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NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND

Alexandria, Louisiana

December 31, 1987

Enclosure  
BRIAN T. HERRINGTON  
58 26/88 N. 4157

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

Release Date: 1/1/88



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PAYNE, MOORE & HERRINGTON, LLP

Certified Public Accountants

Alexandria, Louisiana

NINTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND

DECEMBER 31, 1990

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

GOVERNMENT AUDITOR'S REPORT

Judges of Ninth Judicial District Court  
Judicial Expense Fund

We have audited the accompanying component unit combined balance sheet - all fund types and account groups of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of December 31, 1989, and the related component unit combined statement of revenues, expenditures, and changes in fund balance for the year then ended. These financial statements are the responsibility of the District Court's management. Our responsibility is to express an opinion on these 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. Those 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 component unit financial statements referred to above present fairly, in all material respects, the financial position of the Ninth Judicial District Court, Judicial Expense Fund, as of December 31, 1989, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 14, 1990, on our consideration of the Judicial Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

May 18, 1990

STATE GOVT (20)	NON-PROFIT (11)	UNIV (200) (11)
LOCAL GOVT (11)	NON-PROFIT (20)	UNIV (100) (20)
NON-PROFIT (11)	STATE GOVT (20)	UNIV (100) (11)



NINTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES  
 AND ACCOUNT GROUP  
 DECEMBER 31, 1997

EXHIBIT A

	<u>GOVERNMENTAL</u> <u>FUND TYPES</u>		<u>ACCOUNT</u> <u>GROUP</u>	TOTALS (MONUMENTAL ONLY)
	<u>GENERAL</u>	<u>SPECIAL</u> <u>REVENUE</u>	<u>GENERAL FUND</u> <u>ASSETS</u>	
<b>ASSETS</b>				
Cash	\$43,848	\$121,882	\$	\$165,730
Accounts receivable	669	—	—	669
Equipment	—	—	288,818	288,818
<b>TOTAL ASSETS</b>	<b><u>\$44,517</u></b>	<b><u>\$121,882</u></b>	<b><u>\$288,818</u></b>	<b><u>\$415,217</u></b>
<b>LIABILITIES AND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 8,288	\$ 1,822	\$	\$ 10,110
Payroll taxes withheld	—	322	—	322
total liabilities	<u>8,288</u>	<u>2,144</u>	<u>—</u>	<u>10,430</u>
<b>EQUITY</b>				
Investment in general fund assets	—	—	288,818	288,818
Fund Balances:				
Unreserved - Undesignated	36,229	128,328	—	164,557
Total Equity	<u>36,229</u>	<u>128,328</u>	<u>288,818</u>	<u>453,375</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$44,517</u></b>	<b><u>\$121,882</u></b>	<b><u>\$288,818</u></b>	<b><u>\$415,217</u></b>

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

MICHIGAN JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - ALL GOVERNMENTAL FUNDS TYPES  
 YEAR ENDED DECEMBER 31, 1997

	GENERAL	SPECIAL REVENUES		TOTALS (MEMORANDUM COLUMN)
<b>REVENUES</b>				
Intergovernmental court fees	\$ 61,115	\$		\$ 61,115
Collection Fees		221,317		221,317
Interest	<u>765</u>			<u>765</u>
Total Revenues	62,880	221,317		284,197
<b>EXPENDITURES</b>				
<b>CURRENT:</b>				
<b>General government:</b>				
Salaries		45,488		45,488
Insurance premiums	1,850			1,850
Printing fees	2,280			2,280
Legal and other professional	780	3,978		4,758
Office supplies, etc.	6,829	1,915		7,944
Computer supplies and expense	1,180	88		1,268
Photography	1,101			1,101
Payroll taxes		3,479		3,479
Telephones	5,758			5,758
Grant match to Police Jury - Juvenile probation officer	3,426			3,426
Certification fees and continuing education	8,672			8,672
Reimbursement to Police Jury - supplemental pay - clerks, reporters, and office support staff	29,435	16,276		45,711
Bank charges	332	244		576
Directories and subscriptions	482			482
Miscellaneous	374			374
Capital outlay	<u>22,018</u>	<u>9,814</u>		<u>31,832</u>
Total expenditures	128,428	128,881		257,309
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(65,548)	126,436		160,887
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>32,884</u>	<u>-0-</u>		<u>32,884</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 34,336</u>	<u>\$126,436</u>		<u>\$170,772</u>

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

NINTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 GENERAL FUND  
 YEAR ENDED DECEMBER 31, 1997

			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Intergovernmental cost fees	\$60,000	\$ 61,115	\$ 1,115
INTEREST	<u>    800</u>	<u>    188</u>	<u>    188</u>
Total Revenues	60,800	61,303	3,200
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
General government:			
Insurance premiums	1,300	1,058	156
parking fees	2,500	2,398	200
Legal and other professional	700	700	-
office supplies, etc.	6,500	6,039	471
computer supplies and expense	1,300	1,100	100
Photography	1,000	1,133	(133)
Telephone	3,100	3,738	(638)
Grant match to Police Jury			
- juvenile probation officer	1,700	2,676	(976)
Certification fees and			
continuing education	2,000	4,973	(1,973)
Reimbursement to Police Jury			
- supplemental pay - clerks,			
reporters, and office support			
staff	28,000	28,415	(415)
Bank charges	300	252	48
directories and subscriptions	200	492	(292)
Miscellaneous		374	(374)
capital outlay	<u>28,000</u>	<u>28,000</u>	<u>    -</u>
Total Expenditures	12,300	12,622	(322)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(12,700)	(11,519)	(800)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	13,000	13,000	-
<b>FUND BALANCE, END OF YEAR</b>	<u>\$1,300</u>	<u>\$ 1,481</u>	<u>\$ 1,800</u>

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

NORTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 1993

EXHIBIT D

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Collection fees	\$128,000	\$221,317	\$93,317
Total Revenues	228,000	221,317	(6,683)
<b>EXPENDITURES</b>			
Salaries	45,400	45,400	-
Legal and other professional	4,000	3,970	30
Office supplies, etc.	2,800	2,810	10
Computer supplies and expense	100	80	20
Payroll taxes	3,500	3,478	22
Reimbursements to Police Jury - supplemental pay - clerks, reporters, and office support staff	36,500	36,370	130
Bank charges	800	760	40
Capital outlay	2,500	2,820	(320)
Total Expenditures	121,800	120,520	1,280
EXCESS OF REVENUES OVER EXPENDITURES	106,200	100,797	5,403
FUND BALANCE, BEGINNING OF YEAR	-	-	-
<u>FUND BALANCE, END OF YEAR</u>	<u>\$106,200</u>	<u>\$100,797</u>	<u>\$5,403</u>

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

SIXTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Sixth Judicial District Court, Judicial Expense Fund, 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 more significant of the entity's accounting policies are described below.

FOUNDED ENTITY

The Judicial Expense Fund was created by Act 833 of the Regular Session of 1982, creating R.S. 18:196-19. The purpose of the Fund is to account for additional court costs, provided by the Act, and to provide for the administration and expenditure of such costs. The Judicial Expense Fund operates as a component unit of the Rapides Parish Police Jury.

In evaluating how to define the entity for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" includes appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or impose specific financial burdens on the primary government; and direct dependence of the organization. Based upon the application of these criteria, only the operating activities of the Judicial Expense Fund are included in these financial statements.

FUND ACCOUNTING

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



THIRD JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
DECEMBER 31, 1987

NOTES TO FINANCIAL STATEMENTS

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

The Judicial Expense Fund has two category of funds - governmental and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the 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. The Judicial Expense Fund has two funds included in this category.

GOVERNMENTAL FUND TYPES

GENERAL FUND

The General fund was established in order to account for all of the general activities.

SPECIAL REVENUE FUND

CHILD SUPPORT FUND

The Child Support Fund consists of fees collected pursuant to the enforcement of court ordered child support agreements. Fees earned by the fund totalled \$331,133 in 1987.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments.

RIGHT FUND

This fund is comprised of child support payments collected, and then to be remitted to the State of Louisiana. During 1987, the fund collected \$4,791,311 in child support payments. This amount was also remitted to the State of Louisiana on a continuous timely basis during 1987.

MINER JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

**ACCOUNT GROUP**

**GENERAL FIXED ASSETS**

Fixed assets used in governmental fund operations are accounted for in the General Fixed Assets Account Group. All additions and retirements of fixed assets are recorded in this account group.

This account group is not a fund. It is concerned with the measurement of financial position and does not involve measurement of results of operations.

**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 generally are included on the balance sheet. Operating statements of the funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by governmental fund types. 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 the amount is 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.

Some revenues susceptible to accrual are court fees, collection fees, and interest revenue.

**Fixed Assets**

General fixed assets are not capitalized in the fund used to acquire them. Instead, capital acquisitions are reflected as expenditures in the governmental fund, and the related assets are reported in the general fixed assets account group. All fixed assets are valued at cost. Assets in the general fixed asset account group are not depreciated.

NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
DECEMBER 31, 1987

NOTES TO FINANCIAL STATEMENTS

The costs of normal maintenance and repairs that do not add to the value of the asset lives are not capitalized.

Memorandum Only - Total column

The total column on the combined component unit financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position and results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

**3. CASH**

At December 31, 1987, the judicial expense fund had cash (book balances) totaling \$185,428 in demand deposit accounts held at local financial institutions. The bank balances totaled \$188,411. A summary of collateralization of bank balances is presented below.

Insured (Federal deposit insurance)	\$188,378
Uncollateralized (in accordance with GAO - see below)	.88,032
	\$276,411

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 of 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.

WEST JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
DECEMBER 31, 1991

NOTES TO FINANCIAL STATEMENTS

The noncollateralized amount shown above is secured by pledged securities with market values exceeding the required pledge amount. The securities are held in the name of the pledging agent bank in holding or custodial banks. Even though the pledged securities are considered noncollateralized under OMBP, Louisiana Revised Statutes impose a statutory requirement on the custodial bank to redeem them and sell the pledged securities within ten days of being notified by the Judicial Expense Fund that the agent bank has failed to pay deposited funds upon demand.

3. GENERAL FIXED ASSETS

The following is a summary of changes in general fixed assets during the year:

	BALANCE 12/31/90	ADDITIONS	DECREMENTS	BALANCE 12/31/91
Equipment	\$198,942	\$28,944	\$13,247	\$214,639

4. EMPLOYER EMPLOYMENT PLAN PARTICIPATION

The employee of the Judicial Expense Fund is not covered under the State of Louisiana FERS plan. This employee is a member of the social security system.

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS ARE  
CONTAINED SEPARATELY AS PART OF THIS

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



DAVINE, MOORE & HERRINGTON, LLP

**GOVERNMENT FINANCIAL SERVICES**

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

Judges of Ninth Judicial District Court  
Judicial Expense Fund

We have audited the general purpose financial statements of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 17, 1999. 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 the Judicial Expense Fund's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, 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 disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards and is described in the accompanying schedule of findings and questioned costs as finding 91-91.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Judicial Expense Fund'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 one matter involving the internal control over financial reporting and our opinion that we consider to be a reportable condition. 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, could adversely affect the Fund's ability to record, process, summarize, and report financial data consistent with





FAYNE, MOORE & HERRINGTON, LLP

Judge of Minch Judicial District Court  
Official Expense Fund

the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as finding 71-82.

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 the internal control over financial reporting would not necessarily disclose all matters in the 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 believe the reportable condition listed is not a material weakness.

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

*Fayne, Moore & Herrington, LLP*

Certified Public Accountants

May 19, 2009



**SCHEDULE OF FINANCES AND BUDGETED COSTS**

SEVENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDING DECEMBER 31, 1987

**PAGE I - SUMMARY OF AUDITOR'S RESULTS**

1. We issued an unqualified opinion on the general purpose unit financial statements of the Judicial Expense Fund as of December 31, 1987.
2. Our tests of internal control over financial reporting based on an audit of general purpose financial statements performed in accordance with Government Auditing Standards disclosed a reportable condition involving the internal control over financial reporting and its operation. This reportable condition is described in Finding 91-82. This finding is not considered to be a material weakness.
3. Our tests of compliance based on an audit of the general purpose financial statements performed in accordance with Government Auditing Standards disclosed a material instance of noncompliance that is required to be reported under Government Auditing Standards. It is described in Finding 91-81.
4. There were no prior year audit findings.

**PAGE II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED UNDER GOVERNMENT AUDITING STANDARDS**

**FINDING 91-81 - LOCAL COMPLIANCE OF BUDGET ADOPTION**

Louisiana state laws require that budgets be adopted for the general Fund and all Special Revenue Funds. No budgets were adopted during 1987.

**MANAGEMENT'S RESPONSE - See Corrective Action Plan**

**FINDING 91-82 - SIGN STATEMENTS**

There were occasions during the year when blank checks were pre-signed by one or more of the Judges. This reportable condition is not a material weakness.

**MANAGEMENT'S RESPONSE - See Corrective Action Plan**

NINTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND  
CORRECTIVE ACTION PLAN

**FINDING 91.01 - LEGAL COMPLIANCE OF BUDGET ADOPTION**

Contact person responsible for corrective action: Judge Ronald T. Johnson

Corrective action planned: Since brought to our attention by our auditors, budgets for these two funds have been prepared and will be submitted to the Judges at their July 1, 1988 meeting.

Anticipated completion date: July 1, 1988

**FINDING 91.02 - CASE DISBURSEMENTS**

Contact person responsible for corrective action: Judge Donald T. Johnson

Corrective action planned: We believe the reportable condition is not a material weakness.

Every effort will be made to discontinue pre-signing blank checks.

Anticipated completion date: June 15, 1988.

  
\_\_\_\_\_  
6/29/88