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SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
TALLULAH, LOUISIANA

REPORTS ON THE AUDIT OF THE FINANCIAL STATEMENTS
OF THE GENERAL FUND AND ACCOUNT GROUP,
INTERNAL CONTROL AND COMPLIANCE
YEAR ENDED DECEMBER 31, 1997

WITH
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTS

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.

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SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 TALLULAH, LOUISIANA
 FINANCIAL STATEMENTS OF THE GENERAL FUND AND ACCOUNT GROUP
 YEAR ENDED DECEMBER 31, 1997

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SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
TALLULAH, LOUISIANA
FINANCIAL STATEMENTS OF THE GENERAL FUND AND ACCOUNT GROUP
YEAR ENDED DECEMBER 31, 1997

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1. FINANCIAL STATEMENTS

DAVID Q. REICHLINGSON
CERTIFIED PUBLIC ACCOUNTANT
First Office Bldg 801
TALLAHASSEE, LA. 71204
1981-1982

REPORT OF INDEPENDENT AUDITORS

Sixth Judicial District Court
Tulahoma, Louisiana

I have audited the accompanying general purpose financial statements of the Sixth Judicial District Court of Louisiana, a component unit of the State of Louisiana Judicial System and the account group financial statements of the Sixth Judicial District Court of Louisiana, as of December 31, 1997, and the year then ended. These general purpose financial statements are the responsibility of the District's judges. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-136, "Audit of State and Local Governments". These standards and OMB Circular A-136 require that I 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 the judges, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Sixth Judicial District Court of Louisiana, and the Account Group financial statements of the Sixth Judicial District Court of Louisiana, as of December 31, 1997, and the results of that Court's operations for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Sixth Judicial District Court of Louisiana, taken as a whole. The accompanying schedule of combining financial statements and federal financial assistance are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. The information in these combining financial statements and Schedule of Financial Assistance have been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Tulahoma, Louisiana
June 25, 1998



SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUP
 DECEMBER 31, 1987

Exhibit A

	Governmental		Totals	
	Fund Type	Account Group	(Governmental Only)	
	General	Fund Assets	1987	1986
ASSETS				
Cash	\$181,593.87	\$	\$181,593.87	\$189,770.37
Certificate of Deposit	162,339.29		162,339.29	151,641.38
Accounts receivable	5,224.20		5,224.28	6,589.84
Equipment			59,274.88	62,887.32
Total assets	<u>\$312,438.36</u>	<u>\$59,274.88</u>	<u>\$427,733.38</u>	<u>\$383,429.41</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 980.33	\$	\$ 980.33	\$ 1,933.83
Total liabilities	<u>\$ 980.33</u>	<u>\$</u>	<u>\$ 980.33</u>	<u>\$ 1,933.83</u>
Fund Equity:				
Investment in general fund assets	\$	\$59,274.88	\$59,274.88	\$ 92,887.32
Fund Balances:				
Unassigned - undesignated	\$312,438.03	\$	\$312,438.03	\$288,852.96
Total fund equity	<u>\$312,438.03</u>	<u>\$59,274.88</u>	<u>\$426,732.81</u>	<u>\$381,809.58</u>
Total liabilities and fund equity	<u>\$318,058.36</u>	<u>\$59,274.88</u>	<u>\$427,733.36</u>	<u>\$383,429.41</u>

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

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1997

	Governmental Fund Type General Fund	
	1997	1996
REVENUES		
Intergovernmental	\$ 31,383.00	\$ 31,808.00
Fees	229,999.90	229,233.18
Interest	13,264.36	11,876.21
Other	<u>8,453.17</u>	<u>1,313.08</u>
Total revenues	\$273,100.43	\$274,230.47
EXPENDITURES		
General Government		
Salary and benefits	\$154,758.35	\$157,318.71
Travel	12,878.85	8,274.04
Office	31,626.87	29,968.13
Insurance	1,473.80	1,813.08
Professional	19,984.80	19,778.00
Repairs and maintenance	1,250.48	26,428.58
Capital outlay	<u>5,467.89</u>	<u>20,261.93</u>
Total expenditures	\$236,699.36	\$264,852.47
EXCESS OF REVENUES OVER EXPENDITURES	\$ 36,401.07	\$ 9,378.00
FUND BALANCE - BEGINNING	\$285,811.85	286,453.83
FUND BALANCE - ENDING	\$322,212.92	\$295,831.83

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

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

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 31,080.00	\$ 32,383.80	\$ 1,303.80
Fees	238,380.00	239,998.50	(17,618.50)
Interest	4,750.00	13,364.36	8,614.36
Other	1,480.00	8,421.37	7,941.37
Total revenues	\$275,690.00	\$274,168.03	(\$1,521.97)
EXPENDITURES			
General Government			
Salaries and benefits	\$131,217.18	\$134,756.25	(\$3,539.07)
Travel	18,100.00	12,678.88	(5,421.12)
Office	28,678.00	35,005.67	(6,327.67)
Insurance	3,658.00	3,475.00	1,173.00
Professional	23,408.00	15,384.00	8,024.00
Repairs and maintenance	13,658.00	9,299.44	4,358.56
Capital outlay	23,538.80	6,467.08	17,071.72
Total expenditures	\$256,187.00	\$238,660.32	\$17,526.68
EXCESS OF REVENUES OVER EXPENDITURES	\$ 19,503.00	\$ 35,507.71	\$ 16,004.71
FUND BALANCE - BEGINNING	285,801.85	285,801.85	
FUND BALANCE - ENDING	\$305,304.85	\$321,309.56	\$16,004.71

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

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS OF THE GENERAL FUND
AND ACCOUNT GROUP
YEAR ENDED DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The General Fund and Account Group of the Sixth Judicial District Court of Louisiana was established in compliance with Louisiana Revised Statutes 12:996.38 and 46:234.5. The purpose of Louisiana Revised Statute 12:996.38 is to expedite the business and function of the court by payment of personnel salaries, purchase and maintenance of equipment, establishing and maintaining a law library and any expenses incidental to proper administration of the court other than payment of salaries to judges. In addition, Louisiana Revised Statute 46:234.5 is to expedite the establishment and enforcement of support payments. A collection fee of not more than 2% of support obligation can be used to fund the administrative costs of the expedited process.

For financial reporting purposes, in conformance with GASB Codification Section 2108, the General Fund and Account Group is a part of the district court system of the State of Louisiana. The accompanying financial statements present financial information only on the operations of the General Fund and Account Group of the Sixth Judicial District Court, a component of the State of Louisiana judicial system. This component unit is an integral part of the reporting entity.

The accounting policies of the Sixth Judicial District Court of Louisiana conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted Standard-Setting Body for establishing Governmental Accounting and Financial Reporting Principles. The following is a summary of the significant policies:

A. Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the Judges of the Sixth Judicial District Court of Louisiana. Control by or dependence on the District was determined on the basis of budget adoption, selection of governing authority, designation of management, the ability to significantly influence operations and accountability for fiscal matters. No component units are present.

B. Fund Accounting

The accounts of the Sixth Judicial District Court of Louisiana 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.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS OF THE GENERAL FUND
AND ACCOUNT GROUP - CONTINUED
YEAR ENDED DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Fund Accounting (continued)

Government 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. An account group, on the other hand, 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. They are concerned only with the measurement of financial position, not with the measurement of results of operations. The funds presented in the financial statements are described as follows:

Government Funds

General Fund:

The General Fund is the general operating fund of the Sixth Judicial District Court of Louisiana. It is used to account for all financial resources except those required to be accounted for in Other Funds.

C. Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the government funds. Public domain or infrastructure are not capitalized as fixed assets are immovable and of value only to the District. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

The fixed assets account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

There are no long-term liabilities at December 31, 1997.

D. 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 refers to the timing of the measurement made, regardless of the measurement basis applied.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS OF THE GENERAL FUND
AND ACCOUNT GROUP - CONTINUED
YEAR ENDED DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. Basis of Accounting (continued)

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

Revenues:

Revenues are recognized in the accounting period when susceptible to accrual (i.e., when they become both available and measurable). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Commissions of filing fees are considered "measurable" when in the hands of collecting governments and are recognized as revenue at that time. Collection fee-up support obligations are recorded when they are received by the Sixth Judicial District Court of Louisiana. Interest income on the money market account is recorded when the income is available and measurable.

Expenses:

Expenses are generally recognized under the modified accrual basis of accounting in the accounting period in which the fund liability is incurred, if measurable.

E. Cash and Investments

Cash includes amounts in interest bearing demand deposits. Under state law, the District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, which are approximate market.

F. Budgetary Accounting

In accordance with RS 39:5315C the Sixth Judicial District Court of Louisiana did adopt a budget for the year ended December 31, 1997.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS OF THE GENERAL FUND
AND ACCOUNT GROUP - CONTINUED
YEAR ENDED DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

G. Total Columns on Combined Statements - Overview

The total columns on the statements - overview are captioned "Microcomputer Only" to indicate that they are prepared only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position 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.

NOTE 2 - PENSION PLAN

Substantially all employees of the District are members of the Parochial Employee Retirement System of Louisiana ("System"), a cost-sharing multiple-employer, public employee retirement system (PERS), controlled and 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 District are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from the District funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, or at or after age 55 with 25 years of credit service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of the final-average salary for each year of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1990, the benefit is equal to one percent of final-average salary, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1990. Final-average salary is the employee's average salary over the 30 consecutive or joint months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS OF THE GENERAL FUND
AND ACCOUNT GROUP - CONTINUED
YEAR ENDED DECEMBER 31, 1997

NOTE 3 - PENSION PLAN - CONTINUED

Contributors to the System include one-fourth of one percent of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge parishes. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:185, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the district and the retirement system:

Year Ended December 31, 1997

Contribution rate:	<u>Plan A</u>
Employer	9.5%
Employee	7.75%
Total current-year payroll	<u>\$134,782.00</u>
Total current-year covered payroll	<u>\$121,832.00</u>
Contributions:	
Received by statute:	
Employees	\$11,963.55
Employer	<u>9,259.74</u>
Total	<u>\$21,723.29</u>
Actual:	
Employees	\$11,963.55
Employer	<u>9,259.74</u>
Total	<u>\$21,723.29</u>

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of audited projected benefits, is intended to help users assess program costs in accumulating sufficient assets to pay benefits when due, and make comparisons among FERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's program is accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1997 comprehensive annual financial report. The district does not guarantee the benefits granted by the System.

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 NOTES TO FINANCIAL STATEMENTS OF THE GENERAL FUND
 AND ACCOUNT GROUP - CONTINUED
 YEAR ENDED DECEMBER 31, 1997**

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets are as follows:

	<u>Equipment</u>
Balance, December 31, 1996	\$91,807.71
Additions	6,467.88
Deletions	
Balance, December 31, 1997	<u>\$98,274.80</u>

NOTE 4 - CASH

At December 31, 1997, the District Court had cash totaling \$161,085.03 as follows:

Demand deposits	<u>\$161,085.03</u>
-----------------	---------------------

These deposits are stated at cost, which approximated market. Under state law, these deposits 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. These securities are held in the name of the pledging fiscal agent bank in holding or custodial bank that is mutually acceptable to both parties. At December 31, 1997, the District had \$161,085.03 in deposits. These deposits are relieved from risk by federal depository insurance and the pledge of securities.

NOTE 5 - INVESTMENTS

At December 31, 1997, the District had investments totaling \$162,338.28 as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Certificates of Deposit	<u>\$162,338.28</u>	<u>\$162,338.28</u>

The investments are in the name of the District and are held at the District office. These investments are covered by federal depository insurance and the pledge of securities.

NOTE 6 - COMPENSATED ABSENCE

The District does not have a formal leave policy.

II. ADDITIONAL INFORMATION

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 COMBINED BALANCE SHEET - GENERAL FUND
 AS OF DECEMBER 31, 1997

	Support Enforcement Fund	Probation Supervisor	Judicial Expense	FMS Inmate Officer	Total
ASSETS					
Cash	\$ 90,148.72	\$49,933.39	\$16,609.84	\$3,279.12	\$161,085.07
Certificate of deposit	100,545.79	18,682.50			162,229.29
Accounts receivable		1,825.00	3,189.20		5,224.28
Total assets	<u>\$190,694.51</u>	<u>\$118,441.19</u>	<u>\$20,009.04</u>	<u>\$3,279.12</u>	<u>\$332,423.86</u>
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$ 289.58	\$ 464.63	\$ 29.45	\$ 186.81	\$ 960.57
FUND EQUITY					
Unreserved - undesignated	\$189,704.92	\$118,009.21	\$20,009.59	\$3,092.31	\$332,826.03
TOTAL LIABILITIES AND FUND EQUITY	<u>\$190,694.51</u>	<u>\$118,441.19</u>	<u>\$20,009.04</u>	<u>\$3,279.12</u>	<u>\$332,423.86</u>

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1997**

	Support Enforcement	Probation Supervision	Judicial Expenses	FBI's Office	Total
REVENUE					
Intergovernmental	\$	\$4,793.00	\$	\$28,000.00	\$32,793.00
Fees	90,498.18	87,177.94	43,239.86		220,916.08
Interest	7,836.62	5,363.89	361.85		13,562.36
Other		1,000.00	7,382.17		8,382.17
Total revenues	<u>\$98,334.80</u>	<u>\$98,334.81</u>	<u>\$51,376.88</u>	<u>\$28,000.00</u>	<u>\$275,046.49</u>
EXPENDITURES					
General government					
Salaries and benefits	\$18,907.18	\$78,190.84	\$61,231.09	\$34,316.46	\$192,645.57
Travel	318.00	5,798.23	3,453.14	3,089.49	12,658.86
Office expense	14,878.00	17,876.25	380.94	1,088.90	33,624.09
Insurance	873.80	1,080.80			1,954.60
Pensional fees	13,497.80	6,187.80		868.68	20,554.28
Repairs & maintenance	184.80	4,465.48		704.00	5,354.28
Capital outlay		6,967.08			6,967.08
Total expenditures	<u>\$48,671.32</u>	<u>\$114,056.48</u>	<u>\$65,265.17</u>	<u>\$49,178.03</u>	<u>\$277,171.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	\$49,663.48	\$14,278.33	(\$14,888.29)	(\$21,178.03)	\$18,676.17
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$	\$	\$	\$12,800.00	\$12,800.00
Operating transfers out		(12,800.00)			(12,800.00)
Total	<u>\$</u>	<u>(\$12,800.00)</u>	<u>\$</u>	<u>\$12,800.00</u>	<u>\$</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$40,424.48	\$1,478.33	(\$14,888.29)	(\$9,378.03)	\$16,676.17
FUND BALANCE - BEGINNING					
	144,381.32	165,311.80	21,005.88	3,351.20	334,050.20
FUND BALANCE - ENDING	<u>\$184,845.86</u>	<u>\$166,790.13</u>	<u>\$6,117.59</u>	<u>\$2,973.17</u>	<u>\$359,726.75</u>

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED DECEMBER 31, 1997

Schedule 1

Federal Grant/ Pass-Through Grant/Grant Program Title	Federal CFDA Number	Program Or Award Amount	Revenue	Expenditures
Health and Human Services:				
Passed through State of Louisiana - Office of Community Services - Project #379-8712	89.470	\$18,000.00	\$18,000.00	\$28,000.00

II. INTERNAL CONTROL

DAVID Q. RICHARDSON

CERTIFIED PUBLIC ACCOUNTANT

FIELD OFFICE, BOX 8981

TERREBONNE, LA 71384

(504) 874-0814

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

Sixth Judicial District Court of Louisiana
Tulatch, Louisiana

I have audited the financial statements of the General Fund of the Sixth Judicial District Court of Louisiana and the Account Group financial statements of the Sixth Judicial District Court of Louisiana, for the year ended December 31, 1997, and have issued my report, dated June 25, 1998.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of the General Fund and Account Group of the Sixth Judicial District Court of Louisiana, for the year ended December 31, 1997, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The Judges of the Sixth Judicial District Court of Louisiana are responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the Judges 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 the Judges with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with the Judges' authorization and recorded properly to permit the preparation of 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 to 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.

Page Two

Sixth Judicial District Court of Louisiana
Tulaha, Louisiana

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Cash
Governmental receivable and revenues
Accounts payable and expenditures
Property, equipment and capital expenditures

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

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

Presently, all accounting functions are performed by the bookkeeper which limits segregation of duties. Due to the size of the District, it may not be cost effective to hire additional personnel. The Judges are aware of the situation and will continue to monitor the transactions of the District.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure element does not reduce to a relatively low level, the risk that errors or irregularities 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.

My 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, I believe the reportable condition described above is a material weakness.

No management letter was issued.

This report is intended for the information of the Judges and the Louisiana Legislative Auditor's office. The intention is not intended to limit the distribution of this report, which is a matter of public record.

Tulaha, Louisiana
June 21, 1998



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT
ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Sixth Judicial District Court of Louisiana
Tulahoma, Louisiana

I have audited the financial statements of the General Fund of the Sixth Judicial District Court of Louisiana and the Account Group financial statements of the Sixth Judicial District Court of Louisiana for the year ended December 31, 1997, and have issued my report thereon dated June 19, 1998.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Standards of State and Local Governments". These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of the General Fund and Account Group of the Sixth Judicial District Court of Louisiana, for the year ended December 31, 1997, I considered its internal control structure in order to determine my auditing procedures and not to provide assurance on the internal control structure.

The Judges of the Sixth Judicial District Court of Louisiana are responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the Judges 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 the Judges 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 the Judges' authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitation in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of my evaluation of the structure to 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.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Sixth Judicial District Court of Louisiana
Tulahoma, Louisiana

Accounting Controls

Cash
Governmental receivables and revenues
Accounts payable and expenditures
Property, equipment and capital expenditures

Administrative Controls

General requirements:
Political activity
Civil Rights
Cash management
Drug Free Work Place Act
Administrative Requirements

Specific Requirements

Types of services allowed or not allowed
Eligibility
Reporting

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1997, the Sixth Judicial District Court had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following non-major federal financial assistance program:

HEALTH AND HUMAN SERVICES - (FHS) - FAMILIES IN NEED OF SERVICE

I performed tests of controls, as required by OMB Circular A-125, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements and general requirements that are applicable to the aforementioned nonmajor program. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

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

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Sixth Judicial District Court of Louisiana
Terrebonne, Louisiana

Presently, all accounting functions are performed by the bookkeeper which limits segregation of duties. Due to the size of the District it may not be cost effective to hire additional personnel. The Judges are aware of the situation and will continue to monitor the transactions of the District.

A material weakness is a reportable condition in which the design or operation 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 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.

My 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, I believe the reportable condition described above is a material weakness.

No management letter was issued.

This report is intended for the information of the Judges and the Louisiana Legislative Auditor's office. This section is not intended to limit the distribution of this report, which is a matter of public record.

Terrebonne, Louisiana
June 23, 1998



III. COMPLIANCE

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT ON COMPLIANCE
WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

Sixth Judicial District Court of Louisiana
Tallahassee, Louisiana

I have audited the financial statements of the General Fund of the Sixth Judicial District Court of Louisiana and the Account Group financial statements of the Sixth Judicial District Court of Louisiana, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 23, 1998.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and provisions of Office of Management and Budget (OMB) Circular A-128, "Audit of State and Local Governments". These standards and OMB Circular A-128, require that I 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 Sixth Judicial District Court of Louisiana, is the responsibility of the Sixth Judicial District Court of Louisiana's Judges. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests of compliance indicate that, with respect to the items tested, the General Fund and Account Group, which is under the control of the Judges of the Sixth Judicial District Court of Louisiana, as described in Note 1, complied, in all material respects, with the provisions referred to in the third paragraph of this report, and with respect to items not tested, nothing came to my attention that caused me to believe that the District had not complied, in all material respects, with those provisions.

This report is intended for the information of the Judges, and the Louisiana Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tallahassee, Louisiana
June 23, 1998



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Sixth Judicial District Court of Louisiana
Tallulah, Louisiana

In connection with my audit of the December 31, 1997 general purpose financial statements of the General Fund of the Sixth Judicial District Court of Louisiana and with my study and evaluation of the Sixth Judicial District Court of Louisiana's internal control systems used to administer its federal financial assistance program, as required by OIG's Office of Management and Budget Circular A-128, "Audits of State and Local Governments", I selected certain transactions applicable to the nonmajor federal assistance program for the year ended December 31, 1997.

As required by OMB Circular A-128, I have performed testing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility and reporting that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Sixth Judicial District Court of Louisiana's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Sixth Judicial District Court of Louisiana had not complied in all material respects with these requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with these requirements.

This report is intended for the information of the Judges, and the Louisiana Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tallulah, Louisiana
June 28, 1998



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
GENERAL REQUIREMENTS APPLICABLE TO FEDERAL ASSISTANCE PROGRAMS

Sixth Judicial District Court of Louisiana
Tallulah, Louisiana

I have audited the general purpose statements of the Sixth Judicial District Court of Louisiana as of and for the year ended December 31, 1997, and have issued my report thereon dated June 25, 1998.

I have applied procedures to test the Sixth Judicial District Court of Louisiana in compliance with the following requirements applicable to its federal financial assistance program, which are identified in the Schedule of Federal Financial Assistance for the year ended December 31, 1997, political activity, civil rights, cash management, federal financial reports, drug-free workplace act and administrative requirements.

My procedures were limited to the applicable procedures described in the Government Auditing Standards, issued by the Comptroller General of the United States; and provisions of Office of Management and Budget Circular A-128, "Audit of State and Local Governments". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Sixth Judicial District Court of Louisiana's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Sixth Judicial District Court of Louisiana had not complied in all material respects with those requirements.

This report is intended for the information of the judges and the Louisiana Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is matter of public record.

Tallulah, Louisiana
June 25, 1998

