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CITY COURT OF ORLEANS, LOUISIANA
GENERAL FINANCIAL REPORT
PERIOD ENDING 31, 1957



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Release Date AUG 15 1959

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JOHN E. DOWLING & COMPANY
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INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge Kenneth Board, Jr.
 City Court of Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of City Court of Opelousas, 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 City Court's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of City Court of Opelousas, Louisiana, as of December 31, 1997, 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 our report dated June 25, 1998 on our consideration of City Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

John E. Dowling & Company

Opelousas, Louisiana
 June 25, 1998

CITY GOVT OF OKMULGEE, OKLAHOMA
 CONSOLIDATED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT CATEGORIES
 PERIOD END: 01-31-2011

ASSETS	CONVENTIONAL FUND TYPES		FUNDARY FUND TYPES		AGENCY FUNDS		AGENCY FUNDS		TOTALS	
	GENERAL FUND	OTHER	GENERAL FUND	OTHER	AGENCY FUNDS	AGENCY FUNDS	AGENCY FUNDS	AGENCY FUNDS	AGENCY FUNDS	AGENCY FUNDS
Cash	871,746	819,097	934,278						1,753,371	819,097
Investments	216,709		84,201						300,910	216,709
TRF checks	3,714								3,714	3,714
Due from other funds	22,898								22,898	22,898
Accounts receivable	12,698		20,141						32,839	34,435
Accrued interest receivable	7,847								7,847	7,847
Pending int. and billings										
Improvements							84,208		84,208	8,208
Office furniture and equipment							182,203		182,203	80,801
Automobiles							18,708		18,708	20,216
Mobile radio system							12,943		12,943	17,943
Mobile phones							912		912	912
amount to be provided by general revenues								146,162	146,162	146,162
Total assets	202,646	18,027	141,822		206,129		146,162		726,203	677,992

This statement continued on next page.

CITY GOVT OF BIRMINGHAM, ALABAMA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS, UNRESTRICTED
PERIODS 11, 12, 13

	GENERAL FUND		SPECIAL REVENUE FUND		PRIMARY FUND TYPES		SOCIETY GROUPS		TOTALS	
	GENERAL FUND	FUND	GENERAL	FUND	GENERAL	TRUST	GENERAL	TRUST	GENERAL	TRUST
LIABILITIES										
Accounts payable	44,644	46,000							48,485	45,479
Due to other funds	3,337				133,095				34,986	27,268
Payroll taxes payable									1,217	7,818
Due to others	28,165				128,004				131,789	127,126
Operating leases										3,363
Accrued compensated absences	3,427								11,461	25,476
Accrued compensatory pay									36,431	34,947
Deferred retirement funds	20,083								20,083	20,083
Prepaid unexpended funds	105,313								105,313	88,411
Accrual due to others for contributions	4,492								4,492	4,492
TOTAL LIABILITIES	<u>174,361</u>	<u>3,337</u>			<u>261,199</u>		<u>0</u>		<u>211,001</u>	<u>218,152</u>
FUND EQUITY										
Transfers in General Fund										
Assets										
Fund balance - unexpended	141,262	44,412							144,774	136,348
Total fund equity	<u>141,262</u>	<u>44,412</u>			<u>44</u>		<u>0</u>		<u>144,774</u>	<u>136,348</u>
Total liquidated and fund equity	<u>241,444</u>	<u>44,412</u>			<u>241,000</u>		<u>44,412</u>		<u>214,249</u>	<u>274,500</u>

The accompanying notes are an integral part of this statement.

CITY-COUNTY OF WHEELING, WEST VIRGINIA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007

	GENERAL FUND		SPECIAL FUND	
	2007	2006	2007	2006
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
REVENUES				
Charges for services				
Civil units - operating fees	\$4,289	\$7,328		
Fines				
Court costs and fines related	517,750	488,477		
Drivers' school	23,285	25,973		
Juvenile fines	5,460	5,343		
Community service income	14,965	15,625		
Intergovernmental revenue				
Grant from Louisiana Children's Cabinet			\$65,800	\$70,000
Interest earned	18,831	11,292		
Miscellaneous				
District court - MJ and probate fees	3,325	8,153		
Other	320	628		
Total revenues	\$582,885	\$529,511	\$65,800	\$70,000
EXPENDITURES				
General Government				
Current				
Accounting and auditing	9,015	8,600		
Care of and program for juveniles	525	1,508		
Computer expense	5,568	7,380		
Repairs and maintenance	1,708	8,473		
Dues and subscriptions	918	2,168		
Insurance	11,235	8,850		
Lease of automobiles	10,768	8,460		
Marshall's operating expenses	5,168	5,460		
Miscellaneous	1,087	1,768		
Office supplies	4,890	4,880		
Payroll taxes	15,270	15,315		
Salaries	282,257	193,863		
Subsistence	5,436	4,444		
Travel and convention	28,313	3,000		
Telephones	1,801	2,086		
Auto repairs and maintenance	3,889	3,488		
Legal expense	382			
Utilities	7,473	861		
Bank charges	53			
Registration expense	1,282	738		
Employees' meals	1,099	1,625		
Drug testing	2,356			
Legal books	2,564			
Retirement expense	3,413			
Allocation of costs not				
local maintenance Coordination Effort	4,425	81,400		
City Marshall	68,426	64,263		

This statement continued on next page.

CITY COURT OF OPERABLE SERVICES
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1997

	GENERAL FUND		SPECIAL SERVICES FUND	
	1997	1996	1997	1996
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
EXPENDITURES (continued)				
St. Landry Parish Indigent Fund	\$50,360	\$50,360		
Academy Criminalistics Laboratory	11,933	10,513		
District Attorney	21,284	20,873		
City Treasurer	71,238	71,238		
Police Jury	6,529	6,338		
IA Commission of Law Enforcement	6,423	6,421		
District Attorney - IDA Fund	2,216	1,937		
Crime victims	12,027	9,833		
Slave DMV machine fee	2,000	1,800		
City criminal witness fee	757	1,065		
City test fee	4,180	3,608		
Supreme Court DMIS cost	6,467	6,452		
Act 624	4,305	4,613		
Coordination service fees			\$14,800	\$14,663
Transfer to City Court of Boston				14,000
Capital outlay				
Office furniture and equipment	11,132	35,616		
Total expenditures	421,122	412,368	14,800	28,663
REVENUE OF REVENUES WITH OTHER EXPENDITURES				
	(29,264)	(26,848)	8,100	(3,661)
FUND BALANCE, beginning of year	200,585	215,336	18,637	26,338
FUND BALANCE, end of year	161,351	200,585	26,737	22,677

The accompanying notes are an integral part of this statement.

CITY COURT OF SPOKESMAN, WASHINGTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices.

A. The Reporting Entity

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the primary government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are financially dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The criteria for determining whether an entity is a primary government are as follows:

- a. It has a separately elected governing body.
- b. It is legally separate.
- c. It is financially independent of other state and local governments.

City Court of Spokesman, Washington is considered to be a primary government because:

- a. The City Judge is an independently elected official.
- b. City Court of Spokesman possesses the corporate powers that would distinguish it as being legally separate from any other government.
- c. City Court of Spokesman is financially independent in that it is not required by state law to adopt a budget, it can set rates or charges without approval of any other government, and it can incur bonded debt without approval of any other government.

The accompanying financial statements present information only on the funds administered by the City Court and do not present information on other governmental units.

CITY COURT OF SPOLEMAS, LOUISIANA
STATE FINANCIAL STATEMENTS
DECEMBER 31, 1981

NOTE (1) : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation

The accompanying financial statements of the City Court of Spolemas, Louisiana 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 standards-setting body for establishing governmental accounting and financial reporting principles.

C. Fund Accounting

City Court 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, 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 net expendable available financial resources.

Funds of City Court are classified as governmental and agency funds. Governmental funds account for City Court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of City Court include:

General Fund

The General Fund is the general operating fund of City Court of Spolemas, Louisiana. It is used to account for all financial resources, except those required to be accounted for in other funds.

Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

The Special Revenue Fund of City Court of Spolemas is used to account for the proceeds received through a grant from the State of Louisiana Children's Welfare for the families in need of services program.

Agency Fund

The Agency Fund type is used to account for assets held by a government in a trust or agent capacity for others. Agency funds generally serve as clearing accounts. City Court's Agency Fund is as follows:

CITY COURT OF SPIROGAS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1992

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Agency Fund is the Civil Parish Fund of City Court of Spirogas, Louisiana. It is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

B. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All 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 these funds present increases and decreases in net current assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental fund is maintained on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following practices are used in recording revenues and expenditures:

Revenues

Interest income on investments is recorded when the investments have matured and the income is available. Taxes are recorded when assessed and full payment is received. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which is recognized when due.

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of acquisition.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the time of year-end unless significant.

City Court does not employ the reimbursement system of accounting.

CITY COURT OF MONROE, LOUISIANA
 STATE FINANCIAL STATEMENTS
 DECEMBER 31, 1981

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. General Fixed Assets and General Long-term Debt

Fixed assets used in governmental fund type operations that have an estimated useful life greater than one year (General Fixed Assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. No depreciation has been provided on General Fixed Assets. Expenditures for individual items are not incurred by City Court. City Court does not capitalize interest costs incurred on fixed assets. All fixed assets are valued at historical cost. Legal books are not capitalized.

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

F. Budget

City Court is not required to adopt a budget.

G. Investments and Cash

Louisiana statute authorizes City Court to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment. Investments are time deposits that are stated at cost, which approximates market. City Court's policy generally is to invest in 6 month and 1 year certificates of deposit.

H. Annual Sick Leave

All annual leave accumulated in 1980 was converted to sick leave on December 31, 1981. Sick leave is paid upon retirement or death, up to a maximum of 240 hours at a rate computed by taking the current monthly salary provided by City Court of Monroea, Louisiana, and dividing that amount by 240 hours. Accrued unexpended amounts are accounted for in the General Fund for the amount of hours of sick leave earned in one year. Any hours over this amount are accounted for in the General Long-term Debt Account Group.

I. Compensatory Time

The Judicial Administrator accrues compensatory time for overtime worked. Compensatory time was used immediately and is paid upon termination, retirement or death. The Judicial Administrator is considered the department head and therefore, cannot be paid for overtime worked.

CITY COURT OF OPLOUSAS, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Accounts Receivable

The accounts receivable account represents fines that are assessed but have not been collected. City Court's policy is to record revenues upon completion of collection. The deferred assessed fine account represents fines that are assessed but not completely collected. The prepaid unassessed fine account represents fines that are not assessed but partial payment has been received.

K. Bad Debts

City Court of Opelousas, Louisiana, does not record bad debts and has not established an allowance for bad debts because it is their policy to record fines assessed upon completion of collection. Fines assessed but uncollected, comprise the balance in accounts receivable.

L. Total Columns of Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Whether in such data comparable to a consolidation, interfund eliminations have not been made in the aggregation of this data.

M. Comparative Data

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

NOTE (2) - CASH

Cash consists of cash on hand, demand deposits and passbook savings accounts. At December 31, 1997, the carrying amount of City Court's deposits was \$700,581 and the bank balance of cash was \$483,488. The carrying amounts and bank balances of investments with the same amount, which was \$381,480. The bank balances of the checking accounts and the investments of certificates of deposit were assured by Federal depositary insurance and by securities that are pledged as collateral. Approximately \$71,818 was collateralized by securities held by the pledging financial institution in City Court's name.

CITY COURT OF EPIPLAQUE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE (3) - ACCOUNT DEBITS - GENERAL FIXED ASSETS
CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance 1/1/97	additions	Retirements	Balance 12/31/97
Office furniture and equipment	\$80,401	\$11,712		\$92,113
Automobiles	20,734		\$1,508	19,226
Mobile phones	912			912
Mobile Radio system	12,543			12,543
Parking lot and building improvements	4,218	-----	-----	4,218
Totals	120,808	11,712	1,508	140,712

The land and building in which City Court of Epilogue, Louisiana operates, are provided by and currently owned by the City of Epilogue, Louisiana.

NOTE (4) - RETIREMENT PLANS

Plan Description

Employees of City Court of Epilogue, Louisiana, are covered under the Social Security Retirement System while the City Judge is covered by the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. LASERS provides retirement, disability, and survivor benefits to participating, eligible employees. Benefits are established and funded by state statute and are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. LASERS 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, Post Office Box 44713, Baton Rouge, Louisiana 70804-4713, or by calling (504) 382-0460.

Funding Policy

Contributions to LASERS include employee contributions of 11.34 of salary and employer contributions at a rate which is redetermined annually based on the results of the actuarial valuation for the prior year. The rate for fiscal year ended June 30, 1997 was 13.54 and for fiscal year ended June 30, 1998 was 13%.

Until January 1, 1997, the City Judge belonged to the RHP Program which did not require retirement contributions.

Retirement Plans

The city court's employer contributions for the year ended December 31, 1997 were \$1,413 and the City Judge's employee contributions for the year ended December 31, 1997 were \$2,844.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

NOTE (5) - LEASES

In September, 1994, City Court entered into an operating lease for a new automobile. The operating lease was for 36 months beginning in September, 1994 and the monthly payments were \$337. The lease agreement ended in September, 1997, at which time City Court did not exercise the option to purchase the automobile. Instead, City Court entered into a new operating lease for the same automobile for another 36 months with monthly payments of \$313. At the end of the lease, City Court has the option to purchase the automobile.

In May, 1997, City Court entered into an operating lease for a new automobile. The operating lease is for 36 months with monthly payments of \$338. At the end of the lease, City Court has the option to purchase the automobile.

Automobile rental expense shown for 1997 is \$12,140.

Following is a summary of future minimum rental payments required by the automobile leases:

1998	\$8,568
1999	8,488
2000	2,190

NOTE (6) - CHANGES IN GENERAL LONG-TERM DEBT

A summary of changes in general long-term debt is as follows:

<u>Description of Debt</u>	<u>Balance</u> <u>12/31/92</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Balance</u> <u>12/31/93</u>
Accrued compensatory pay	\$36,543	\$8,000	\$38,543
Accrued compensated absences	2,000	2,400	4,400
Operating Lease - 1994 Buick	3,282	(1,782)	1,500
	<u>\$41,825</u>	<u>\$8,618</u>	<u>\$50,443</u>

NOTE (7) - INTEREST RECEIVABLE, PAYABLE

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$12,896	
Agency Fund		\$12,896

NOTE (8) - DUE TO OTHERS - AGENCY FUND

This account represents the amount due to various parties for civil fees collected.

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

To the Honorable Judge Kenneth Bourque, Jr.,
 City Court of Opelousas, Louisiana

We have audited the general purpose financial statements of City Court of Opelousas, Louisiana, as of and for the year ended December 31, 1990, and have issued our report thereon dated June 25, 1991. 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 City Court's 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 City Court'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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that may be material weaknesses. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of City Court in a separate letter dated June 25, 1991.

To the Honorable Judge Kenneth Bogard, Jr.
City Court of Opelousas, Louisiana
Page 2

This report is intended for the information of City Court of Opelousas, Louisiana, its Judge, and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John S. Dawling & Company

Opelousas, Louisiana
June 23, 1996

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MEMPHIS
ATTORNEY AT LAW
85 JUNE - 6 AM 9:39



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
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Robert Doyle, CPA
Robert

To the Honorable Judge Kenneth Bouré, Jr.
City Court of Opelousas, Louisiana

In planning and performing our audit of the general purpose financial statements of City Court of Opelousas, Louisiana, for the year ended December 31, 1990, we considered his internal control 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily disclose all matters that might be reportable conditions. In addition, because of inherent limitations in internal control, errors or fraud may occur and not be detected by such controls.

The following are suggestions for improving your system, procedures, and operations:

Organizational Chart

City Court does not have an organizational chart. There is a natural tendency to dismiss the need for an organizational chart in a small governmental entity where management deals more or less directly with each employee, and where all personnel know each other and are generally aware of each other's areas of responsibility. However, without an organizational chart, there may be confusion about who is really accountable for particular areas and in whom employees are responsible. The result is that some areas of operations do not receive adequate attention or that duplicate actions are taken. A good organizational chart can prevent such misunderstandings and also increase administrative efficiency and control.

We recommend that management prepare and maintain a chart of organization in sufficient detail to indicate City Court's major areas of operations and the person responsible for each area. The chart should be updated whenever there is significant employee turnover or change in operations.

Record Storage and Retrieval

During our audit we noticed that accounting records frequently could not be located when needed. The cause of the problem appeared to be a lack of a clearly specified system for filing records. The result was that employees and auditors spent nonproductive time searching for needed documents.

To the Honorable Judge Kenneth Hoag, Jr.
City Court of Opelousas, Louisiana
Page 2

We recommend that City Court decide on a systematic manner of filing documents and also decide which employees should retain specific records. City Court should establish a policy specifying which records should be retained permanently and which records should be kept only for a given period before being removed from more accessible files to other storage areas.

Timely Deposits of Cash Receipts - Civil Checks

Cash receipts are not being deposited on a timely basis. At the present time, the Civil Clerk accumulates cash receipts and makes weekly deposits. As a result there is risk of loss from burglary, misplacement, or misappropriation.

We recommend that deposits be made on a more frequent basis especially when cash collections are heavy.

This report is intended for the information of City Court of Opelousas, Louisiana, its Judge, and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company

Opelousas, Louisiana
June 25, 1998