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CITY COURT OF ORDLEY
FINANCIAL REPORT
AUGUST 31, 1997

Under the provisions of Ordley, the
Court has the honor to present to you
attached the financial report for the
month of August, 1997. The report
contains a summary of the Court's
financial position as of August
31, 1997. The report also includes
information on the status of the
Court's financial position at the
close of the period close of court.

Release Date MAY 1 1998

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

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 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.

Bernard R. Ruff, Louis J. Beard

Crowley, Louisiana
February 18, 1998

CITY COURT OF CROSBY
 COMBINED BALANCE SHEET
 ALL FUND TYPES
 August 31, 1997
 With Comparative Totals for August 31, 1996

ASSETS	Governmental Fund Type		Fiduciary Fund Type	Special Account	Agency	Reserve - General Fund Assets	Totals	
	Special Account	Agency	Reserve - General Fund Assets				(Noncomparative)	(1996)
CURRENT ASSETS								
Cash	\$ 44,260	\$ 42,851	\$ -			\$ 86,911	\$100,963	
Accounts receivable	-	330	-			330	-	
Due from other governments	-	-	-			-	1,380	
Due from other funds	-	3,384	-			3,384	-	
Equipment	-	-	11,908			11,908	-	
Total assets	\$ 44,260	\$ 46,565	\$ 11,908			\$102,656	\$102,343	
LIABILITIES AND FUND EQUITY								
CURRENT LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -			\$ -	\$ 4,420	
Payroll tax payable	438	48	-			486	372	
Due to other funds	45	3,463	-			3,508	-	
Unsettled deposits	-	52,918	-			52,918	66,921	
Total liabilities	\$ 483	\$ 36,429	\$ -			\$ 53,829	\$ 71,713	
FUND EQUITY								
Investment in general fixed assets	\$ -	\$ -	\$ 11,908			\$ 11,908	\$ -	
Fund balance - unreserved	43,777	-	-			43,777	30,630	
Total fund equity	\$ 43,777	\$ -	\$ 11,908			\$ 55,685	\$ 30,630	
Total liabilities and fund equity	\$ 44,260	\$ 46,565	\$ 11,908			\$102,656	\$102,343	

See Notes to Financial Statements.

CITY COURT OF CREWLEY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES

Year Ended August 31, 1997

With Comparative Totals for Year Ended August 31, 1996

	<u>Special Revenue</u>	
	1997	1996
Revenues:		
Fees	\$ 99,358	\$ 97,381
Intergovernmental	10,080	49,432
Interest income	1,125	987
Other	<u>196</u>	<u>881</u>
Total revenues	<u>\$110,759</u>	<u>\$148,681</u>
Expenditures:		
Current:		
General government:		
Salaries	\$ 68,574	\$ 63,138
Payroll taxes	1,972	1,299
Retirement - judge	3,935	1,457
Supplies and seminars	13,027	13,651
Legislative Commission on Law Enforcement fee	3,427	3,000
Crime lab fee	13,778	11,959
Crime victim reparations fee	8,243	7,874
Indigent defender fee	34,439	29,008
Audit and accounting	9,879	11,820
Total Court Management Information System fee	2,876	2,368
Traumatic Head and Spinal Cord Injury fee	1,789	1,329
Drug abuse education and treatment fee	50	100
Dues and subscriptions	2,227	1,778
Other	3,898	3,881
Capital outlays	<u>13,253</u>	<u>-</u>
Total expenditures	<u>\$124,032</u>	<u>\$132,306</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 86,727</u>	<u>\$ 16,375</u>
Other financing sources (uses):		
Transfers from other funds	\$ 9,345	\$ 18,750
Transfers to other funds	<u>(9,345)</u>	<u>(18,750)</u>
	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 86,727</u>	<u>\$ 15,797</u>
Fund balances, beginning	<u>52,024</u>	<u>36,270</u>
Fund balances, ending	<u>\$ 138,727</u>	<u>\$ 52,024</u>

See Notes to Financial Statements.

CITY COURT OF CREWLEY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The accounting and reporting policies of the City Court of Crewley conform to generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the generally accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of certain significant accounting policies and practices:

Reporting entity:

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

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 management of results of operations.

NOTES TO FINANCIAL STATEMENTS

Account Group

General fixed asset account group:

This account group is established to account for all fixed assets of the Court other than those paid by the City of Crowley, Louisiana. Fixed assets are accounted for in the general fixed assets account group rather than in the general fund. Fixed assets are valued at historical cost. No depreciation has been provided on fixed assets.

This 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.

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 focus applied.

All governmental and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Purchases of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies, if any, are not recorded as assets at the close of the fiscal year.

Budgets:

City courts are not required under state statutes to adopt a budget. City Courts of Crowley has elected not to prepare an annual budget.

Memoranda Only - Total Columns:

Total columns are captioned "Memoranda Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTES TO FINANCIAL STATEMENTS

Note 2. Deposits

For reporting purposes, cash includes checking and savings deposits. The deposits at August 31, 1997 are fully secured by FDIC coverage.

Note 3. Compensated Absences

Sick leave and vacation leave are awarded on a calendar year basis and cannot be carried over to the next calendar year. As of August 31, 1997, the amount of the liability for vacation leave accrues is immaterial to the financial statements taken as a whole and is therefore not recorded.

Note 4. Changes in General Fixed Assets

A summary of changes in general fixed assets is as follows:

	Balance, September 1, 1996	Additions	Deductions	Balance, August 31, 1997
Equipment	<u>\$ -</u>	<u>\$ 11,806</u>	<u>\$ -</u>	<u>\$ 11,806</u>

Note 5. Retirement Commitments and Pension Plans

Louisiana State Employees' Retirement System:

Plan description:

The City Judge of the City Court of Crowley participates in the Louisiana State Employees' Retirement System. The Judge received fees from the City Court Civil Fund and Small Claims Fund. The Louisiana State Employees' Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees.

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 60 with at least 30 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 18 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 4419, Baton Rouge, LA 70804-4419.

Funding policy:

Plan members (Judges) are required to contribute 21.22 of their annual covered salary and the Court is required to contribute at an actuarially determined rate. The current rate was 12.48 of annual covered payroll through June 30, 1997 and 13.22 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 years ended August 31, 1997, 1998 and 1999 were \$2,919, 1,457 and 1,317, respectively, equal to the required contributions for each year.

Louisiana Municipal Employees' Retirement System:

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

NOTES TO FINANCIAL STATEMENTS

Note 6. Changes in Agency Funds

A summary of changes in agency funds is as follows:

	Balance, September 1, <u>1998</u>	Additions	Retentions	Balance, August 31, <u>1999</u>
Cash	\$ 46,130	\$ 43,668	\$ 46,847	\$ 43,668
Accounts receivable	-	330	-	330
Due from other funds	-	3,308	-	3,308
	<u>\$ 46,130</u>	<u>\$ 47,306</u>	<u>\$ 46,847</u>	<u>\$ 47,306</u>
Payroll tax payable	\$ 53	\$ 48	\$ 53	\$ 48
Due to other funds	-	3,463	-	3,463
Unsettled deposits	46,881	42,968	46,880	42,968
	<u>\$ 46,934</u>	<u>\$ 46,480</u>	<u>\$ 46,933</u>	<u>\$ 46,480</u>

Note 7. Interfund Receivables and Payables

	Interfund Receivables	Interfund Payables
Special revenue funds:		
State court	\$ -	\$ 43
Agency funds:		
Civil court	43	3,463
Small claims	3,463	-
	<u>\$ 3,506</u>	<u>\$ 3,506</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.

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

CITY COURT OF CROSBY
ALL SPECIAL REVENUE FUNDS

COMPARING BALANCE SHEET

August 31, 1997

With Comparative Totals for August 31, 1996

ASSETS	City Court Fund	State Court Fund
CURRENT ASSETS		
Cash	\$ 300	\$ 31,268
Due from other governments	<u> -</u>	<u> -</u>
Total assets	<u>\$ 300</u>	<u>\$ 31,268</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ -	\$ -
Payroll tax payable	262	291
Due to other funds	<u> -</u>	<u> 43</u>
Total liabilities	\$ 262	\$ 334
FUND BALANCE - UNRESERVED		
	<u> 38</u>	<u>36,837</u>
Total liabilities and fund balance	<u>\$ 300</u>	<u>\$ 31,268</u>

Juvenile Fund	Totals	
	1992	1991
\$ 8,680	\$ 44,360	\$ 55,833
<u>-</u>	<u>-</u>	<u>1,888</u>
<u>\$ 8,680</u>	<u>\$ 44,360</u>	<u>\$ 57,721</u>
\$ -	\$ -	\$ 4,470
-	899	558
<u>-</u>	<u>42</u>	<u>-</u>
\$ -	884	\$ 5,058
<u>4,498</u>	<u>43,376</u>	<u>52,826</u>
<u>\$ 4,498</u>	<u>\$ 44,360</u>	<u>\$ 57,721</u>

CITY COURT OF CROWLEY
ALL SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended August 31, 1997

With Comparative Totals For Year Ended August 31, 1996

	City Court Fund	State Court Fund
Revenues:		
Fees	\$ 33,600	\$ 63,615
Intergovernmental:		
Appropriations from City of Crowley	13,500	-
Appropriations from Acadia Parish Police Jury	-	38,500
Interest Income	4	1,363
Other	-	134
Total revenues	<u>\$ 47,104</u>	<u>\$83,612</u>
Expenditures:		
Current:		
General government:		
Salaries	\$ 29,656	\$ 30,813
Payroll taxes	327	1,849
Retirements - Judge	2,321	714
Supplies and sundries	2,321	59,311
Louisiana Commission on Law Enforcement Fee	1,194	1,439
Crime Lab Fee	3,320	8,130
Crime victim reparation fee	1,218	3,093
Indigent Defender fee	19,329	19,680
Audit and accounting	-	9,679
Trial Court Management Information System fee	1,326	1,320
Traumatic Head and Spinal Cord Injury fee	810	940
Drug abuse education and treatment fee	-	93
Dues and subscriptions	-	2,237
Other	918	2,738
Capital outlays	3,863	9,368
Total expenditures	<u>\$ 53,835</u>	<u>\$83,719</u>
Excess (deficiency) of revenues over expenditures	\$ (6,731)	\$ 193
Other financing sources (uses):		
Transfer from other funds	\$ 9,749	\$ -
Transfer to other funds	-	(6,740)
	<u>\$ 9,749</u>	<u>\$ (6,740)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 2,988	\$ (6,547)
Fund balances, beginning	62	36,388
Fund balances, ending	<u>\$ 30</u>	<u>\$ 29,841</u>

Journalia Fund	Totals	
	1951	1952
\$ 1,500	\$ 98,318	\$ 97,281
-	12,580	10,932
-	38,500	38,500
178	1,725	807
-	754	683
<u>\$ 1,678</u>	<u>\$141,387</u>	<u>\$148,203</u>

\$ -	\$ 58,971	\$ 45,120
-	1,372	1,359
-	2,995	1,487
299	12,007	13,871
-	2,627	2,387
-	13,750	11,530
-	8,742	7,876
-	24,623	29,850
-	8,678	11,820
-	2,874	2,348
-	1,793	1,323
-	30	300
-	2,117	1,778
-	1,638	5,883
-	14,223	-
<u>\$ -</u>	<u>\$128,673</u>	<u>\$118,224</u>

\$ 1,168 \$ 18,408 \$ 15,787

\$ -	\$ 9,783	\$ 29,750
-	18,763	18,350
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\$ 1,184 \$ (8,618) \$ 13,787

5,308 51,054 26,237

\$ 6,492 \$ 42,436 \$ 40,024

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 restitution.

Traffic Fund - This fund is an imprest account which accounts for the collection and distribution of traffic fines.

CITY COURT OF ORSLEY
 ALL ASSET FUND

COMBINED BALANCE SHEET
 August 31, 1997

With Comparative Totals for August 31, 1996

ASSETS	Civil	Small	Restitution	Trespass	Totals	
	Court Fund	Claims Fund			Fund	Fund
Cash	\$ 22,042	\$ 18,474	\$ 1,798	\$ 1,338	\$ 42,652	\$ 43,130
Accounts receivable	168	170	-	-	338	-
Due from other funds	<u>65</u>	<u>1,483</u>	<u>-</u>	<u>-</u>	<u>1,548</u>	<u>-</u>
Total assets	<u>\$ 22,275</u>	<u>\$ 19,127</u>	<u>\$ 1,798</u>	<u>\$ 1,338</u>	<u>\$ 44,538</u>	<u>\$ 43,130</u>
LIABILITIES						
Payroll tax payable	\$ 48	\$ -	\$ -	\$ -	\$ 48	\$ 33
Due to other funds	1,463	-	-	-	1,463	-
Unsettled deposits	<u>19,553</u>	<u>19,582</u>	<u>1,398</u>	<u>1,338</u>	<u>41,913</u>	<u>41,973</u>
Total liabilities	<u>\$ 21,064</u>	<u>\$ 19,582</u>	<u>\$ 1,398</u>	<u>\$ 1,338</u>	<u>\$ 43,382</u>	<u>\$ 41,973</u>

CITY COURT OF CHESTER
CIVIL COURT FEE

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended August 31, 1993

ASSETS	Balance, Sept. 1, 1992	ADDITIONS	DEDUCTIONS	Balance, August 31, 1993
Cash	\$ 25,063	\$ 28,908	\$ 31,128	\$ 22,843
Accounts receivable	-	148	-	148
Due from other funds	-	63	-	63
Total assets	<u>\$ 25,063</u>	<u>\$ 29,119</u>	<u>\$ 31,128</u>	<u>\$ 23,054</u>
LIABILITIES				
Payroll tax payable	\$ -	\$ 48	\$ -	\$ 48
Due to other funds	-	3,463	-	3,463
Unsettled deposits	<u>25,063</u>	<u>28,808</u>	<u>28,631</u>	<u>19,511</u>
Total liabilities	<u>\$ 25,063</u>	<u>\$ 33,319</u>	<u>\$ 28,631</u>	<u>\$ 23,022</u>

CITY COURT OF GROVELL
SMALL CLAIMS FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended August 31, 1997

ASSETS	Balance, Sept. 1, 1996	additions	Reductions	Balance, August 31, 1997
Cash	\$ 19,133	\$ 11,818	\$ 13,177	\$ 16,674
accounts receivable	-	170	-	170
Due From other Funds	-	3,463	-	3,463
Total assets	<u>\$ 19,133</u>	<u>\$ 15,451</u>	<u>\$ 13,177</u>	<u>\$ 21,407</u>
LIABILITIES				
Payroll tax payable	\$ 29	\$ -	\$ 29	\$ -
Unsettled deposits	<u>19,104</u>	<u>15,451</u>	<u>9,906</u>	<u>20,649</u>
Total liabilities	<u>\$ 19,133</u>	<u>\$ 15,451</u>	<u>\$ 9,935</u>	<u>\$ 20,649</u>

CITY COURT OF CHEWLEY
 RESTITUTION FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended August 31, 1997

	Balance, Sept. 3, 1996	Additions	Reductions	Balance, August 31, 1997
ASSETS				
Cash	<u>\$ 3,359</u>	<u>\$ 1,191</u>	<u>\$ 2,192</u>	<u>\$ 2,358</u>
LIABILITIES				
Unsettled deposits	<u>\$ 1,318</u>	<u>\$ 2,021</u>	<u>\$ 1,792</u>	<u>\$ 1,547</u>

CITY COURT OF CHEWLEY
TREASURY FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended August 31, 1997

	Balance, Sept. 1, <u>1996</u>	Additions	Subtractions	Balance, August 31, <u>1997</u>
ASSETS				
Cash	<u>\$ 1,012</u>	<u>\$ 1,021</u>	<u>\$ 118</u>	<u>\$ 1,915</u>
LIABILITIES				
Unsettled deposits	<u>\$ 1,012</u>	<u>\$ 1,021</u>	<u>\$ 118</u>	<u>\$ 1,915</u>

**BROUSSARD, POCHE, LEWIS & BREAUX**

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the general purpose financial statements of the City Court of Crawley, Louisiana as of and for the year ended August 31, 1997, and have issued our report thereon dated February 28, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether City Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered City Court's internal control over financial reporting 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 over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, would adversely affect City Court's ability to record, process, summarize and report financial data consistently with the assertions of management in the financial statements. The reportable conditions are described below:

§§7-1 - General Administration

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

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.

§§7-1 - Subsidiary Ledgers

Finding: In reviewing activities for civil, small claims, and restitution funds (agency funds), we noted that subsidiary ledgers are not maintained to account for the unsettled 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.

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

#93-3 - Monthly Court Reports

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

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.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 internal control over financial reporting would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable conditions described above to be material weaknesses.

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

Bennett Barrington
Bennett Barrington, City Judge

Crowley, Louisiana
February 19, 1998