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18TH ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE
FINANCIAL REPORT
FOR THE YEAR ENDED
SEPTEMBER 30, 1967

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, gratis and other appropriate public officials. The report is available for public inspection at the State House of Representatives of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 4-15-98

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Mr. Donald Rosetto, Program Director
18th Annual Governor's Conference
on Juvenile Justice
Lake Charles, Louisiana

We have compiled the accompanying balance sheet of the 18th Annual Governor's Conference on Juvenile Justice as of September 30, 1997, and the related statement of revenues, expenditures and changes in fund balance and statement of revenues, expenditures and changes in fund balance budget (GASB basis) and actual and supplementary information, as listed in the table of contents, for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Gus Schram & Co., Ltd.

March 3, 1998



18TH ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE
BALANCE SHEET
AS OF SEPTEMBER 30, 1997

	<u>1997</u>
ASSETS	
Current Assets:	
Cash	\$ 81,042
Grant Receivable	32,000
Accounts Receivable	<u>522</u>
TOTAL ASSETS	\$ <u>113,564</u>
LIABILITIES AND EQUITY	
Liabilities:	
Accounts Payable	\$ <u>68,593</u>
Total Liabilities	68,593
Fund Equity:	
Fund Balance:	
Unreserved	<u>30,271</u>
Total Fund Balance	<u>30,271</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>113,564</u>

Unaudited - See Accountants' Report



16TH ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
FOR THE YEAR ENDED SEPTEMBER 30, 1987

	<u>1987</u>
REVENUES	
Intergovernmental	\$ 36,000
Registration Fees	39,434
Sponsor Registration	<u>1,250</u>
Total Revenues	75,684
EXPENDITURES	
Current:	
Consulting Fees	6,000
Travel	64,161
Other Costs	<u>12,634</u>
Total Expenditures	82,795
Excess (Deficiency) of Revenues over Expenditures	(7,111)
FUND BALANCE	
Beginning of Year	<u>37,533</u>
End of Year	<u>\$ 30,422</u>

*Unaudited - See Accountant's Report



18TH ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
For The Year Ended September 30, 1997

	Special Revenue Fund Type		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	38,800	\$ 38,080	\$ -0-
Registration Fees	\$ 40,000	39,434	(566)
Sponsorship	1,800	1,550	250
	<u>78,800</u>	<u>75,884</u>	<u>(2,916)</u>
Total Revenues			
EXPENDITURES			
Current			
Contract Services	8,000	8,000	-0-
Travel	63,800	64,132	(1,100)
Audit	2,800	2,807	(37)
Other Direct	<u>11,200</u>	<u>10,596</u>	<u>(604)</u>
	<u>81,800</u>	<u>82,735</u>	<u>(1,734)</u>
Total Expenditures			
Excess (Deficiency) of Revenues over Expenditures	(3,000)	(7,851)	(2,081)
FUND BALANCE			
Beginning of Year	34,000	37,332	3,332
End of Year	\$ <u>29,000</u>	\$ <u>30,271</u>	\$ <u>1,271</u>

*Unaudited - See Accountant's Report

18th ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 18, 1997

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The 18th Annual Governor's Conference on Juvenile Justice is an adjunct organization of the Louisiana Commission on Law Enforcement and the Juvenile Justice and Delinquency Prevention Advisory Board. The purpose and function of the 18th Annual Governor's Conference on Juvenile Justice is to increase the capacity of state and local governments to conduct effective juvenile justice and delinquency prevention programs. The more specific emphasis of the conference is on providing information, resources, and training to approximately 500 individuals in the state's juvenile justice field. It is anticipated collectively these individuals will begin to resolve the system's more serious problems including the appropriate placement and/or delivery of services to the violent, emotionally disturbed, mentally retarded and/or serious offenders with special emphasis on the removal of juveniles from jails. The conference is jointly sponsored by the Juvenile Justice and Delinquency Prevention Advisory Board, Louisiana Commission on Law Enforcement, Office of Juvenile Services, Louisiana Association of Child Care Agencies, Louisiana District Attorney's Association, Louisiana Council of Juvenile Court Judges, and Louisiana Juvenile Detention Association. This report includes all of the funds relating to the conference.

B. PRESENTATION OF STATEMENTS

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by the Louisiana Governmental Audit Guide, as applicable to completion reports for governmental activities.

C. FUND ACCOUNTING

The Agency uses funds and account groups to report 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 relating to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds of the 18th Annual Governor's Conference are classified as a special revenue governmental fund type. The special revenue governmental fund accounts for the 18th Annual Governor's Conference's collection and disbursement of specific or legally restricted monies received from the grantor agency as well as fees received from the various annual conference participants.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable. The Agency considers grant revenue and participant fees susceptible to accrual.

E. BUDGET POLICY

The Grant follows these procedures in establishing the budgetary data reflected in these financial statements.

The Louisiana Commission on Law Enforcement and Administration of Criminal Justice notifies the Agency each year as to the funding levels for the program's grant award.

The Project Director prepares a proposed budget based on the funding levels provided by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice and then submits the budget to the Louisiana Commission on Law Enforcement and Administration of Criminal Justice for approval.

All budgetary appropriations lapse at the end of each fiscal year and grant year (September 30). The budget was not amended during the year. The original budget is presented in these financial statements.



There was an excess of expenditures over appropriations in the amount of \$2,583 resulting from additional expenditures that were incurred in the current year. There was also an unfavorable variance for revenues of \$318.

The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device. The Agency may transfer funds between line items as often as required but must obtain prior approval from the Louisiana Commission on Law Enforcement and Administration of Criminal Justice for funds received under grants from this state agency.

F. ESTIMATES

The preparation of the general purpose financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

NOTE 3. REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, REGISTRATION FEES

Intergovernmental grant revenues and the related fees are recorded in a special revenue governmental fund in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis).

Intergovernmental Grants

Louisiana Commission on Law Enforcement and Administration of Criminal Justice program funds are earned and become susceptible to accrual based upon grant fund requests for reimbursements. The funds are recorded as revenues if the request covers a period in the current fiscal year and the related expenditures to be reimbursed have been recognized (match of revenues and expenditures).

Registration Fees/Accounts Receivable

The registration fees are considered measurable/earned and become susceptible to accrual at the time of the conference. The revenue is based on the number of people attending the conference. The receivable of \$602 is from various conference

attendees. Management does not believe that there is a significant concentration of credit risk with respect to this receivable amount due to the different geographic locations of the attendees.

NOTE 3: CASH

At September 30, 1997, the 18th Annual Governor's Conference on Juvenile Justice had the following balance in its cash account:

	Bank Balance	Book Balance
Hibernia National Bank: Checking	<u>\$62,038</u>	<u>\$61,062</u>

The entire bank balance was covered by Federal Deposit Insurance. Thus, there was no concentration of credit risk with regard to the Agency's cash funds.

NOTE 4: GRANTS RECEIVABLE

Grants receivable at September 30, 1997, consisted of grant requests for expenditures incurred in connection with the conference held on August 27 - August 30, 1997.

Program	Amount
18th Annual Conference	<u>\$15,000</u>

NOTE 5: INCOME TAX STATUS

As a function of the state government, this activity is not subject to income tax.

NOTE 6: ECONOMIC UNCERTAINTY

The conference receives approximately half of its revenue from funds provided through a grant administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The grant amount is appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the conference receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Conference will receive in the next fiscal year.

NOTE 7: CONTINGENCIES

The Conference receives revenues from a federal grant program which is subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the grantor agency and the Conference. Also it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Conference's financial position.

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

Mr. Ronald Rossitto, Program Director
18th Annual Governor's Conference
on Juvenile Justice
Lake Charles, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of the 18th Annual Governor's Conference on Juvenile Justice and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the 18th Annual Governor's Conference on Juvenile Justice's compliance with certain laws and regulations during fiscal year ended September 30, 1993 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000 (if any), and determine whether such purchases were made in accordance with LA-SS 28:2211-2221 (the public bid law).

There were no expenditures during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LA-SS 43:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedure (2)) appeared on the list provided by management in agreed-upon procedure (1).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

7. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the six payments we examined were coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements revealed no written authorization for payment. The individual who authorizes disbursements is located in another city and often gives verbal approval for payment of invoices.

Meetings

8. Obtain a representation letter indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-PS 42:1 through 42:12 (the open meetings law), if applicable, to your oversight agency.

Management provided a copy of the advertisement which was published and a list of the newspapers which carried the advertisement for the meetings of the oversight board of this entity.

Bank

9. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

10. Examine payroll records (if any salary payments made) for the year to determine whether any payments have been made to employees which may constitute advances, or like indebtedness.

There were no payments for salary amounts during the year. Contract labor payments were the only payments to individuals for compensation related activities. These individuals did not receive any bonuses or advances. Appropriate 1999 reporting was completed.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the 18th Annual Governor's Conference on Juvenile Justice and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

John Schwan, P.C., CPA

March 2, 1998