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**INDEPENDENT AUDITORS' REPORT**

**ON**

**FINANCIAL STATEMENTS**

**COMPLIANCE AND**

**INTERNAL CONTROLS**

**OF**

**SECOND PARISH COURT**

**JUDICIAL EXPENSE FUND**

**FOR THE PARISH OF JEFFERSON**

**DECEMBER 31, 1996**

Under provisions of state law, this report is a public document. A copy of this report has been furnished to the parish, its trustees, judge and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 26 2000

This report is intended for the use of the Second Parish Court, the Parish of Jefferson, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

**REBOWE & COMPANY/HANFORD M. HARRISON**  
A Professional Corporation

*Rebowe & Company      Hanford M. Harrison*

**KUSHNER, LAGRAIZE & MOORE, L.L.P.**

*Kushner, LaGrange & Moore, L.L.P.*

Metairie, Louisiana  
April 24, 1997

REBOWE & COMPANY / HANFORD M. HARRISON  
KUSHNER, LAGRANGE & MOORE L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable Roy M. Cassie  
Judge, Division "A"  
Honorable Calvin J. Holard, Jr.  
Judge, Division "B"  
Second Parish Court for the Parish of Jefferson  
New Courthouse  
Gretna, Louisiana

We have audited the general-purpose financial statements of the Second Parish Court Judicial Expense Fund (the Fund) as of and for the year ended December 31, 1996, and have issued our report thereon dated April 24, 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 general-purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Second Parish Court Judicial Expense Fund is the responsibility of the Fund's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Fund's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

In planning and performing our audit of the general purpose financial statements of Second Parish Court Judicial Expense Fund for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

This report is intended for the use of the Second Parish Court, the Parish of Jefferson, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

**BEOWE & COMPANY/HAMFORD M. HARRISON**  
A Professional Corporation

*Beowe & Company*      *Hamford M. Harrison*

**EUSNER, LAGRAIZE & MOORE, L.L.P.**

*Eusner, LaGrange & Moore, L.L.P.*

Monroe, Louisiana  
April 24, 1997

REIDWE & COMPANY / HANFORD M. HARRISON  
KUSHNER, LAURITZ & MOORE L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON  
THE INTERNAL CONTROL STRUCTURE IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

Honorable Roy M. Casco  
Judge, Division "A"  
Honorable Calvin J. Howard, Jr.  
Judge, Division "B"  
Second Parish Court for the Parish of Jefferson  
New Courthouse  
Gretna, Louisiana

We have audited the general-purpose financial statements of the Second Parish Court Judicial Expense Fund as of and for the year ended December 31, 1996, and have issued our report thereon dated April 24, 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 general-purpose financial statements are free of material misstatement.

The management of the Second Parish Court Judicial Expense Fund 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.

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Certified Accounting Firm  
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June 2014  
Third Louisiana State of Office  
Metairie, Louisiana 70002-4417  
504-885-1100

Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

NOTE C - FIXED ASSETS

A summary of changes in the General Fixed Assets Account Group follows:

	BALANCE JANUARY 1, <u>1996</u>	ADDITIONS	DELETIONS	BALANCE DECEMBER 31, <u>1996</u>
Equipment	\$ 69,817	\$ 978	\$ -	\$ 70,795
Furniture and fixtures	7,883	-	-	7,883
vehicles	87,826	49,176	-	137,002
Building Improvements	60,886	-	-	60,886
Construction in Progress	-	-	-	-
	<u>\$ 246,622</u>	<u>\$ 58,154</u>	<u>\$ -</u>	<u>\$ 304,776</u>

NOTE D - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The statutes which created the Judicial Expense Fund place certain limitations and restrictions on the collections and disbursements of the fund. The Judicial Expense Fund is in compliance with all significant limitations and restrictions for 1996.

Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1986

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements to fixed assets are capitalized.

Assets in the general fixed assets account group are not depreciated.

T. Total Column on Combined Balance Sheet

The total column on the Combined Balance Sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position and results of operations in conformity with generally accepted accounting principles.

NOTE B - DUE FROM OTHER GOVERNMENTS

This amount represents the fines and fees due from the State of Louisiana, Department of Public Safety for collections made through December 31, 1986 and not yet remitted to the Judicial Expense Fund.

Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. 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 governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Fines and fees collected and held by intermediary collection governments at year end on behalf of the Judicial Expense Fund are considered susceptible to accrual and are recognized as revenue.

4. Budgetary Accounting

Formal budgetary accounting is not employed as a management control device during the year for the General Fund.

5. Due from Parish

The funds of the Judicial Expense Fund are held on account by the Parish as part of its General Fund. Transactions during the year are posted to this account by the Parish. Transactions affecting the balance of the account may only be authorized by the Second Parish Court judges.

6. General Fixed Assets

Fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records



Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

NOTES TO FINANCIAL STATEMENTS

December 31, 1986

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Second Parish Court Judicial Expense Fund for the Parish of Jefferson conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

1. Reporting Entity

The Second Parish Court Judicial Expense Fund for the Parish of Jefferson was established July 18, 1982, under the provisions of Louisiana R. S. 33:2562.21. These statutes provide for this fund to operate under the sole and exclusive authority of the Second Parish Court judges. As such, the Parish Council is not financially accountable for these funds.

As required by generally accepted accounting principles, this report includes all funds and account groups of the Second Parish Court Judicial Expense Fund (the primary government) that are controlled or dependent on the judges of the Second Parish Court.

2. Fund Accounting

The Judicial Expense Fund uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are typically classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

The General Fund of the Judicial Expense Fund is classified as a "Governmental Fund". Governmental funds are used to account for all or most of a government's general activities.

Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - GOVERNMENTAL FUND TYPE

Year Ended December 31, 1996

	<u>CENTRAL FUND</u>
Revenues	
Charges for services	
Court cost assessments	\$188,742
Fines and forfeitures	11,962
Miscellaneous	<u>225</u>
Total revenues	<u>\$200,929</u>
Expenditures	
Current	
General government	
Supplies and office expenses	742
Travel	18,488
Law clerk salary	11,830
Transportation	18,458
Professional fees	3,081
Storage space rental	<u>2,013</u>
Total current expenditures	44,601
Capital Outlay	<u>58,150</u>
Total expenditures	<u>102,751</u>
Excess of revenues over expenditures	104,178
Fund balance	
Beginning of year	405,842
End of year	<u>\$509,160</u>

The accompanying notes are an integral part of this statement.

Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS

December 31, 1996

	GOVERNMENTAL	ACCOUNT	TOTAL (MEMORANDUM ONLY)
	FUND TYPE	GROUP	
	GENERAL FUND	GENERAL FUND ASSETS	
<b>ASSETS</b>			
Due from Parish (Note A5)	\$ 757,444	\$ -	\$ 757,444
Due from other governments (Note B)	800	-	800
Property and equipment (Notes A6 & C)	_____	<u>200,783</u>	<u>200,783</u>
TOTAL ASSETS	<u>\$ 758,244</u>	<u>\$200,783</u>	<u>\$1,000,125</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 49,178	\$ -	\$ 49,178
<b>FUND EQUITY</b>			
Investment in general fixed assets	\$ -	\$296,783	\$ 296,783
Fund balance	<u>709,166</u>	_____	<u>709,166</u>
TOTAL FUND EQUITY	<u>\$ 709,166</u>	<u>\$296,783</u>	<u>\$1,005,249</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 758,244</u>	<u>\$296,783</u>	<u>\$1,000,125</u>

The accompanying notes are an integral part of this statement.

In accordance with Government Auditing Standards, we have also issued a report dated April 24, 1997, on our consideration of the Second Parish Court Judicial Expense Fund's internal control structure and a report dated April 24, 1997, on its compliance with laws and regulations.

**REBOWE & COMPANY/HANFORD M. HARRISON**  
A Professional Corporation

*Rebore & Company      Hanford M. Harrison*

**KUSHNER, LAGRAIZE & MOORE, L.L.P.**

*Kushner, LaGrize & Moore, L.L.P.*

Metairie, Louisiana  
April 24, 1997

REBOVY & COMPANY / HANFORD M. HARRISON  
KUSHNER, LAGRAIZE & MOORE LLP  
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

Honorable Roy M. Casio  
Judge, Division "A"  
Honorable Calvin J. Hetard, Jr.  
Judge, Division "B"  
Second Parish Court for the Parish of Jefferson  
New Courthouse  
Gretna, Louisiana

We have audited the accompanying general-purpose financial statements of the Second Parish Court Judicial Expenses Fund (the Fund) as of and for the year ended December 31, 1998. These general-purpose financial statements are the responsibility of the Fund's 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. 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 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 above present fairly, in all material respects, the financial position of the Second Parish Court Judicial Expense Fund as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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INDEPENDENT AUDITORS' REPORT  
ON  
GENERAL PURPOSE FINANCIAL STATEMENTS  
COMPLIANCE AND  
INTERNAL CONTROLS  
OF  
SECOND PARISH COURT JUDICIAL EXPENSE FUND  
FOR THE PARISH OF JEFFERSON, LOUISIANA  
December 11, 1996