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City Judge  
City Court of Oakdale and  
Ward 5 of Allen Parish, Louisiana  
A Component Unit of the  
City of Oakdale, Louisiana  
Financial Statements

For the Twenty-four Months Ended December 31, 1997

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the parish, or reviewed entity and other appropriate public officials. This report is available for public inspection at the Bayou Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 7/25/98

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# KNIGHT & MASNEN

*Certified Public Accountants*

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A PROFESSIONAL ACCOUNTING CORPORATION

Coan L. Knight, Jr., CPA  
K. Martin Masden, CPA

June 23, 1998

Associates  
John E. Thorton II, CPA  
Kathleen S. Bolgaard, CPA

## Independent Auditors' Report

Perrell Fontenot, City Judge  
City Court of Ouibala, Louisiana

We have audited the accompanying general purpose financial statements of the City Judge, City Court of Ouibala and Ward 3 of Allen Parish, Louisiana (the Judge's Office) a component unit of the City of Ouibala, Louisiana as of and for the twenty-four months ended December 31, 1997, as listed in the table of contents. These general purpose statements are the responsibility of the Judge's Office. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the 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 financial statements 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 Judge's Office of December 31, 1997, and the results of its operations for the twenty-four months then ended in conformity with generally accepted accounting principles.

We also previously audited, in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of DMB Circular A-133, *Audit of State and Local Governments*, the general purpose financial statements of the Allen Parish Child and Family Services Plan (the Plan) for the City Judge, City Court of Ouibala and Ward 3 of Allen Parish, Louisiana (the Judge's Office) a component unit of the City of Ouibala, Louisiana as of and for the twelve months ended December 31, 1996, and we expressed an unqualified opinion on those general purpose financial statements. For reporting purposes the Plan is presented as a Special Revenue Fund of the Court.



KNIGHT & MASNEN

## General Purpose Financial Statements (Combined Statements – Overview)

CITY JUDGE  
CITY COURT OF OAKDALE AND  
WARD 5 OF ALLEN PARISH, LOUISIANA  
A Component Unit of the City of Oakdale, Louisiana  
Condensed Balance Sheet - All Fund Types and Account Group  
December 31, 1997

	Governmental Fund Type		Fiduciary Fund Type	Account Group, General	Total (Nonconsolidation Only)
	General Fund	Special Revenue	Agency Fund	Fund Assets	
<b>Assets</b>					
Cash and cash equivalents	\$ 61,000	\$ 228	\$ 4,740	\$ -	\$ 71,833
Accounts receivable	-	23,199	-	-	23,199
Fixed assets	-	-	-	83,690	83,690
<b>Total Assets</b>	<b>\$ 61,000</b>	<b>\$ 23,427</b>	<b>\$ 4,740</b>	<b>\$ 83,690</b>	<b>\$ 178,857</b>
<b>Liabilities and Fund Equity</b>					
<b>Liabilities</b>					
Payroll taxes payable	\$ 894	\$ -	\$ -	\$ -	\$ 894
Accounts and notes payable	3,471	-	-	-	3,471
Due to others	-	20,427	1,768	-	23,199
Advance costs	-	-	2,573	-	2,573
Accrued interest	624	-	-	-	624
<b>Total Liabilities</b>	<b>\$ 6,989</b>	<b>\$ 23,427</b>	<b>\$ 4,740</b>	<b>\$ -</b>	<b>\$ 35,583</b>
<b>Fund Equity</b>					
Contributed capital	\$ 1,273	\$ -	\$ -	\$ -	\$ 1,273
Investment in general fund assets	-	-	-	83,690	83,690
<b>Fund Balance</b>					
Restricted	-	-	-	-	-
Unreserved/un-designated	88,824	-	-	-	88,824
<b>Total Fund Equity</b>	<b>88,824</b>	<b>-</b>	<b>-</b>	<b>83,690</b>	<b>145,756</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 67,895</b>	<b>\$ 23,427</b>	<b>\$ 4,740</b>	<b>\$ 83,690</b>	<b>\$ 178,857</b>

The accompanying notes are an integral part of the financial statements.

**CITY RIDGE**  
**CITY COURT OF ORLANDO AND**  
**WARD 5 OF ALLEN PARKER, FLORIDA**  
 A Component Unit of the City of Orlando, Louisiana  
 Combined Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - All Governmental Fund Types  
 For the Twenty-four Months Ended December 31, 1997

	Governmental Fund Types		Totals (Microcomputer Only)
	General	Special Revenue	
<b>Revenues</b>			
Grant income	\$ 197,685	\$ -	\$ 197,685
Other income	30,844	-	30,844
Grant	<u>227,529</u>	<u>-11,197</u>	<u>216,332</u>
<b>Total Revenues</b>	<u>215,188</u>	<u>-11,197</u>	<u>203,991</u>
<b>Expenditures</b>			
<b>Current</b>			
<b>General Government</b>			
Office expense	30,598	-	30,598
Salaries, payroll taxes and benefits	148,049	178,323	327,371
Operating services	16,780	23,158	39,938
Professional fees	24,924	183,585	208,519
Travel and seminar	12,021	29,508	41,529
Capital outlay	14,454	-	14,454
Leasehold improvement	18,023	-	18,023
Repairs and maintenance	6,928	-	6,928
Telephone	10,644	-	10,644
Supplies	-	77,112	77,112
Equipment	-	27,044	27,044
Interest cost	-	42,457	42,457
<b>Total Expenditures</b>	<u>222,482</u>	<u>-11,197</u>	<u>211,285</u>
<b>Excess of Revenues Over Expenditures</b>	<b>32,738</b>	<b>-</b>	<b>32,738</b>
<b>Fund Balance, January 1, 1996</b>	<u>26,096</u>	<u>-</u>	<u>26,096</u>
<b>Fund Balance, December 31, 1997</b>	<u>\$ 58,834</u>	<u>\$ -</u>	<u>\$ 58,834</u>

The accompanying notes are an integral part of the financial statements.

**CITY JUDGE**  
**CITY COURT OF OAKDALE AND**  
**WARD 5 OF ALLEN PARISH, LOUISIANA**  
A Component Unit of the City of Oakdale, Louisiana  
Notes to the Financial Statements  
December 31, 1997

**Note 1 - Summary of Significant Accounting Policies**

The City Judge, City Court of Oakdale and Ward 5 of Allen Parish, Louisiana a component unit of the City of Oakdale, Louisiana, was established by Louisiana Revised Statute 13:2459. Its territorial jurisdiction extends throughout Ward 5 of Allen Parish in which the City of Oakdale is located. The Court is composed of a city judge (elected), a ward marshal (elected) and a city clerk (appointed by the city judge). Court costs are assessed by the city judge in all criminal matters including traffic violations. These costs are utilized in operation of the court. Costs are deposited into separate special accounts for the ward marshal and the city judge.

The Allen Parish CCM and Family Services Plan (the Plan) is a collaborative effort of individuals and agencies in Allen Parish and adjacent parishes that deliver services in Allen Parish. These agencies include, but are not limited to: Allen Mental Health, Office of Community Services, F.I.N.S., Allen Detourals, Office of Probation and Parole of the Department of Corrections, Office of Probation and Parole, I.T.C. from Lake Charles, Louisiana, the Allen Parish District Attorney's Office and his coordinator for Substance Abuse, the Allen Parish Office of Public Health and the Oakdale City Court. The Oakdale City Court serves as fiscal agent for the agencies rendering services. The Allen Parish CCM and Family Services Board (the Board), a non-profit organization, acts as an oversight agency to monitor and coordinate the services to be delivered. An administrator employed by the Board is responsible for the monitoring process.

The purpose of the Plan is to address the most crucial areas of need in Allen Parish. The five areas the Plan will concentrate on are: Public health; juvenile justice; recreation programs for children; Parenting Skills and Behavior Change Intervention. The goal of the Plan is to improve the standard of living in Allen Parish through stabilizing the family, protecting the children and educating and training parents in proper parenting strategies. The individuals and agencies participating in the Plan administer programs to accomplish this goal.

The Plan is accounted for in the financial statements of the Court as a Special Revenue Fund as further discussed in Note 6 - Fund Accounting.

The accompanying statements of the City Judge, City Court of Oakdale and Ward 5 of Allen Parish Louisiana (Judge's Office) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied 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 of the Judge's Office.

**CITY JUDGE**  
**CITY COURT OF GRADDALE AND**  
**WARD 3 OF ALLEN PARISH, LOUISIANA**  
**A Component Unit of the City of Oakdale, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 1997**

**Note 1 - Summary of Significant Accounting Policies, Continued**

**A. Financial Reporting Entity**

For financial reporting purposes the Judge's Office is a component unit of the City of Oakdale, Louisiana (the City), the governing body of the City. The accompanying financial statements present information only on the funds and account groups maintained by the Judge's Office and do not present information on the City and the governmental services provided by it.

**B. Fund Accounting**

The Judge's Office uses funds and account groups to report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. In this financial statement, funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The fund classifications and a description of the existing fund type follow:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The fiduciary fund used by the Judge's Office consists of three agency funds: Rent and Rentwater, Civil Fee Fund, Cash Bond Fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

An account group 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 an expendable available financial resource. An account group is concerned only with the measurement of financial position and is not involved with measurement of results of operations. The only account group presently used by the Judge's Office is that for general fund assets.

**C. Basis of Accounting**

All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available or not current assets. Penalties, fines, and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Intergovernmental revenue and interest income is accrued when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available. Expenses are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.



**CITY JUDGE  
CITY COURT OF GARDALÉ AND  
WARD 5 OF ALLEN PARISH, LOUISIANA  
A Component Unit of the City of Oakdale, Louisiana  
Notes to the Financial Statements  
December 31, 1993**

**Note 1 - Summary of Significant Accounting Policies, Continued**

**D. Budgets**

The Judge's Office does not adopt a budget for any of its funds, except its Special Revenue Fund, and is not required to by state law. The Plan prepares an annual budget on the grantor's fiscal year, which is September through August. Since the adopted budget is on a fiscal year different from the year reported, no budgetary comparison is presented in this report.

**E. Fixed Assets**

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

In the Special Revenue Fund, all expenditures pertain to equipment in the Statement of Revenues, Expenditures and Changes in Fund Balance and for expendable equipment and are not accounted for as general fixed assets.

**F. Fund Columns on Combined Statements - Overview**

The total column on the combined statements - overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations or changes in financial position 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.

**G. Advance Cost**

Advance cost represents money received in connection with civil suits. The plaintiff of each civil suit is required to make an advance payment to cover the cost incurred by the court in processing the suit. These cash advances remain in the advance cost account until they are named by the court, at which time they are disbursed to the proper entities, or until the case has been dismissed and the remaining amount is refunded.

**H. Cash and Cash Equivalents**

Cash includes accounts in demand deposits and cash equivalents include investments with a maturity date of 91 days or less.

**CITY JUDGE  
CITY COURT OF OGDEN, AND  
WARD 3 OF ALLEN PARISH, LOUISIANA**  
*A Component Unit of the City of Ogdén, Louisiana*  
**Note to the Financial Statements  
December 31, 1997**

**Note 2 - Court Operation**

Fines collected by the Court are required to be remitted to the City of Ogdén, when prosecution is on behalf of the City, to the Allen Parish Police Jury when the prosecution is on behalf of the state or parish and to other various state agencies as required by law. Article 889.1 allows the Court to keep a portion of fines collected to defray operation of the court.

Court costs are assessed by the City Judge in both criminal and civil cases under the authority of Louisiana Revised Statutes 13:2891 and 13:2899. Costs collected in criminal cases (excluding traffic violations) are used to pay the operational expenses of the court. The Judge receives no fees in criminal matters, including peace bonds. Court costs collected in civil cases are paid to the City Judge, the City Marshal and other agencies.

The City of Ogdén and the Police Jury of Allen Parish pay salary payments directly to the city Judge and the city Court Clerk. The Judge's Office supplements the City Court Clerk's salary. The City Court is provided office space by the City of Ogdén without charge.

The Allen Parish Child and Family Services Plan receives its funding from the State of Louisiana, Department of Social Services, Office of Community Services (OCS). The Plan operates using the agencies involved to run its various programs. Each program submits a summary of monthly expenditures to the Judge's Office for reimbursement. The Judge's Office consolidates the summary and submits it to OCS for payment. When the Judge's Office receives payment the programs are reimbursed. The Judge's Office receives the administrative portion of the grant as fiscal agent to defray costs of the audit and other general administrative costs. Funding for the Plan is contingent on OCS receiving funding from the U.S. Department of Health and Human Services.

**Note 3 - Cash and Cash Equivalents**

Under state law, the Judge's Office may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Judge's Office may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana.

At December 31, 1997, the Judge's Office had cash and cash equivalents totaling \$67,000 as follows:

Demand deposits	\$ 64,176
Certificate of deposit	<u>2,824</u>
Total	<u>\$ 67,000</u>

CITY JUDGE  
CITY COURT OF ORDALE AND  
WARD 5 OF ALLEN PARISH, LOUISIANA  
A Component Unit of the City of Ordale, Louisiana  
Notes to the Financial Statements  
December 31, 1997

**Note 3 - Cash and Cash Equivalents, continued**

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge or securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. The securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank. Cash and cash equivalents (adjusted bank balances) at December 31, 1997, are secured as follows:

Bank balances	<u>\$ 95,662</u>
Federal deposit insurance	<u>\$ 95,662</u>

**Note 4 - Changes in General Fixed Assets**

The changes in general fixed assets follows:

	Balance			Balance	
	January 1, 1996	Additions	Deductions	December 31, 1997	
Machinery and equipment	\$ 62,770	\$ 21,166	\$ -	\$ 83,936	
Furniture and fixtures	4,465	3,380	-	7,845	
<b>Total</b>	<u>\$ 67,235</u>	<u>\$ 24,546</u>	<u>\$ -</u>	<u>\$ 91,781</u>	

**Note 5 - Retirement Commitments**

**Louisiana State Employees' Retirement System**

On behalf of the Judge, the Judge's Office contributes to the Louisiana State Employees Retirement System (the system), a cost sharing multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. All state employees except certain classes excluded by statute become members of the System as a condition of employment unless they elect to continue as a contributing member in any other retirement system for which they are eligible for membership. Elected officials and officials appointed by the governor may, at their option, become members of the system.

The system also provides retirement, death and disability benefits to plan members and beneficiaries. 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. This report may be obtained by writing to Louisiana State Employees Retirement System, P.O. Box 44113, Baton Rouge, LA 70804-4213 or by calling (800) 356-9000.

**CITY JUDGE  
CITY COURT OF ORLEANS AND  
WARD 5 OF ALLEN PARISH, LOUISIANA  
A Component Unit of the City of Ordeale, Louisiana  
Notes to the Financial Statements  
December 31, 1997**

**Note 5 - Retirement Commitments, continued**

Covered employees are required by state statute to contribute 11.5 percent of their salary to the plan. The Judge's Office is required by the same statute to contribute 11.8 percent. The Judge's Office's contributions to the system for the years ended December 31, 1997, 1996 and 1995 were \$1,471, \$1,098 and \$1,431, respectively, equal to the required contributions for each year.

**Municipal Employees' Retirement System of Louisiana**

On behalf of all eligible employees, other than the Judge, the Judge's Office contributes to the Municipal Employees Retirement System (the System), a cost sharing multiple-employer, public retirement system (MERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans (Plan A and plan B). Employees are members of Plan B.

The System also provides retirement, death and disability benefits to plan members and beneficiaries. Benefits are established by state statute. The Municipal Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to Municipal Employees Retirement System, 7657 Office Park Blvd., Baton Rouge, LA 70809 or by calling (504) 933-4833.

Covered employees are required by state statute to contribute 4 percent of their salary to the plan. The Judge's Office is required by the same statute to contribute 3 percent. In addition, contributions to the System include 1/2 of one percent of the taxes shown to be collected by the sheriff of each respective parish, except Orleans Parish. The Judge's Office's contributions to the system for the years ended December 31, 1997, 1996 and 1995 were \$1,835, \$1,243 and \$1,283, respectively, equal to the required contributions for each year.

**Note 6 - Risk Management**

The Judge's Office is exposed to various risks of loss related to acts, damage to, theft of and destruction of assets, errors and omissions, injuries to employees and the public; and natural disasters. The Court is covered by the City of Ordeale's commercial insurance, including workers' compensation and employer health and accident insurance. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

CITY JUDGE  
CITY COURT OF OAKDALE AND  
WARD 3 OF ALLEN PARISH, LOUISIANA  
A Component Unit of the City of Oakdale, Louisiana  
Notes to the Financial Statements  
December 31, 1997

**Note 7 - Changes in Agency Fund Assets and Liabilities**

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1997
<b>Civil Fee Fund</b>				
<b>Assets</b>				
Cash	\$ 2,418	\$ 62,033	\$ 61,659	\$ 2,792
<b>Liabilities</b>				
Due to others	\$ 2,418	\$ 62,033	\$ 61,659	\$ 2,792
<b>Cash Bond Fund</b>				
<b>Assets</b>				
Cash	\$ 2,970	\$ 3,738	\$ 4,411	\$ 1,687
<b>Liabilities</b>				
Due to others	\$ 2,970	\$ 3,738	\$ 4,411	\$ 1,687
<b>Fines and Restitution Fund</b>				
<b>Assets</b>				
Cash	\$ 10	\$ 398,812	\$ 398,771	\$ 11
<b>Liabilities</b>				
Due to others	\$ 10	\$ 398,812	\$ 398,771	\$ 11

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# KNIGHT MADDEN

*Certified Public Accountants*

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A PROFESSIONAL ACCOUNTING CORPORATION

Court I. Knight, Jr., CPA  
K. Martin Madden, CPA

June 22, 1998

Associates  
John E. Thawin II, CPA  
Kathleen S. Belgard, CPA

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

Ferris Pasalar, City Judge  
City Court of Oakdale, Louisiana

We have audited the general purpose financial statements of the City Judge, City Court of Oakdale and Ward 5 of Allen Parish, Louisiana, (the Judge's Office) a component unit of the City of Oakdale, Louisiana as of and for the twenty-four months ended December 31, 1997, and have issued our report thereon dated June 22, 1998.

We conducted our audit in accordance with generally accepted auditing standards, *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 Judge's Office 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 principles that are free of material misstatement. Also, projections 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.

In planning and performing our audit of the general purpose financial statements of City Judge, City Court of Oakdale, Louisiana for the twenty-four months ended December 31, 1997, 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.

Ferrill Fuslier, City Judge  
City Court of Oshkosh, Louisiana

A material weakness is a condition in which the design or operation of one or more of the specific 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 operations that we consider to be material weaknesses as defined above.

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



KENNETH MASHEIM

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# KNIGHT MAsDEN

*Certified Public Accountants*

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A PROFESSIONAL ACCOUNTING CORPORATION

Coan I. Knight, Jr., CPA  
K. Martin Masden, CPA

June 22, 1998

Associates:  
John E. Thorton II, CPA  
Kathleen S. Belgard, CPA

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

Parrot Paudler, City Judge  
City Court of Ouldele, Louisiana

We have audited the general purpose financial statements of the City Judge, City Court of Ouldele and Ward 5 of Allen Parish, Louisiana, (the Judge's Office) a component unit of the City of Ouldele, Louisiana for the twenty-four months ended December 31, 1997, and have issued our report thereon dated June 22, 1998.

We conducted our audit in accordance with generally accepted auditing standards, 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.

Compliance with laws, regulations, and grants applicable to the City Judge, City Court of Ouldele and Ward 5 of Allen Parish, Louisiana is the responsibility of the management of the Judge's Office. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Judge's Office 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.

The results of our tests indicate that, with respect to the items tested, the Judge's Office complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Judge's Office had not complied, in all material respects, with those provisions.

This report is intended for the information of the Judge's Office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

  
KNIGHT & MAsDEN