRESERVED	<u>51,785</u>	<u>-</u>	<u>51,922</u>	<u>42,195</u>
Total liabilities and fund balance	<u>\$ 51,785</u>	<u>\$ 67,043</u>	<u>\$118,828</u>	<u>\$117,701</u>

See Notes to Financial Statements.

CITY COURT OF ORACLE

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
Year Ended August 31, 1998

	<u>Special Revenue</u>	
	1998	1997
Revenues:		
Fees	\$ 97,288	\$ 98,351
Intergovernmental	69,612	67,648
Interest Income	800	893
Other	<u>481</u>	<u>393</u>
Total revenues	<u>\$168,181</u>	<u>\$167,185</u>
Expenditures:		
Current:		
General government:		
Salaries	\$ 43,138	\$ 38,818
Payroll taxes and employee benefits	1,238	1,798
Retirement - judge	1,457	1,303
Supplies and materials	13,431	13,008
Legislative Commission on Law Enforcement Fee	1,807	1,714
Crime Lab fee	11,538	13,018
Crime victim reparations fee	7,818	9,660
Indigent defender fee	29,058	24,715
Audit and accounting	11,818	9,507
Trial Court Management Information System Fee	1,368	1,418
Traumatic Head and Spinal Cord Injury Fee	1,135	1,845
Drug abuse education and treatment fee	108	-
Uniforms	-	812
Books and subscriptions	1,718	1,643
Other	<u>3,083</u>	<u>3,035</u>
Total expenditures	<u>\$151,306</u>	<u>\$150,181</u>
Excess of revenues over expenditures	<u>\$ 15,792</u>	<u>\$ 16,964</u>
Other financing sources (uses):		
Transfers from other funds	\$ 29,738	\$ -
Transfers to other funds	<u>(29,738)</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ -</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>\$ 15,792</u>	<u>\$ 16,964</u>
Fund balances, beginning	<u>36,232</u>	<u>20,228</u>
Fund balances, ending	<u>\$ 52,024</u>	<u>\$ 37,192</u>

See Note to Financial Statements.

CITY COURT OF CROWLEY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The accounting and reporting policies of the City Court of Crowley conform to generally accepted accounting principles as applicable 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:

A. Reporting entity

The City Court of Crowley's financial statements include the accounts of all the Court's operations.

B. Fund accounting

The accounting system is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Governmental Funds

Special revenue funds:

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

Fiduciary Funds

Agency funds:

Agency funds are used to account for assets held by the Court 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.

C. Basis of accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied.

NOTES TO FINANCIAL STATEMENTS

All State permanent employees are mandated by State law to participate in the System and all elected or appointed officials are eligible to participate in the System. Employees who retire at or after age 40 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 1-1/2 percent of their average annual compensation for every year of creditable service plus \$300. Average compensation is the employee's monthly earnings during the 12 consecutive months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The Louisiana State Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing Louisiana State Employees' Retirement System, P.O. Box 4414, Baton Rouge, La. 70804-4414.

Funding policy:

Plan members (judges) are required to contribute 11.01 of their annual covered salary and the Court is required to contribute at an actuarially determined rate. The current rate was 13.00 of annual covered payroll through June 30, 1998 and 12.41 thereafter. The contribution requirements of the Plan members and the Court are established and may be amended by the System's Board of Trustees. The Court's contributions to the System for the year ended August 31, 1994 was \$1,454, equal to the required contributions for the year.

Louisiana Municipal Employees' Retirement System:

All Crowley City Court full-time employees participate in Plan A of the State of Louisiana Municipal Employees' Retirement System, a municipal-employer public retirement system (PERS). The retirement expenditures for these employees is paid by the City of Crowley.

NOTES TO FINANCIAL STATEMENTS

Note 5. Changes in Agency Funds

A summary of changes in agency funds is as follows:

	Balance September 1, 1973	Additions	Deductions	Balance, August 31, 1974
Cash	\$ 43,315	\$ 47,704	\$ 44,868	\$ 46,151
Accounts receivable	650	-	450	-
Due from other funds	13	-	13	-
	<u>\$ 43,980</u>	<u>\$ 47,704</u>	<u>\$ 45,331</u>	<u>\$ 46,151</u>
Accounts payable	\$ 2,825	\$ -	\$ 2,825	\$ -
Payroll tax payable	6	33	6	33
Due to other funds	685	-	685	-
Unreconciled deposits	<u>61,884</u>	<u>67,210</u>	<u>67,371</u>	<u>64,824</u>
	<u>\$ 63,380</u>	<u>\$ 67,243</u>	<u>\$ 68,053</u>	<u>\$ 68,330</u>

SPECIAL REVENUE FUNDS

City Court Fund - This fund accounts for the receipt of court costs derived from city charges and the payment of court expense reports as well as the operating expenses of the court.

State Court Fund - This fund accounts for the receipt of court costs derived from state charges and the payment of court expense reports as well as the operating expenses of the court.

Driver Improvement Fund - This fund accounts for the collection of fees derived from driver improvement school and the expenses thereof.

Juvenile Fund - This fund accounts for the collection of juvenile court costs.

CITY COURT OF CHESAPEE
 ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
 August 31, 1996

ASSETS	City Court Fund	State Court Fund
CURRENT ASSETS		
Cash	\$ 1,307	\$ 48,128
Accounts receivable	-	-
Due from other governments	-	1,388
Due from other funds	-	-
	<u>1,307</u>	<u>49,516</u>
Total assets	<u>\$ 1,307</u>	<u>\$ 49,516</u>
LIABILITIES AND FUND BALANCE		
CURRENT LIABILITIES		
Accounts payable	\$ 1,935	\$ 2,685
Payroll tax payable	130	189
Due to other funds	-	-
	<u>2,065</u>	<u>2,874</u>
Total liabilities	<u>\$ 2,065</u>	<u>\$ 2,874</u>
FUND BALANCE - UNRESERVED	<u>62</u>	<u>46,642</u>
Total liabilities and fund balance	<u>\$ 2,127</u>	<u>\$ 49,516</u>

Driver Improvement Fund	Juvenile Fund	Totals	
		1986	1985
\$ -	\$ 5,500	\$ 16,833	\$ 37,870
-	-	-	850
-	-	1,340	700
<u>-</u>	<u>-</u>	<u>-</u>	<u>28,820</u>
<u>\$ -</u>	<u>\$ 5,500</u>	<u>\$ 18,173</u>	<u>\$ 67,330</u>
\$ -	\$ -	\$ 4,000	\$ 5,100
-	-	379	481
<u>-</u>	<u>-</u>	<u>-</u>	<u>28,158</u>
\$ -	\$ -	\$ 5,199	\$ 21,740
-	-	-	-
<u>-</u>	<u>5,500</u>	<u>52,004</u>	<u>36,253</u>
<u>\$ -</u>	<u>\$ 5,500</u>	<u>\$ 57,193</u>	<u>\$ 67,903</u>

CITY COURT OF CREWLEY
ALL SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended August 31, 1998

	City Court Fund	State Court Fund
Revenues:		
Fees	\$ 18,000	\$ 66,878
Intergovernmental:		
Appropriations from City of Crewley	18,932	-
Appropriations from Acadia Parish Police Jury	-	18,000
Interest income	7	758
Other	-	681
Total revenues	<u>\$ 36,939</u>	<u>\$133,317</u>
Expenditures:		
Current:		
General government:		
Salaries	\$ 15,800	\$ 27,100
Payroll taxes and employee benefits	389	860
Retirement - Judge	1,299	168
Supplies and seminars	3,537	9,831
Louisiana Commission on Law Enforcement Fee	7,111	1,196
Crime Lab Fee	5,300	6,200
Crime victim reparatory fee	3,083	6,283
Indigene defendant fee	14,515	14,475
Audit and accounting	1,788	18,049
Trial Court Management Information System fee	1,132	1,234
Traumatic Head and Spinal Cord Injury Fee	405	700
Drug abuse education and treatment fee	-	100
Uniforms	-	-
Books and subscriptions	508	1,538
Other	1,508	3,515
Total expenditures	<u>\$ 62,875</u>	<u>\$ 121,357</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (25,936)</u>	<u>\$ 12,000</u>
Other financing sources (uses):		
Transfer from other funds	\$ 15,640	\$ -
Transfer to other funds	-	(19,758)
	<u>\$ 15,640</u>	<u>\$ (19,758)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 9,704	\$ (7,758)
Fund balances (deficit), beginning	<u>(5,758)</u>	<u>53,360</u>
Fund balances, ending	<u>\$ 4,000</u>	<u>\$ 45,602</u>

Debtors Improvement Fund	Juvenile Fund	Totals	
		1976	1975
\$ -	\$ 964	\$ 97,381	\$ 96,353
-	-	18,932	9,668
-	-	38,585	38,600
-	142	987	893
-	-	481	330
<u>\$ -</u>	<u>\$ 1,106</u>	<u>\$188,381</u>	<u>\$283,144</u>
\$ -	\$ -	\$ 47,120	\$ 38,816
-	-	1,258	1,796
-	-	1,457	1,323
-	283	13,681	13,028
-	-	2,907	3,718
-	-	11,550	13,038
-	-	7,876	8,445
-	-	28,866	34,778
-	-	11,828	9,287
-	-	2,358	1,626
-	-	1,125	2,895
-	-	100	-
-	-	-	837
-	-	1,778	2,443
-	-	2,383	3,026
<u>\$ -</u>	<u>\$ 283</u>	<u>\$137,908</u>	<u>\$158,181</u>
\$ -	\$ 828	\$ 13,293	\$ 18,961
\$ 1,343	\$ 14,730	\$ 89,756	\$ -
<u>\$ 1,343</u>	<u>\$ 14,730</u>	<u>\$299,236</u>	<u>\$ -</u>
\$ 1,343	\$ 13,343	\$ 15,793	\$ 18,961
<u>41,368</u>	<u>138,837</u>	<u>38,352</u>	<u>35,186</u>
<u>\$ -</u>	<u>\$ 3,390</u>	<u>\$ 31,036</u>	<u>\$ 38,132</u>

AGENCY FUNDS

Civil Court Fund - This fund is an imprest account which accounts for the collection and distribution of civil suit deposits.

Small Claims Fund - This fund is an imprest account which accounts for the collection and distribution of small claim suit deposits.

Restitution Fund - This fund is an imprest account which accounts for the collection and distribution of restitutions.

Travels Fund - This fund is an imprest account which accounts for the collection and distribution of travel fees.

CITY COUNTY OF COVILLY
ALL AGENCY FUNDS

COMBINE BALANCE SHEET
August 31, 1986

ASSETS	Civil	Small	Recreation	Tramway	Totals	
	Fund	Fund	Fund	Fund	1986	1985
Cash	\$ 35,081	\$ 28,223	\$ 1,518	\$ 417	\$ 65,239	\$ 65,239
Accounts receivable	-	-	-	-	-	685
Due from other funds	-	-	-	-	-	13
Total assets	\$ 35,081	\$ 28,223	\$ 1,518	\$ 417	\$ 65,239	\$ 66,935
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Payroll tax payable	4	29	-	-	33	6
Due to other funds	-	-	-	-	-	685
Unrestricted deposits	29,087	18,284	1,518	417	56,891	61,004
Total liabilities	\$ 29,091	\$ 18,284	\$ 1,518	\$ 417	\$ 56,891	\$ 63,935

CITY COURT OF DOWLEY
CIVIL COURT FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended August 31, 1986

ASSETS	Balance			Balance
	Sept. 1, 1985	Additions	Reductions	August 31, 1986
Cash	\$ 25,044	\$ 21,255	\$ 19,248	\$ 25,044
Accounts receivable	<u> 658</u>	<u> -</u>	<u> 658</u>	<u> -</u>
Total assets	<u>\$ 25,692</u>	<u>\$ 21,255</u>	<u>\$ 19,906</u>	<u>\$ 25,044</u>
LIABILITIES				
Accounts payable	\$ 1,165	\$ -	\$ 1,165	\$ -
Payroll tax payable	-	4	-	4
Due to other funds	613	-	613	-
Unsettled deposits	<u>21,912</u>	<u>26,869</u>	<u>11,724</u>	<u>23,021</u>
Total liabilities	<u>\$ 23,690</u>	<u>\$ 26,869</u>	<u>\$ 13,502</u>	<u>\$ 23,044</u>

CITY COURT OF CROWLEY
SMALL CLAIMS FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended August 31, 1996

ASSETS	Balance Sept. 1, 1995	Additions	Deductions	Balance August 31, 1996
Cash	<u>\$ 17,334</u>	<u>\$ 18,456</u>	<u>\$ 36,865</u>	<u>\$ 18,335</u>
LIABILITIES				
Accounts payable	\$ 900	\$ -	\$ 900	\$ -
Payroll tax payable	6	29	6	29
Due to other funds	270	-	270	-
Restricted deposits	<u>16,358</u>	<u>18,615</u>	<u>39,865</u>	<u>19,106</u>
Total Liabilities	<u>\$ 17,534</u>	<u>\$ 18,644</u>	<u>\$ 36,865</u>	<u>\$ 18,335</u>

CITY COURT OF CROWLEY
 INSTITUTION FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended August 31, 1996

	Balance Sept. 1, 1995	Additions	Debitals	Balance August 31, 1996
ASSETS				
Cash	\$ 1,518	\$ 3,763	\$ 4,504	\$ 1,518
Due from other funds	<u>13</u>	<u>-</u>	<u>13</u>	<u>-</u>
	<u>\$ 1,531</u>	<u>\$ 3,763</u>	<u>\$ 4,517</u>	<u>\$ 1,518</u>
LIABILITIES				
Unsettled deposits	<u>\$ 1,531</u>	<u>\$ 3,518</u>	<u>\$ 4,504</u>	<u>\$ 1,518</u>

CITY COURT OF CROWLEY
TREASURY FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended August 31, 1996

	Balance Sept. 1, <u>1995</u>	Additions	Deductions	Balance August 31, <u>1996</u>
ASSETS				
Cash	\$ <u>782</u>	\$ <u>2,088</u>	\$ <u>3,438</u>	\$ <u>412</u>
LIABILITIES				
Unsettled deposits	\$ <u>782</u>	\$ <u>2,088</u>	\$ <u>3,438</u>	\$ <u>412</u>



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH COMPONENT AUDITING STANDARDS**

The Honorable T. Barnett Harrington,
City Judge
City Court of Crawley, Louisiana

We have audited the general purpose financial statements of the City Court of Crawley as of and for the year ended August 31, 1996, and have issued our report thereon dated February 21, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the City Court of Crawley 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.

The Honorable T. Bennett Harrington,
City Judge
City Court of Greley, Louisiana

In planning and performing our audit of the general purpose financial statements of City Court of Greley for the year ended August 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 financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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 entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control systems 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 reportable conditions that we believe to be material weaknesses. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of City Court of Greley.

General Administration

Finding: In reviewing the internal control structure, we noted inadequate segregation of duties existed within the receipts and disbursements function.

Cause: Inadequate segregation of duties exists due to the limited number of personnel performing the administrative functions.

Suggestion and response: The Court has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation.

The Honorable F. Bennett Harrigan,
City Judge
City Court of Crowley, Louisiana

Subsidiary Ledgers

Finding: In reviewing activities for civil, small claims, and restitution funds (agency funds), we noted that there are no subsidiary ledgers maintained to account for the unaffiliated deposits for each court case.

Cause: Inadequate controls exist in accounting for funds held for others.

Suggestion and response: The Court has evaluated this inadequacy and concluded that in order to maintain adequate internal control, subsidiary ledgers should be maintained. The ledgers should account for each court case in which advance deposits are collected and disbursements are made on its behalf.

Monthly Cash Reports

Finding: In reviewing monthly reports filed to various agencies, we noted several errors in the reporting of cash.

Cause: Clerical errors were made by personnel preparing the reports.

Suggestion and response: We recommend that all reports be reviewed to ensure completeness. The Court has considered this inadequacy and agrees to exercise greater care in the future.

This report is intended for the information of management and the legislative auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Reviewed, find, cause & suggest

Crowley, Louisiana
February 21, 1993



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

The Honorable T. Barrett Harrington,
 City Judge
 City Court of Crowley, Louisiana

We have audited the general purpose financial statements of City Court of Crowley as of and for the year ended August 31, 1994, and have issued our report thereon dated February 23, 1995.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations, contracts, and grants applicable to the City Court of Crowley is the responsibility of the Court's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of City Court of Crowley's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that 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 did not disclose any instances of noncompliance that are required to be reported under Government Auditing Standards.

The Honorable T. Barrett Harrington,
City Judge
City Court of Crowley, Louisiana

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BRUNSON, PAUL, LEWIS & BROWN

Crowley, Louisiana
February 21, 1957