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**PARISH COURT FOR THE PARISH OF ACADIANA
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
ACADIANA PARISH**

ANNUAL FINANCIAL REPORT

JUNE 30, 1997

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 _____

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MARILYN M. LAMBERT
JUDGE, ASCENSION PARISH COURT, LOUISIANA

528 PINE ST. BMA PLAZA,
MONROE, LOUISIANA 70001

PHONE: 337-335-4111
FAX: 337-335-4111

December 4, 1997

Office of the Legislative Auditor
Attention: Mr. Dorothy Milner
P. O. Box 84383
Baton Rouge, Louisiana 70804-8307

Dear Mr. Milner:

In accordance with Louisiana Revised Statute 25:514, enclosed are the general purpose financial statements with supplemental schedules for the Ascension Parish Court Judicial Expense Fund as of and for the year ended June 30, 1997. The report includes all funds under the control and authority of the Parish Court. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,


Marilyn Lambert
Judge, Ascension Parish Court

Enclosure

ACCESSION PARISH COURT
JUDICIAL EXPENSE FUND

Covington, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

Required by Louisiana Revised Statute 24:514 to
be filed with the Office of Legislative Auditor
within 90 days after the close of the fiscal year.

AFFIDAVIT

Personally came and appeared before the undersigned authority,
Barilyn Lambert, Judge of Accession Parish Court, who duly
swore, deposes and says that the financial statements herewith
given present fairly the financial position of the Accession
Parish Court Judicial Expense Fund, as of June 30, 1997, and
the results of operations ^{from the start of 1997} ~~for the year then ended~~, in ^{accordance} ~~accordance~~
with the basis of accounting described within the
accompanying financial statements.


BARILYN LAMBERT, JUDGE
ACCESSION PARISH COURT

Sworn to and subscribed before me, this 16th day of
December 1997.



Notary Public

Chief Executive Officer _____

Address _____

Telephone No. _____

Kernan & Lambert

Certified Public Accountants

A Professional Corporation

6955 Incline Avenue, Suite A

Baton Rouge, LA 70809

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Edward J. Peters, CPA
Beverly J. Lambert, CPA

INDEPENDENT AUDITORS' REPORT

The Honorable Marilyn Lambert, Judge
Addiction Parish Court Judicial
Expense Fund
628-008 South Ross Blvd.
Monroe, Louisiana 70739

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ADDICTION, JUDICIAL EXPENSE FUND as of June 30, 1987, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the PARISH OF ADDICTION, JUDICIAL EXPENSE FUND. 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 government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the PARISH COURT for the PARISH OF ADDICTION, JUDICIAL EXPENSE FUND, as of June 30, 1987, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial statements of the individual funds and account groups as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the PARISH COURT for the PARISH OF ADDICTION, JUDICIAL EXPENSE FUND. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 4, 1997 on our consideration of the PARISH COURT for the PARISH OF ASSUMPTION, JUDICIAL EXPENSE FUND'S internal control structure and a report dated December 4, 1997 on its compliance with laws and regulations.

Koman and Lambert

Helen Hoops, Assistant
December 4, 1997

PARISH GOVT FOR THE PARISH OF ACADIANA
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1997

ASSETS	GENERAL FUND	GENERAL FIXED ASSETS ACCOUNT GROUP	TOTAL/ (Memorandum Only)
Cash	\$ 93,448	\$	\$ 93,448
Receivables			
Accounts Receivable	17,578		17,578
Fines and Forfeitures			
Office Furniture and Fixtures		16,500	16,500
Equipment		22,452	22,452
TOTAL ASSETS	\$ 111,026	\$ 48,952	\$ 160,000
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 230	\$	\$ 230
Payroll taxes payable	186		186
TOTAL LIABILITIES	\$ 416	\$	\$ 622
Fund equity:			
Investment in general fixed assets	\$	\$ 48,952	\$ 48,952
Fund balance - unassigned	118,000		118,000
TOTAL FUND EQUITY	118,000	48,952	166,952
TOTAL LIABILITIES AND FUND EQUITY	\$ 118,416	\$ 48,952	\$ 167,368

SEE ACCOUNTANT'S REPORT ATTACHED
 THE ACCOUNTING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ALCORN
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1997

	GENERAL FUND 111
REVENUES:	
Fines and forfeitures	\$ 130,874
Interest earned	<u>2,228</u>
Total revenues	133,102
EXPENDITURES:	
Families in need program	25,880
Salaries	40,823
Automobile	3,282
Conferences, seminars and meetings	15,826
Equipment purchases	6,893
Furniture and fixtures	1,878
Office supplies and expenses	6,876
Diner	787
Professional services	5,740
Retirement expense - employees	628
Insurance	871
Taxes	4,613
Travel and entertainment	2,101
Utilities and telephone	<u>2,552</u>
Total expenditures	\$ 122,426
EXCESS OF REVENUES OVER EXPENDITURES	10,676
FUND BALANCE AT BEGINNING OF YEAR	<u>93,302</u>
FUND BALANCE AT END OF YEAR	\$ 110,004

SEE ACCOUNTANT'S REPORT ATTACHED
 (1) THE GENERAL FUND IS THE ONLY FUND CURRENTLY REQUIRED
 TO BE MAINTAINED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ACACONCOCH
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Parish Court for the Parish of Acacoch was established under the provision of Section 2543 of Title 13 of the Louisiana Revised Statutes. The headquarters of the court is the entire Parish of Acacoch, including municipalities. The statute provides for establishment of a Judicial Expense Fund for the operation of the court from costs, not to exceed \$5,000, (\$10,000 effective 8/28/92) imposed on all pleas before the court. The Clerk of Court of Acacoch Parish is designated custodian of the funds, which are to be disbursed only upon orders of the Judge of the parish court, for purposes related to the proper administration of the court. However, no salary shall be paid from the Judicial Expense Fund to the Judge, except to the Judge appointed temporarily under the provisions of Revised Statute 13:2543.9. This fund is in addition to other monies provided by law for such purposes. The Judge shall be elected by the qualified electors of the Parish of Acacoch. In prior years, an advance deposit fund for civil and criminal funds was maintained; this function has been transferred to the Clerk of Court of Acacoch Parish.

A. BASIS OF PRESENTATION

The accompanying financial statements of the parish court for the Parish of Acacoch, 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 and financial reporting principles.

B. REPORTING ENTITY

For financial reporting purposes, in conformance with the National Council on Governmental Accounting Statement 3, the Parish Court for the Parish of Acacoch Judicial Expense Fund is a part of the state of Louisiana judicial system. The accompanying financial statements present financial information only on the operation of the Judicial Expense Fund of the Acacoch Parish court, a component of the State of Louisiana judicial system.

C. FUND ACCOUNTING

The Judicial Expense Fund of the Acacoch Parish Court is organized and operated on a fund basis whereby a separate self-balancing set of accounts (General Fund) is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

PARISH COURT FOR THE PARISH OF ACADIEON
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

NOTICE TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 1997

D. FIXED ASSETS AND LONG-TERM LIABILITIES

The Judicial Expense Fund of the Acadiane Parish Court has established detailed accounting records for its fixed assets. Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

There are no long-term liabilities at June 30, 1997.

E. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures 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 bases applied.

The records of the Parish Court are maintained on a cash basis of accounting. However, the General Fund, as reported in the accompanying financial statements, was converted to a modified accrual basis of accounting utilizing the following practices:

Revenues

Fines and forfeitures are recorded in the year they are collected by the sheriff and various municipalities.

All other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

F. BUDGETARY PRACTICES

The Parish Court has adopted a budget for the General Fund for the year ended June 30, 1997. A comparison of revenues and expenditures to budget is included in the financial statements.

G. VACATION AND SICK LEAVE

The Parish Court does not have a formal vacation and sick leave policy.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 1997

8. CASH AND CASH EQUIVALENTS

Cash represents the amount in interest bearing demand deposits as of June 30, 1997. These deposits are insured up to \$100,000.00 by the Federal Deposit Insurance Corporation.

9. TOTAL COLLATERAL ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial positions or results or operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

3. PENSION PLAN

Essentially all employees of the Parish Court, Judicial Expense Fund are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), defined benefit pension plan administered by a separate Board of Trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Judicial Expense Fund are members of Plan B.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average monthly salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 1 per cent for each year retirement precedes age 62 unless he has at least 30 years of creditable service. In any case, monthly retirement benefits paid under Plan B cannot exceed 100 per cent of final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produces the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

PARISH COURT FOR THE PARISH OF ASSUMPTION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

NOTICE TO THE FINANCIAL STATEMENTS - CONTINUED
 JUNE 30, 1997

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70809-4619, or by calling (804) 388-1361.

Under Plan B, members are required by state statute to contribute 2.8 percent of their annual covered salary in excess of \$1,200 and the Judicial Expense Fund is required to contribute at an actuarially determined rate. The current rate is 1.8 percent of annual covered payroll.

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Judicial Expense Fund are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Judicial Expense Fund's contributions to the System under Plan B for the years ending June 30, 1993, 1996 and 1995 were \$627, \$268, and \$456, respectively, which were equal to the required contributions for each year.

3. LITIGATION

There is no litigation pending against the Parish Court.

4. CHANGES IN GENERAL FIXED ASSETS

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

	Balance June 30, <u>1996</u>	Additions	Deletions	Balance June 30, <u>1997</u>
Office furniture & fixtures	\$ 15,605	\$ 1,074	\$ 911	\$ 15,768
Equipment	21,072	8,093	7,213	21,952
TOTAL	\$ 46,677	\$ 9,167	\$ 8,124	\$ 47,720

PARISH COURT FOR THE PARISH OF ASSUMPTION
JUDICIAL REFERENCE FUND
STATE OF LOUISIANA

NOTICE TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 1997

5. LEASES

There were no lease agreements entered into as of June 30, 1997. All office and court room facilities are provided by the governing authority of the parish, as required by legislative statute.

6. FAMILIES IN NEED PROGRAM

The Louisiana Legislature has mandated that the judicial system establish a Families in Need Services (FINS) program in each judicial district for the purpose of securing the effectiveness of the Court's intervention for families in need of supervision. As part of its participation in the program for the Twenty-Third Judicial District, the Court has expended \$20,000.00 to the program.

EXHIBIT C

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

COMPARATIVE BALANCE SHEET - GENERAL FUND
 JUNE 30,

ASSETS	1992	1991
Cash		
Receivables receivable	\$ 83,448	\$ 65,800
Fines and forfeitures	17,878	12,480
Other receivable	<u> 80</u>	<u>1,220</u>
TOTAL ASSETS	\$ 111,006	\$ 89,500
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 238	\$ 372
Payroll taxes payable	<u> 788</u>	<u> 250</u>
TOTAL LIABILITIES	1,000	422
Fund Equity:		
Fund balance - undesignated	110,006	89,078
TOTAL LIABILITIES AND FUND EQUITY	\$ 111,006	\$ 89,500

SEE ACCOUNTANT'S REPORT ATTACHED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1997

	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE)
Revenues:			
Fines and forfeitures	\$130,874	\$130,000	\$ 8,874
Interest earned and other	2,329	—	2,329
Total revenues	133,203	130,000	3,203
Expenditures:			
Families in need program	25,000	—	(25,000)
Ad Hoc Judge expense	—	500	500
Salaries	48,500	38,000	(8,500)
Automobile	3,300	3,000	(3,300)
Conference and seminars	15,800	14,000	(1,800)
Furn., fixtures & equip.	7,900	—	(7,900)
Office supplies and expense	4,075	3,000	(1,075)
Other	107	3,000	2,893
Professional services	5,740	4,500	(1,240)
Retirement expense - Employees	600	500	(100)
Insurance	571	500	(71)
Taxes	4,813	507	(4,306)
Travel and entertainment	2,101	18,000	15,899
Utilities and telephone	2,557	1,500	(1,057)
Total expenditures	\$122,456	\$ 82,100	\$ (40,356)
EXCESS (SHORTAGE) OF REVENUES OVER EXPENDITURES	10,747	47,900	(37,153)
FUND BALANCE AT BEGINNING OF YEAR	22,207	22,207	—
FUND BALANCE AT END OF YEAR	\$110,804	\$107,207	\$ (3,597)

SEE ACCOUNTANT'S REPORT ATTACHED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH CLERK FOR THE PARISH OF ANDERSON
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
 JUNE 30,

	1991	1990
General fixed assets, at cost:		
Office furniture and fixtures	\$ 14,848	\$ 25,603
Equipment	23,432	28,072
Total general fixed assets	\$ 40,920	\$ 48,675
	<small>(20,000.00)</small>	<small>(20,000.00)</small>
Investment in general fixed assets:		
Property acquired from general fund revenues	\$ 40,000	\$ 40,875
	<small>(20,000.00)</small>	<small>(20,000.00)</small>

SEE ACCOUNTANT'S REPORT ATTACHED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

FARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

STATEMENT OF CHANGES IN
 GENERAL FIXED ASSETS

FOR THE YEAR ENDED JUNE 30, 1997

	OFFICE FURNITURE & FIXTURES	EQUIPMENT	TOTAL
General fixed asset, beginning of year	\$ 15,603	\$ 28,073	\$ 43,676
Additions:			
General fund revenues	505	-0-	505
Deletions	-0-	(1,520)	(1,520)
General fixed assets, end of year	\$ 16,108	\$ 26,553	\$ 42,661

SEE ACCOUNTANT'S REPORT ATTACHED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

Kernan & Lambert

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Certified Public Accountants

John J. Kernan, CPA
David J. Lambert, CPA

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

The Honorable Marilyn Lambert, Judge
Ascension Parish Court
Judicial Expense Fund
828-808 South Iren St.
Bossieres, Louisiana 70727

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND as of and for the year ended June 30, 1997, and have issued our report thereon dated December 4, 1997. We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

The management of the Parish Court for the Parish of Ascension, Judicial Expense Fund, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure or future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Parish Court for the Parish of Ascension, Judicial Expense Fund, for the year ended June 30, 1997, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our

auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Timely Deposit of Revenues

It was noted that revenues due the Judicial Expense Fund from the City of Donaldsonville were not being remitted on a timely basis.

The Personnel for the City of Donaldsonville should be made aware of the importance of remitting these funds on a current basis.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the use of management and the cognizant audit agency, and other grantor agencies, and should not be used for any other purpose. This restriction is not intended to limit the distribution of the report which, upon acceptance by the Parish Court is a matter of public record.

Thompson and Lambert

Baton Rouge, Louisiana
December 4, 1993

Kernan & Lambert

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Certified Public Accountants
Society of Louisiana
Certified Public Accountants

Robert J. Brown, CPA
Member, Louisiana, CPA

REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS

The Honorable Marilyn Lambert, Judge
Assessment Parish Court
Judicial Expense Fund
828-009 South Irma Blvd.
Bossierie, La. 70017

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ASSUMPTION, JUDICIAL EXPENSE FUND as of and for the year ended June 30, 1997, and have issued our report thereon dated December 4, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Judicial Expense Fund is the responsibility of the management of the PARISH COURT for the PARISH OF ASSUMPTION. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the JUDICIAL EXPENSE FUND'S compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the PARISH COURT for the PARISH OF ASSUMPTION, JUDICIAL EXPENSE FUND complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the PARISH COURT for the PARISH OF ASSUMPTION, JUDICIAL EXPENSE FUND had not complied, in all material respects, with those provisions.

Kernan and Lambert
Baton Rouge, Louisiana
December 4, 1997