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**BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)**  
Breaux Bridge, Louisiana  
Financial Report  
Year Ended December 31, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The 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 6-18-98

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# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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## INDEPENDENT AUDITOR'S REPORT

Chartered by the  
State of Louisiana  
1987, No. 11, 1988  
No. 12, 1989  
No. 13, 1990  
No. 14, 1991  
No. 15, 1992  
No. 16, 1993  
No. 17, 1994  
No. 18, 1995  
No. 19, 1996  
No. 20, 1997  
No. 21, 1998  
No. 22, 1999  
No. 23, 2000  
No. 24, 2001  
No. 25, 2002  
No. 26, 2003  
No. 27, 2004  
No. 28, 2005  
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No. 30, 2007  
No. 31, 2008  
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No. 33, 2010  
No. 34, 2011  
No. 35, 2012  
No. 36, 2013  
No. 37, 2014  
No. 38, 2015  
No. 39, 2016  
No. 40, 2017  
No. 41, 2018  
No. 42, 2019  
No. 43, 2020  
No. 44, 2021  
No. 45, 2022  
No. 46, 2023  
No. 47, 2024  
No. 48, 2025

The Honorable Randy J. Aquila, Judge  
Breaux Bridge City Court  
181. Marie LaFolais Blvd Four Court  
Breaux Bridge, Louisiana

We were engaged to audit the accompanying general purpose financial statements of Breaux Bridge City Court, a component unit of City of Breaux Bridge, Louisiana, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Judge of the Breaux Bridge City Court.

We were unable to substantiate balances of Civil Court costs payable because subsidiaries of these accounts were not properly maintained by the Court's administration in the past (prior to January 1, 1991) and the current administration is unable to establish accurate and current balances for these accounts. We were unable to satisfy ourselves about the accuracy of the balances of these particular accounts by means of other auditing procedures.

Since we did not audit the financial statements of Breaux Bridge City Court referred to above, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on these general purpose financial statements.

*Kolder, Champagne, Slaven & Rainey, LLC*

Certified Public Accountants

Breaux Bridge, Louisiana  
April 27, 1998

BROWN BRIDGE CITY COURT  
 (ST. MARTIN PARISH WARD FOUR COURT)  
 Brown Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Group  
 December 31, 1987

	Governmental <u>Fund Type</u> <u>(Special)</u>	Fiduciary <u>Fund Type</u> <u>Civil</u> <u>Court Fund</u>	Amount <u>Gross</u> <u>General</u> <u>Fund Assets</u>	Totals <u>(Memorandum only)</u>
<b>ASSETS</b>				
Cash - Restricted	\$ 3,000	\$13,985	\$ -	\$ 16,985
Cash - Unrestricted	360,127	-	-	360,127
Cash - Criminal account	28,867	-	-	28,867
Equipment	-	-	37,380	37,380
<b>Total assets</b>	<b>\$391,894</b>	<b>\$13,985</b>	<b>\$37,380</b>	<b>\$443,259</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 1,830	\$ -	\$ -	\$ 1,830
Bonds payable	28,867	-	-	28,867
Advanced court costs payable	-	304	-	304
Other payables	-	31,831	-	31,831
<b>Total liabilities</b>	<b>28,697</b>	<b>31,831</b>	<b>-</b>	<b>60,528</b>
<b>Fund equity:</b>				
Fund balance reserved - Museum Debt	3,001	-	-	3,001
Fund balance - unreserved, undesignated	161,090	-	-	161,090
Investment in general fund assets	-	-	37,380	37,380
<b>Total fund equity</b>	<b>164,091</b>	<b>-</b>	<b>37,380</b>	<b>301,471</b>
<b>Total liabilities and fund equity</b>	<b>\$194,818</b>	<b>\$13,985</b>	<b>\$37,380</b>	<b>\$246,183</b>

The accompanying notes are an integral part of this statement.

BRASS BRIDGE CITY COURT  
 (IN PARISH PLAIN AND FRENCH PARISH)  
 Brass Bridge, Louisiana

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance  
 General Fund  
 Year Ended December 31, 1997  
 (with Comparative Totals Presented for the Year Ended December 31, 1996)

	<u>1997</u>	<u>1996</u>
<b>Revenues:</b>		
Court costs received	\$ 87,888	\$ 70,484
Miscellaneous	<u>1,582</u>	<u>1,501</u>
Total revenues	<u>89,470</u>	<u>71,985</u>
<b>Expenditures:</b>		
Bank charges	185	48
Contract labor	4,388	1,148
Drug Test Expense	10,140	-
Fees and seminars	2,060	7,218
Subscriptions	180	848
Equipment purchases	2,188	783
Miscellaneous	1,485	1,078
Repairs & maintenance	488	708
Supplies	2,000	1,188
Uniforms	1,488	2,600
Retirement	2,370	1,985
License fees	2,808	3,878
Prohibition fines	12,480	7,008
Rent	164	150
Salaries	<u>8,380</u>	<u>7,400</u>
Total expenditures	<u>55,314</u>	<u>37,913</u>
Excess of revenues over expenditures	1,156	34,072
Fund balance, beginning	<u>162,382</u>	<u>128,915</u>
Fund balance, ending	<u>\$163,538</u>	<u>\$162,987</u>

The accompanying notes are an integral part of this statement.

BRIDGE BEIDGE CITY COURT  
 (ST. MARTIN BRIDGE WARD FOUR COURT)  
 Bienville Bridge, Louisiana

Statement of Changes in Assets and Liabilities - Civil Court Fund  
 Year Ended December 31, 1997

	Balance December 31, <u>1996</u>	Additions	Deductions	Balance December 31, <u>1997</u>
<b>ASSETS</b>				
Cash	\$13,348	\$73,488	\$73,807	\$13,029
<b>Total Assets</b>	<b>\$13,348</b>	<b>\$73,488</b>	<b>\$73,807</b>	<b>\$13,029</b>
<b>LIABILITIES</b>				
Advanced court costs payable	\$ 348	\$73,128	\$73,807	\$ 348
Other payables	<u>12,000</u>	<u>360</u>	<u>-</u>	<u>12,360</u>
<b>Total Liabilities</b>	<b>\$13,348</b>	<b>\$73,488</b>	<b>\$73,807</b>	<b>\$13,029</b>

The accompanying notes are an integral part of this statement.

BOSSAUX BRIDGE CITY COURT  
(CITY OF BOSSAUX BRIDGE WARD FOUR COURT)  
Bosaux Bridge, Louisiana

Notes to Financial Statements

(4) Summary of Significant Accounting Policies

The BOSSAUX BRIDGE CITY COURT was created under Louisiana Revised Statute 13:1473 as a political subdivision of the State of Louisiana. The Court operates under the control of the City Judge, an elected official serving a term of six years.

The financial statements of the BOSSAUX BRIDGE CITY COURT have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB), is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates it's codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (statements and interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

**A. Financial Reporting Entity**

This report includes all funds and account groups which are controlled by or dependent on the City Court Judge. Control by or dependence on the BOSSAUX BRIDGE CITY COURT was determined on the basis of general oversight responsibility. Governmental Accounting Standard 14 defines the financial reporting entity as a combination of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. This standard is effective for financial statements for periods beginning after December 15, 1993. BOSSAUX BRIDGE CITY COURT is a component unit of City of BOSSAUX BRIDGE, LOUISIANA. The Notes to Financial Statements of the City of BOSSAUX BRIDGE identify the City Court as a component unit; however, the City of BOSSAUX BRIDGE does not present the financial information of the city Court.

**B. Fund Accounting**

The accounts of the 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 the assets, liabilities, fund equity, revenues, and expenditures.

BRASS BRIDGE CITY COURT  
Crt. MARTIN PARISH MASS FERRY COURT  
Brass Bridge, Louisiana

Notes to Financial Statements (Continued)

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, 1980, two generic fund types as follows:

**Governmental Fund**

**General Fund**

The General Fund is the general operating fund of the Court. It is used to account for all financial resources except those required to be accounted for in the Fiduciary Fund and appropriations by other governmental bodies on behalf of the Court.

The Parish of St. Martin and the City of Brass Bridge maintain individual accounting records for Court expenditures financed by their individual appropriations and report such expenditures in their respective financial statements.

**Fiduciary Fund**

**Agency Fund**

An agency fund is used to account for assets held by the Court in a trustee capacity or as an agent for individuals, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. Basis of Accounting**

The governmental fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related liability is incurred. Operating supplies are recognized as expenditures when purchased.

Agency funds do not involve measurement of results of operations. They are accounted for using the cash basis of accounting.



BRUSH BRIDGE CITY COURT  
1ST. WALTER PARSON ROAD FOUR COURT  
BRUSH BRIDGE, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

B. Budgetary Practices

Louisiana Revised Statute 28:151 specifically states that only judicial expense funds (for judges) are to adopt budgets. Other funds of judges (City Courts) are not required to adopt budgets. Therefore, budgeted figures are not reported in this financial report.

C. Fixed Assets

Fixed assets of the court purchased by the City of Brush Bridge are accounted for in the General Fixed Assets account group of that entity. Fixed assets purchased by the Court are accounted for in the Court's General Fixed Assets account group and are recorded as expenditures in the governmental fund when purchased. No depreciation has been provided on general fixed assets.

F. Total Column on Combined Statement

The total column on the Combined Statement is captioned Memorandum only to indicate that it is presented only to facilitate financial analysis. Data in this column does 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.

G. Comparative Data

Comparative total data for the prior year has been presented on the accompanying financial statements in order to provide an understanding of changes in the City Court's financial position and operations. However, comparative data has not been presented in each of the statements because their inclusion would make certain statements unduly complex and difficult to understand.

BRASSARD BRIDGE CITY COURT  
1ST. MARTIN LACROIX WARD (PUB. COURT)  
BRASSARD BRIDGE, Louisiana

Notes to Financial Statements (Continued)

12) Cash

- A. As December 31, 1997, Brassard Bridge City Court has cash totaling \$187,840.

Cash balances held by financial institutions for the Brassard Bridge City Court as December 31, 1997 total \$223,587. The deposits are secured as follows:

Cash balances	\$223,587
	*****
Federal Deposit Insurance	126,386
Pledged securities (Category 3)	<u>187,840</u>
Total	<u>\$223,587</u>
Minus:	\$ -
	*****

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer by the trust department or agent, but not in the COURT's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 18:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified by the City that the fiscal agent has failed to pay deposited funds upon demand.

- B. Cash - restricted of \$3,021 is made up of monies reserved for witness fees paid to off duty police officers. The monies are held in the bank account for the General Fund; however, a separate set of self-balancing books are maintained by the Court to account for respective funds.

BRASS BRIDGE CITY COURT  
1ST. MARTIN PARISH NEW ORLEANS COUNTY  
BRASS BRIDGE, LOUISIANA

Notes to Financial Statements (Continued)

(1) Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Equipment</u>
Balance, December 31, 1996	\$40,870
ADDITIONS:	
Investment in general fixed assets - General Fund revenue	8,148
DECREASERS	<u>(31,081)</u>
Balance, December 31, 1997	\$17,937
	*****

(4) Expenditures of the Brass Bridge City Court Paid by the City of Brass Bridge.

The cost of some expenditures for the operation of the Brass Bridge City Court, as required by statute, is paid by the City of Brass Bridge, Louisiana. These expenditures are not included in the accompanying financial

#### SUPPLEMENTAL INFORMATION

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for fixed assets purchased in governmental type funds.

BRASSIE BRIDGE CITY COMPT  
1ST. MARTIN BRIDGE WARD PARK COMPT  
BRASSIE BRIDGE, LOUISIANA

Statement of General Fixed Assets  
December 31, 1987

	<u>1987</u>	<u>1986</u>
General fixed assets, at cost:		
Equipment	\$27,288 *****	\$48,000 *****
Investment in general fixed assets	\$27,288 *****	\$48,000 *****

BRONX BRIDGE CITY COURT  
1ST. DISTRICT BRIDGE ROAD COURT  
Bronx Bridge, Louisiana

Statement of Changes in General Fixed Assets  
Year Ended December 31, 1987

	<u>Equipment</u>
General fixed assets, beginning of year	948,092
ADDITIONS:	
General fund revenue	2,188
DELETIONS	<u>18,820</u>
General fixed assets, end of year	937,460
	*****

**MOORE BRIDGE CITY COURT**  
**GENERAL FUND**

**Schedule of Cash Receipts and Disbursements**  
**YEAR ENDED DECEMBER 31, 1997**

	<u>Original</u>	<u>Amend.</u>	<u>Total</u>
Cash, January 1, 1997	5,18,200	1603,200	2,181,400
<b>Receipts:</b>			
Fines and costs collected	139,800	48,478	188,278
Transfers from civil fund	-	2,048	2,048
Witness fees	-	2,801	2,801
Probation fees	-	12,459	12,459
Miscellaneous	-	2,100	2,100
continuing education	-	448	448
<b>Total receipts</b>	<u>139,800</u>	<u>68,486</u>	<u>208,286</u>
<b>total cash available</b>	<u>658,000</u>	<u>229,127</u>	<u>887,127</u>
<b>Disbursements:</b>			
Transfers of fines and costs to:			
General Fund	48,478	-	48,478
City Marshal	21,807	-	21,807
Indigent Defender Board	58,807	-	58,807
Louisiana Forensic Lab	5,360	-	5,360
Witness fees	2,801	2,000	4,801
City of Moore Bridge	82,868	-	82,868
Parish Clerk/District Attorney	39,821	-	39,821
Crime Victim Reparation	2,210	-	2,210
District Attorney	2,200	-	2,200
Louisiana Commission on Law Enforcement recognition	1,811	-	1,811
Refunds on bonds	2,800	-	2,800
Moore Bridge Police Department	751	-	751
Road & Spine fund	2,800	-	2,800
Cocoon	4,878	-	4,878
DNA Analysis	8,800	-	8,800
Probation fees	-	12,459	12,459
Postage	2,878	-	2,878
Cost management expense	2,812	-	2,812
Miscellaneous	3,400	-	3,400
Court operating expenses and equipment purchases	-	41,284	41,284
<b>Total disbursements</b>	<u>658,000</u>	<u>28,270</u>	<u>686,270</u>
Cash, December 31, 1997	<u>6 26,847</u>	<u>815,146</u>	<u>841,993</u>



INTERNAL CONTROL AND COMPLIANCE INFORMATION

# KOLDER, CHAMPAIGNE, SLAVEN & RAINEY, LLC

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

10000 Highway 101  
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Phone: (504) 792-1000  
Fax: (504) 792-1001

The Honorable Randy P. Keyolis, Judge  
Bossier Bridge City Court  
Bossier Bridge, Louisiana

We have audited the general purpose financial statements of the Bossier Bridge City Court, as of and for the year ended December 31, 2019, and have issued our report thereon dated April 27, 2020. 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 Bossier Bridge City Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, 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.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Bossier Bridge City Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Bossier Bridge City Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of prior and current audit findings as items 1, 2, and 3.

REPORT OF THE CERTIFIED PUBLIC ACCOUNTANTS  
KOLDER, CHAMPAIGNE, SLAVEN & RAINEY, LLC  
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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 accounts 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. 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, of the reportable conditions mentioned above, we consider Item 1 to be a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of the Breunig Bridge City Court in a separate letter dated April 27, 1999.

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

*Kolder, Champagne, Slaw & Rainey, LLC*

Certified Public Accountants

Breunig Bridge, Louisiana  
April 27, 1999

BRASSARD BRIDGE CITY COURT  
(BT. MARTIN LUTHER KING JR. COURT)  
Brassard Bridge, Louisiana

Schedule of Prior and Current Audit Findings  
Year Ended December 31, 1987

Compliance

There were no compliance findings at December 31, 1986 or 1987.

Integral Control Over Financial Statements

All items noted below were findings at December 31, 1986 and are again at December 31, 1987.

1. Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Brassard Bridge City Court did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the administration office and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

2. Status of Cases

Finding:

A review of the civil docket book and the subsidiary ledger for the master account indicates that many balances have been dormant for quite some time.

Recommendation:

We suggest that these cases be reviewed to determine their status and that dormant balances be closed.

As an aid in monitoring the status of pending cases, we also suggest maintaining a statistical recap of cases pending at the beginning of the month, cases completed, and cases pending at the end of the month. A list should be prepared monthly of all pending cases by docket number and agreed to the statistical recap at the end of the month. Segregating this list into active and non-active cases will minimize the effort needed to compile it. This listing could be combined with the listings developed to reconcile outstanding bonds, accrued funds, and attorney deposits to general ledger control accounts, thereby further reducing the effort needed to compile it.

BRASSARD BRIDGE CITY COURT  
1ST. MARTIN MONROE WARD FOUR COURT  
Brassard Bridge, Louisiana

Schedule of Prior and Current Audit Findings (Continued)  
Year Ended December 31, 1987

3. Subsidiary Ledgers - Civil Dockets  
Finding:

Subsidiary ledgers for amounts due to and due from outside parties are not being properly maintained for civil dockets.

Recommendation:

It is recommended that accurate subsidiary ledgers be maintained for all monies due to and due from others.

Response:

Brassard Bridge City Court has created a computer program to aid in the maintenance of all civil docket records to allow management to accurately account for monies received by individual parties thereby creating subsidiary ledgers for each fund. This subsidiary is accurate for all dockets since this administration took office (January 1, 1986). The subsidiary is accurate as to all dockets. Efforts are continuing to remedy this situation.

Management Letter Items

Items included in the management letter of December 31, 1986 are again included as December 31, 1987 with the exception of the following:

A management letter point had been made at December 31, 1986 to keep a ledger to properly account for funds received from probation fees. The Brassard Bridge City Court now maintains such a ledger.

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
MEMBER OF THE AICPA

## MANAGEMENT LETTER

TO: The Honorable Randy F. Angelle  
Browns Bridge City Council  
1000 N. Martin Parish Ward Four Court  
Browns Bridge, Louisiana

DATE: 04/27/1998

BY: [Signature]

FOR: [Signature]

The Honorable Randy F. Angelle  
Browns Bridge City Council  
1000 N. Martin Parish Ward Four Court  
Browns Bridge, Louisiana

During our audit of the financial statements of the Browns Bridge City Council, Browns Bridge, Louisiana for the year ending December 31, 1997, we noted a certain area in which improvement in the accounting system and financial practices of the City Council may be desirable. This improvement, if implemented, should improve efficiency and effectiveness of operations and provide better control and protection over the assets of the City Council. The following recommendation was included in our Management Letter for the prior year but it is mentioned again for re-emphasis for the year ended December 31, 1997.

In order to properly account for funds which are either due to or due from outside parties, it is recommended that an accurate Civil District subsidiary ledger be maintained for any amounts received, receivable and/or payable.

We would like to express our sincere appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our examination. Should you have any questions or need assistance, please feel free to contact us.

Respectfully yours,

*Kolder, Champagne, Slaven & Rainey, LLC*

CERTIFIED PUBLIC ACCOUNTANTS

Browns Bridge, Louisiana  
April 27, 1998

MEMBER OF  
THE AMERICAN  
INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
AICPA