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**ALEXANDRIA CITY COURT  
ALEXANDRIA, LOUISIANA**

**SEPTEMBER 21, 1987**

SEP 21 10:22

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**Release Date 4-15-88**

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Independent Auditor's Report

To the Honorable Judge Edward E. Roberts  
 Alexandria City Court  
 City of Alexandria, Louisiana

We have audited the accompanying general purpose financial statements of Alexandria City Court and the combined individual fund and account group financial statements for Alexandria City Court as of September 30, 1997, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of Alexandria City Court'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 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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 Alexandria City Court, as of September 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combined individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual funds and account group of Alexandria City Court at September 30, 1997, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combined individual fund and account group financial statements. The accompanying financial information listed as "Supplementary Data" in the table of contents is presented for purposes of additional analysis and is not a required part of the combined individual fund and account group financial statements of Alexandria City Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose combined individual fund and



account group financial statements and, in our opinion, is fairly stated in all material respects in relation to such financial statements of each of the respective individual funds and account group taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for the year in which we expressed an unqualified opinion on the combined individual fund and account group financial statements of Alexandria City Court.

In accordance with Government Auditing Standards, we have also issued a report dated February 18, 1998, on our consideration of Alexandria City Court's internal control structure and a report dated February 18, 1998, on its compliance with laws and regulations.

  
ROBERT J. SCHAEFER  
Certified Public Accountant

February 18, 1998

**GENERAL PURPOSE FINANCIAL  
STATEMENTS (COMBINED  
STATEMENTS - OVERVIEW)**

**Alexandria City Court  
Combined Balance Sheet  
All Fund Types and Account Groups**

**September 30, 1997**

	GOVERNMENTAL	FIDUCIARY	ACCOUNT	TOTALS	
	FUND TYPE	FUND TYPE	GROUP	(MEMORANDUM ONLY)	
	GENERAL	AGENCY	GENERAL	1997	1996
	FUND	FUNDS	FUND		
			ASSETS		
<b>Assets</b>					
Cash	\$ 181,897	\$ 276,110	\$0	\$ 458,007	\$ 364,284
Investments at cost	115,800	15,000	0	140,800	115,800
Accrued interest receivable	626	304	0	930	494
Due from Alexandria City Manager	11,425	0	0	11,425	7,418
Prepaid expenses	1,276	0	0	1,276	6,823
Due from garbages	0	57	0	57	111
Due from other government	0	0	0	0	1
Due from other funds	0	146	0	146	168
Fixed assets	0	0	283,228	283,228	267,870
<b>Total assets</b>	<b>\$ 311,204</b>	<b>\$ 281,800</b>	<b>\$ 283,228</b>	<b>\$ 812,112</b>	<b>\$ 736,279</b>
<b>Liabilities and fund equity</b>					
<b>Liabilities</b>					
Accounts payable	\$ 1,795	0	\$0	\$ 1,795	\$ 2,838
Other liabilities	865	2,902	0	3,767	855
Advance court costs	0	280,644	0	280,644	360,777
Garbage/rent collections	0	2,234	0	2,234	2,506
Due to other funds	146	0	0	146	171
Court costs payable	0	0	0	0	0
<b>Total liabilities</b>	<b>2,806</b>	<b>283,608</b>	<b>0</b>	<b>286,414</b>	<b>367,145</b>
<b>Fund equity:</b>					
Investment in general fund assets	0	0	185,118	185,118	167,870
Fund balances - Unassigned	318,478	0	0	318,478	321,164
<b>Total fund equity</b>	<b>318,478</b>	<b>0</b>	<b>185,118</b>	<b>503,596</b>	<b>489,034</b>
<b>Total liabilities and fund equity</b>	<b>\$ 54,184</b>	<b>\$ 283,800</b>	<b>\$ 185,118</b>	<b>\$ 812,112</b>	<b>\$ 736,279</b>

The notes to the financial statements are an integral part of this statement.

Alexandria City Court  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances - All Governmental Fund Types

for the fiscal year ended September 30, 1997

	FUND TYPES	
	<u>General</u>	
	<u>1997</u>	<u>1996</u>
		(MEMORANDUM ONLY)
<b>Revenues:</b>		
Court costs	\$ 108,599	\$ 99,813
Interest	6,415	8,322
Department of Public Safety - DWI	1,890	1,929
Postage and copies	<u>2,992</u>	<u>3,465</u>
<b>Total revenues</b>	<u>120,108</u>	<u>118,589</u>
<b>Expenditures:</b>		
Current		
General and administrative	85,413	82,894
Capital outlay	<u>17,299</u>	<u>20,545</u>
<b>Total expenditures</b>	<u>102,792</u>	<u>103,439</u>
<b>Excess of revenues over expenditures</b>	17,316	7,149
<b>Fund balance, October 1</b>	<u>221,164</u>	<u>214,819</u>
<b>Fund balance, September 30</b>	<u>\$ 238,478</u>	<u>\$ 221,968</u>

The notes to the financial statements are an integral part of this statement.

**NOTES TO FINANCIAL STATEMENTS**



**Alexandria City Court**  
**Notes to Financial Statements**

September 30, 1997

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governmental units. The following is a summary of the most significant accounting policies affecting their presentation.

**Fund Accounting**

The accounts of Alexandria City Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three generic fund types and three broad fund categories as follows:

**Governmental Fund -**

**General Fund:**

The General Fund is the general operating fund of Alexandria City Court. It is used to account for all financial resources except those required to be accounted for in another fund.

**Fiduciary Funds -**

**Agency Funds:**

Agency funds are used to account for assets held by Alexandria City Court as an agent for other governmental departments, other organizations and other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Fixed Assets -**

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

**Alexandria City Court**  
**Notes to Financial Statements**

**September 30, 1997**

All fixed assets which are purchased are stated at historical cost. Historical costs include not only purchase price or construction cost, but also ancillary charges to place the asset in its intended location and condition for use. Interest is capitalized in accordance with generally accepted accounting principles with respect to fixed assets. During the fiscal year September 30, 1997, no interest has been capitalized for this purpose.

**Reporting Entity**

In evaluating how to define the Alexandria City Court, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB. The basic - but not only - criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The Alexandria City Court is a potential component unit of the City of Alexandria, Louisiana. However, the Alexandria City Court is a separate reportable entity from the City of Alexandria because it is essentially an autonomous unit. The Judge, an elected official, has the ability to exercise oversight responsibility regarding operations and accountability for fiscal matters. The Alexandria City Court is financially independent of the City of Alexandria, Louisiana.

**Basis of Accounting**

All governmental funds are accounted for using the modified accrual basis of accounting. 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. Expenditures are recorded when the related fund liability is incurred. Court costs are not susceptible to accrual because generally they are not measurable until received in cash.

**Alexandria City Court**  
**Notes to Financial Statements**

**September 30, 1997**

**Memorandum Only - Total Columns**

Total columns on the general purpose financial 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 or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**Cash**

Cash balances are insured to Federal Depository Insurance Corporation limits of \$100,000. Deposits in excess of these limits are secured by collateral held in the pledging bank's trust department. These securities have a fair market value of \$205,152.

**Encumbrances**

The Alexandria City Court does not record encumbrances in their accounting system.

**2. INVESTMENTS**

At September 30, 1997, the Alexandria City Court had certificates of deposit totaling \$140,000. The certificates bear interest ranging from 4.25% to 5.45% and have maturities ranging from six months to one year, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

**3. COURT COSTS PAYABLE**

These various liabilities represent charges against advance court costs deposited for each case and are based on the processing of the case by the judge and/or marshal. As activity occurs in the suit, the advance court costs account is decreased and the related liability account is increased.

**Alexandria City Court**  
**Notes to Financial Statements**

**September 30, 1997**

**4. INTERFUND RECEIVABLES AND PAYABLES**

A summary of the interfund receivables and payables by fund at September 30, 1997, is presented below:

	Interfund Receivables	Interfund Payables
Advance Court Costs Fund	\$146	50
General Fund	___0	146
	<b>\$146</b>	<b>\$146</b>

**5. ADVANCE COURT COSTS**

Advance court costs are deposits made by plaintiffs who file civil suits. These deposits are recorded as a liability. The court acts only as a collection agent for fees in civil matters. As the suits are processed, the various fees earned are paid out on a monthly basis. Thus, the activity in this account is not reflected in the statement of revenues collected and expenditures paid. After a case is dismissed, any excess deposit is refunded to the plaintiff.

**6. GARNISHMENT COLLECTIONS**

The Court acts as a collection agent for garnishments when they are assessed in a civil suit. Ordinarily, the balance in this account represents amounts which have been received by the Court but have not yet been distributed to the person or agency to which they are due.

**7. CHANGES IN GENERAL FUND ASSETS**

A summary of changes in general fund assets follows:

	Balance 10/1/96	Additions	Deletions	Balance 9/30/97
Office furniture and fixtures	\$ 89,393	\$ 0	\$ 0	\$ 89,393
Office equipment	133,375	17,158	0	150,533
Building improvements	84,790	___0	___0	84,790
	<b>\$267,970</b>	<b>\$17,158</b>	<b>\$___0</b>	<b>\$385,128</b>

Alexandria City Court  
Notes to Financial Statements

September 30, 1997

8. COMPENSATED ABSENCES

The Alexandria City Court's obligation for employees' rights to receive compensation for future absences (such as vacation) was not material as of September 30, 1997, and, thus, is not recognized in the accompanying financial statements.

9. ECONOMIC DEPENDENCY

All revenues collected for Court Costs are received from the Alexandria City Marshal's office. These monies are expended in the operation of the office of the Alexandria City Court.

10. LITIGATION

As of September 30, 1997, the Alexandria City Court was not a party in any lawsuits as plaintiff or defendant.

11. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of September 30, 1997, the Alexandria City Court had no construction or other significant commitments in process.

12. RETIREMENT COMMITMENTS

The Alexandria City Court contributed \$399 this year to the Parochial Employees' Retirement System of Louisiana on behalf of qualifying individuals employed by the Court. There were six employees of the Court of which one qualified and participated. The Court's covered payroll was \$7,860, and the total payroll for all employees was \$21,996. The participant contributed \$747.

The Parochial Employees' Retirement System of Louisiana required the Court to fund 7.25% of total salary for the first quarter of Alexandria City Court's fiscal year and 7.75% for the other three quarters and the participants to fund 8.50% of total salary. No actuarial data was available on the aforementioned retirement plan.

Alexandria City Court  
Notes to Financial Statements

September 30, 1992

13. **LEASE**

The Alexandria City Court currently is leasing a copier machine from Advanced Office Systems, Inc. for \$278 per month for a term of 36 months ending September 30, 1998.

Future minimum payments required under the lease are as follows:

1998	\$3,106
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**FINANCIAL STATEMENTS  
OF INDIVIDUAL FUNDS  
AND ACCOUNT GROUPS**

### **GENERAL FUND**

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.



**Alexandria City Court  
General Fund  
Balance Sheet**

September 30, 1997

**Assets**

Cash	\$ 102,997
Investments at cost	125,000
Accrued interest receivable	620
Due from Alexandria City Marshal	11,423
Prepaid expenses	<u>1,379</u>
<b>Total assets</b>	<b><u>\$ 341,384</u></b>

**Liabilities and fund balance**

**Liabilities:**

Accounts payable	\$ 1,795
Due to other fund	140
Other liabilities	<u>865</u>
<b>Total liabilities</b>	<b><u>2,800</u></b>

**Fund balance:**

Unreserved	
Undesignated	<u>338,478</u>

**Total fund balance** 338,478

**Total liabilities and fund balance** \$ 341,384

The notes to the financial statements are an integral part of this statement.

**Alexandria City Court**  
**General Fund - Statement of Revenues, Expenditures**  
**And Changes in Fund Balance**

**for the fiscal year ended September 30, 1997**

<b>Revenues:</b>	
Court costs	\$ 100,918
Interest	6,413
Department of Public Safety - DPW	3,850
Postage and copies	<u>2,903</u>
<b>Total revenues</b>	<u>113,084</u>
<b>Expenditures:</b>	
Current:	
General and administrative	85,433
Capital outlay	<u>17,389</u>
<b>Total expenditures</b>	<u>102,822</u>
<b>Excess of revenues over expenditures</b>	17,264
<b>Fund balance, October 1</b>	<u>221,164</u>
<b>Fund balance, September 30</b>	<u>\$ 238,428</u>

The notes to the financial statements are an integral part of this statement.

**AGENCY FUNDS**

To account for assets held by Alexandria City Court as an agent for others.

Alexandria City Court  
Agency Funds  
Combined Balance Sheet

September 30, 1997

<b>Assets</b>	<b>Advance Court Costs</b>	<b>Garnishments</b>	<b>Total</b>
Cash	\$ 268,133	\$ 2,208	\$ 270,341
Investments at cost	15,000	0	15,000
Accrued interest receivable	264	0	264
Due from garnishee	0	57	57
Due from other government	0	0	0
Due from other funds	146	0	146
<b>Total assets</b>	<b>\$283,543</b>	<b>\$ 2,265</b>	<b>\$ 285,808</b>
<b>Liabilities</b>			
Advance court costs	\$ 280,644	50	\$ 280,694
Garnishment collections	0	2,214	2,214
Other liabilities	1,899	1	1,902
<b>Total liabilities</b>	<b>\$ 282,543</b>	<b>\$ 2,265</b>	<b>\$ 284,808</b>

The notes to the financial statements are an integral part of this statement.

**Alexandria City Court  
Advance Court Costs Fund  
Balance Sheet**

September 30, 1997

**Assets**

Cash	\$ 268,133
Investments at cost	15,089
Accrued interest receivable	264
Due from general fund	<u>140</u>
<b>Total assets</b>	<b><u>\$ 283,544</u></b>

**Liabilities**

Advance court costs	\$ 280,644
Due to city and police jury	<u>2,899</u>
<b>Total liabilities</b>	<b><u>\$ 283,543</u></b>

The notes to the financial statements are an integral part of this statement.

**Alexandria City Court  
Garnishments Fund  
Balance Sheet**

September 30, 1997

**Assets**

Cash	\$ 1,200
Due from garnisher	<u>57</u>
<b>Total assets</b>	<b><u>\$ 1,257</u></b>

**Liabilities**

Garnishments collections	\$ 1,254
Other liabilities	<u>3</u>
<b>Total liabilities</b>	<b><u>\$ 1,257</u></b>

The notes to the financial statements are an integral part of this statement.

**GENERAL FIXED ASSETS ACCOUNT GROUP**

To account for all general fixed assets owned by the Alexandria City Court.

Alexandria City Court  
Statement of General Fund Assets

September 30, 1997

**General fixed assets at cost:**

Office furniture and fixtures	\$ 68,999
Office equipment	190,833
Building improvements	<u>64,700</u>
	<u>\$ 285,228</u>

**Investment in general fixed assets:**

General fund	<u>\$ 285,228</u>
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The notes to the financial statements are an integral part of this statement.



## SUPPLEMENTARY DATA

Alexandria City Court  
General Fund  
Schedule of Expenditures

for the fiscal year ended September 30, 1997

**Schedule I**

**General and administrative**

Salaries	325,886
Payroll taxes	221
Computer services	279
Equipment lease	3,491
Employee benefit - dental insurance	2,603
Extra help	243
Insurance	1,813
Office supplies	9,693
Repairs and maintenance	6,380
Retirement	999
Professional fees	7,660
Postage	4,159
Dues, subscriptions and books	2,788
Uniforms	3,668
Janitorial	1,218
Seminars	15,231
Flowers	<u>143</u>
Total general and administrative	<u><b>385,433</b></u>

The notes to the financial statements are an integral part of this statement.



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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 Auditing Standards**

To the Honorable Judge Edward E. Roberts  
Alexandria City Court  
Alexandria, Louisiana

We have audited the general purpose financial statements of Alexandria City Court, Alexandria, Louisiana, as of and for the year ended September 30, 1997, and have issued our report thereon dated February 18, 1998.

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 Alexandria City Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, consensus 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.

Solely to assist us in planning and performing our audit, we made a study and evaluation of the internal control structure of Alexandria City Court. That study and evaluation was limited to a preliminary review of the structure to obtain an understanding of the control environment and the flow of transactions through the accounting system. Because of lack of segregation of duties in the handling and recording of assets, our study and evaluation did not extend beyond this preliminary review phase.

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 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the management of Alexandria City Court. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

  
ROBERT M. STRECHER & COMPANY  
Certified Public Accountants

February 18, 1998



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**Independent Auditors' Report on Compliance Based on an Audit of  
General Purpose Financial Statements Performed in  
Accordance With Government Auditing Standards**

The Honorable Judge Edward E. Roberts  
Alexandria City Court  
Alexandria, Louisiana

We have audited the general purpose financial statements of Alexandria City Court, as of and for the year ended September 30, 1997, and have issued our report thereon dated February 18, 1998.

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 and contracts applicable to Alexandria City Court is the responsibility of Alexandria City Court's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of Alexandria City Court's compliance with certain provisions of laws, regulations and contracts. 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 the management of Alexandria City Court. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

  
OESTRICHER & COMPANY  
Certified Public Accountants

February 18, 1998

