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JUN 29 1998

LEONARD J. ...

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa)

Independent Accountant's Compilation Report

*Independent Accountant's Report on Applying
Agreed-upon Procedures*

Year Ended December 31, 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 June 29, 1998

WEL

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa)

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December 31, 1997

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RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the City Court Judge
City Court of Bogalusa, Louisiana

I have compiled the accompanying general-purpose financial statements of the City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, as of and for the year ended December 31, 2007, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying general-purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



Certified Public Accountant

Bogalusa, Louisiana
June 17, 2008

CITY COURT OF BOSSALUSA, LOUISIANA
 (A Component Unit of the City of Bogalusa)

COMBINED BALANCE SHEET -
 ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 2007

	<u>Governmental</u>		<u>Enterprise</u>		<u>Account Group Fund Totals</u>	<u>(Miscellaneous Data)</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Agency Fund</u>	<u>Fund</u>		
ASSETS						
Cash and cash equivalents	\$ 12,679	\$ 26,713	\$ 6,173	\$	\$	\$ 45,565
Investments	8,006	23,289				16,795
Fees and costs receivable				12,287		22,287
less: allowance for uncollectible accounts of \$64,750				532		1,749
Due from other funds						23,023
Fund assets					29,075	
Total assets	\$ 20,685	\$ 50,002	\$ 28,353	\$	\$ 29,075	\$ 121,285

(Continued)
 The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA, LOUISIANA
 (A Component Unit of the City of Bogalusa)

COMBINED BALANCE SHEET -
 ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1997

	Governmental		Enterprise		Account	
	General	Special	Agency	Special	Group	Totals
	Fund	Revenue	Fund	Fund	Fund	(Millions of
		Fund			Assets	Dollars)
LIABILITIES AND FUND EQUITY						
Liabilities:						
Bond deposits	\$	\$	\$	4,346	\$	4,346
Due to bigrams and others		34,021				34,021
Due to other governmental units			83,406			83,406
Due to other funds	802		802			1,790
Total liabilities	802	34,021	88,542			79,115
Fund equity:						
Investment in general fund assets					25,673	25,673
Unreserved - subassigned	25,135	7,406				32,541
Total fund equity	25,135	7,406			25,673	48,158
Total liabilities & fund equity	\$ 25,937	\$ 41,427	\$ 88,542		\$ 25,673	\$ 121,736

(Continued)

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa)

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1995

	General Fund	Special Revenue Fund	Totals (Memorandum Only)
Revenues:			
Court fees	\$ 24,770	\$ 36,373	\$ 61,143
Judges supplemental compensation		7,024	7,024
Interest	845		845
Intergovernmental	21,138	17,382	48,520
Clerks expenses		2,170	2,170
Other	1,542		1,542
Total revenues	68,302	62,952	131,254
Expenditures:			
Salaries	68,318	27,000	95,318
Fringe benefits	18,979	3,022	22,001
Payments to Judge		11,690	11,690
Commissions to Marshall		9,318	9,318
Legal and professional	5,900		5,900
Payments to JSCA Board		7,024	7,024
Equipment	25,303		25,303
Telephone and postage	688	71	759
Refund of advances		2,895	2,895
Court costs		2,275	2,275
Retirement	2,224	2,849	4,259
Taxes	5,333		5,333
Commissions to clerk		3,221	3,221
Supplies	339		339
Trues and subscriptions	545		545
Miscellaneous	433		433
Seminar fees	1,224		1,224
Total expenditures	112,286	51,965	164,251

(Continued)

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa)

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1997

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Fund</u>	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
Excess (deficiency) of revenues over expenditures	\$ 451,994	\$ (18,712)	\$ 433,282
Other Financing Sources(uses):			
Operating transfer in (out)	___ 89,158	___ 28,000	___ 61,158
Total other financing sources(uses)	___ 89,158	___ 28,000	___ 61,158
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(12,796)	3,208	(9,588)
Fund balances, beginning	___ 28,551	___ 100	___ 28,651
Fund balances, ending	\$ 15,755	\$ 3,408	\$ 19,163

(Continued)

The accompanying notes are an integral part of this statement.

CITY COURT OF BOZALUOLA, LOUISIANA
(A Component Unit of the City of Bogalusa)

CONDENSED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES- BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 2017

	General Fund		Variation		Special Revenue Fund		Variance- Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	Budget	Actual	
Revenue:							
Court fees	\$ 24,000	\$ 26,170	\$ 2,170	\$	\$ 20,100	\$ 20,100	\$ 8,200
Judges supplemental compensation					4,000	1,000	3,000
Salaries	425	640	428		1,000	1,000	(1,000)
Intergovernmental	20,200	21,120	900		24,000	21,000	700
Chiefs revenue		1,000	1,000		1,170	1,170	1,170
Other		1,000	1,000				
Total revenues	<u>\$1,200</u>	<u>\$3,300</u>	<u>\$2,100</u>	<u>\$3,300</u>	<u>\$1,900</u>	<u>\$3,300</u>	<u>\$1,400</u>
Expenditures:							
Salaries	\$7,000	\$8,000	\$1,000		\$6,700	\$7,000	\$300
fringe benefits	20,000	18,000	(2,000)		1,000	1,000	(1,000)
Payments to Judge					1,000	1,000	
Commissions to Judicial					1,000	1,000	
Legal and professional	6,000	6,000	600		1,000	1,000	
Payments to CCA Panel	1,000	1,000	1,000		1,000	1,000	
Equip. services-contract	1,000	600	(400)		1,000	1,000	
Telephone and postage	1,000	1,000	1,000		1,000	1,000	
Library					1,000	1,000	
Refund of advances					1,000	1,000	
Court costs	1,000	1,000	1,000		1,000	1,000	
Retirement	4,000	5,000	1,000		1,000	1,000	
Total							

(Continued)

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa)

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES- BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES**
Year Ended December 31, 1997

	General Fund		Variances- Favorable (Unfavorable)	Special Revenue Fund		Variances- Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Expenditures (Cont'd):						
Office supplies	\$ 27,000	\$ 25,000	\$ 1,000	\$ 1,500	\$ 219	\$ 219
Communication to clerk	250	250	—	250	—	250
Supplies	1,200	940	260	—	—	—
Deans and subscriptions	500	425	77	—	—	—
Stipendancies	1,000	1,000	—	—	—	—
Depreciation	1,000	1,000	—	—	—	—
Total expenditures	<u>11,000</u>	<u>11,015</u>	<u>1,111</u>	<u>1,750</u>	<u>8,600</u>	<u>3,000</u>
Excess (deficiency) of revenues over expenditures	98,210	95,250	1,000	98,000	10,120	1,000
Other Financing Sources (Uses)						
Operating transfers in from	31,200	30,150	1,050	20,000	20,000	500
Total other financing sources (uses)	<u>31,200</u>	<u>30,150</u>	<u>1,050</u>	<u>20,000</u>	<u>20,000</u>	<u>500</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(5,410)	(3,790)	1,600	40	1,000	1,000
Fund balances, beginning	20,000	20,000	—	100	100	—
Fund balances, ending	<u>\$ 20,000</u>	<u>\$ 16,210</u>	<u>\$ 12,000</u>	<u>\$ 1,100</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>

(Continued)

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa)

Notes to the General-Purpose Financial Statements
December 31, 1997

INTRODUCTION

The City Court of Bogalusa (a component unit of the City of Bogalusa) is a court of limited jurisdiction and serves Ward 4 of Washington Parish, Louisiana. The Judge of the Court is an elected official.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general-purpose financial statements of the City Court of Bogalusa have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

According to Governmental Accounting Standards Board Statement No. 14 the City of Bogalusa (the City) is the financial reporting entity for the Court. The financial reporting entity consists of (a) the primary government (the City), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Even though the City Court Judge is an independently elected official, and is legally separate from the City, the Court is considered a component unit of the City because of fiscal dependence. The City provides the courtroom and office space for the Court. The City also pays salaries and retirement for the Court's secretaries. The accompanying financial statements present information only on the funds maintained by the Court, and do not present information on the City.

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa)
Notes to the General Purpose Financial Statements (continued)

C. FUND ACCOUNTING

The accounts of the Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. 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. The various funds are grouped, in the financial statements in this report, into two broad fund categories as follows:

Governmental Funds:

General Fund - The General Fund is the general operating fund of the City Court. It is used to account for all financial resources except those to be accounted for in another fund.

Special Revenue Fund - The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Fiduciary Fund:

Agency Fund - Agency funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve an assessment of results of operations.

D. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

CITY COURT OF BOGALUSA, LOUISIANA

(A Component Unit of the City of Bogalusa)

Notes to the General Purpose Financial Statements (continued)

E. BASIS OF ACCOUNTING

All governmental funds and the agency fund are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Court fees are considered measurable when received in cash. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

All agency funds are also accounted for using the modified accrual basis of accounting.

F. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from these estimates.

G. BUDGETS

The City Court of Bogalusa complied with the Louisiana Local Government Budget Act. Since total proposed expenditures were less than \$250,000, there were no public hearings.

The budget is prepared on the modified accrual basis of accounting. All appropriations lapse at year end. Budget amounts included in the accompanying financial statements include the original adopted budget and all amendments.

II. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

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. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa)
Notes to the General Purpose Financial Statements (continued)

I. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in certificates of deposit with original maturities of 90 days or less. Under state law, the City Court of Bogalusa 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 City Court of Bogalusa 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.

J. INTERFUND TRANSACTIONS

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various due to and due from accounts.

K. COMPENSATED ABSENCE POLICY

The Court is not responsible for wages, vacation and sick pay, thus there is no salary related accruals. The City of Bogalusa is responsible for the Court's salaries.

L. ON-BEHALF PAYMENTS

GAAP Statement 24 establishes accounting and financial reporting standards for pass-through goods, food stamps, and on-behalf payments for fringe benefits and salaries. The following were amounts paid on-behalf of the Court for employee salaries and fringe benefits during 1997:

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa)
Notes to the General Purpose Financial Statements (continued)

Revenue:	
State of Louisiana	\$ 29,250
Washington Parish Police Jury	19,270
Transfer in:	
City of Bogalusa	_____68,178
	\$ _____116,698

In accordance with Statement No. 34, they are included as revenue, transfer in, and expenditures in the accompanying financial statements.

3. CASH AND CASH EQUIVALENTS

At December 31, 2007, the City Court of Bogalusa has cash and cash equivalents (bank balances) totaling \$45,700 as follows:

Demand deposits	\$ 22,601
Interest-bearing demand deposits	_____23,165
Total	\$ 45,700

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2007, the City Court of Bogalusa has \$63,400 in deposits/collected bank balances). These deposits are fully secured from risk by federal deposit insurance.

4. INVESTMENTS

At December 31, 2007, the City Court of Bogalusa holds investments of Certificates of Deposit totaling \$18,785. These investments are fully secured from risk by federal deposit insurance.

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa)
Notes to the General Purpose Financial Statements (continued)

5. CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance December 31, 1998	Additions	Deletions	Balance December 31, 1997
Equipment	\$ _____	\$ 25,078	\$ _____	\$ 25,078
Total general fixed assets	\$ _____	\$ 25,078	\$ _____	\$ 25,078

6. PENSION PLANS

The City Court Judge is a member of the Louisiana State Employees' Retirement System (the System). The System is a multiple-employer public employee defined benefit pension plan administered by a separate board of trustees.

The age and years of creditable service required in order for a member to retire with full benefits are established by state statute and vary depending on the member's employer and job classification. The substantial majority of members may retire with full benefits at ages ranging from any age upon completing thirty years of creditable service, to age sixty upon completing ten years of creditable service. The basic annual retirement benefit for substantially all members is equal to 2½% of average compensation multiplied by the number of years of creditable service plus \$300. Participants who became members of the System on or after July 1, 1996, are not eligible for the \$300 addition to the annual retirement benefit formula. Judges receive an additional annual retirement benefit equal to 1% of average compensation multiplied by the number of years of creditable service.

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 Louisiana State Employees Retirement System, P.O. Box 44213, Baton Rouge, LA 70804-4213.

CITY COURT OF BOGALUSA, LOUISIANA

GA Component Unit of the City of Bogalusa

Notes to the General-Purpose Financial Statements (continued)

Members of the System are required by state statute to contribute 11.5 percent of their annual covered salary and the City Court of Bogalusa is required to contribute at an actuarially determined rate. The current rate is 13.0 percent of annual covered payroll. The contribution requirements of plan members and the City Court of Bogalusa are established and may be amended by state statute.

The secretaries of the City Court of Bogalusa are employees of the City of Bogalusa and are members of the City Employees Retirement System. This system is a single-employer public retirement system administered by a separate board of trustees.

A member of the City Employees Retirement System may retire after either completing 10 years of credited service and attaining age 60 or upon completing 20 years of credited service and attaining age 50. Compulsory retirement is stipulated at age 68. Upon retirement a member will be entitled to receive a service retirement annuity equal to 2.20% of average salary for each year of total service and any fractional part of a year of service. The minimum amount of service retirement annuity will be 28% of average salary, and the maximum will be 66.20% of average salary. The normal form of retirement benefit is a joint and 75% survivor benefit. Benefits are established and may be amended by state statute.

The City of Bogalusa issues an annual publicly available financial report that includes financial statements and required supplementary information for the City Employees Retirement System. That report may be obtained by writing to the City of Bogalusa, P.O. Drawer 1178, Bogalusa, Louisiana 70429-1178.

Members of the City Employees Retirement System are required by state statute to contribute 6 percent of their annual covered salary and the City of Bogalusa is required to contribute at an actuarially determined rate. The current rate is 11 percent of annual covered payroll, which includes a 1.00 mill ad valorem tax. The contribution requirements of plan members and the City of Bogalusa are established and may be amended by state statute.

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa)
Notes to the General-Purpose Financial Statements (continued)

7. AGENCY FUND TRANSFERS

The financial activity of agency funds does not represent revenues and expenditures and as such is not included in the combined statement of revenues, expenditures, and changes in fund balances. This fund is used to account for the assets held by the Court for other governmental entities.

During the current year, the Court's agency fund made the following contributions to other governmental units:

City of Bogalusa	\$ 60,000
Washington Parish Police Jury	18,571
City of Bogalusa (Officers' witness fee)	7,245
Juvenile Justice Commission	8,700
Marshall's Fund	14,400
Indigent Defendants Board	36,525
State Reports	2,004
Louisiana Law Enforcement Training	2,898
Crime Victims Reparations Fund	3,800
Louisiana Rehabilitative Services	1,000
Treasurer, State of Louisiana	<u>2,500</u>
Total	\$ 161,203

8. SUPPLEMENTAL COMPENSATION

For each new civil court case, a fee is charged for the Judges' Supplemental Compensation as required by state law. The cost collected is remitted to the state to help defray the cost of Judges' salaries. The fee was \$18.00 from January through June and \$15.00 from July through December, 1997.

9. PAYMENTS TO JUDGE

Payments made to Judge Robert J. Mack during 1997 was \$11,400.

CITY COURT OF BOGALUSA, LOUISIANA
 (A Component Unit of the City of Bogalusa)
 Notes to the General Purpose Financial Statements (continued)

18. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at December 31, 1997 are as follows:

<u>Fund</u>	<u>Due to Other Funds</u>	<u>Due from Other Funds</u>
General Fund	\$ 932	\$ 932
Special Revenue Fund		932
Pledgatory Fund	<u>888</u>	<u> </u>
Total	\$ <u>1,740</u>	\$ <u>1,700</u>

**INDEPENDENT ACCOUNTANT'S REPORT
ON AUDITING AGREED-UPON PROCEDURES**

To the City Court Judge
City Court of Bogalusa, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about City Court of Bogalusa's compliance with certain laws and regulations during the year ended December 31, 1997, included in the accompanying *Louisiana Assertion Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA's-RS 33:2211-2251 (the public bid law).

I examined one expenditure over \$5,000; the bid law was complied with.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Done

6. Trace the budget adoption and amendments to the minute book.

N/A

7. Compare the revenues and expenses of the final budget to actual revenues and expenses to determine if actual revenues or expenses exceed budgeted amounts by more than 5%.

I compared the above amounts; they were within the 5% limitation.

Accounting and Reporting

8. Randomly select 3 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee.

None.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All payments were coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six disbursements indicated approval from the Judge. In addition, all major purchases were approved by the Judge.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or admitted as required by LSA-RS 42:1 through 42:22 (the open meetings law).

Not required for city courts.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Forfeits

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

Salaries for court employees are paid by the City of Bogalusa.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of City Court of Bogalusa, the Mayor, the City Council, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountant

Bogalusa, Louisiana
June 17, 1988

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa, Louisiana)

Summary Schedule of Prior-Year Findings
For the Year Ended December 31, 1997

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Findings	Corrective Action Taken (Yes, No, Partially)
-------------	--	----------------------------	---

No prior-year findings

CITY COURT OF BOGALUSA, LOUISIANA
(A Component Unit of the City of Bogalusa, Louisiana)

Corrective Action Plan for Current Year Compilation Findings
For the Year Ended December 31, 1997

Ref. No.	Description of Findings	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
-------------	----------------------------	---------------------------------	------------------------------------	-----------------------------------

No current year findings

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

4-28-99 Date

RICHARD H. SEAL, CPA

F. O. Box 118
Monroe, LA 70029-0118

(Auditor)

In connection with your compilation of our financial statements as of 12-31-1997 1231-12-31-97 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of April 5, 1998 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No **Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1151, 1152.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No **Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 28:1301-14) or the budget requirements of LSA-RS 28:43.

Yes No **Accounting and Reporting**

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:21, and 44:30.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 24:563, and/or 24:52, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No **Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No *N/A***Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 33 of the 1874 Louisiana Constitution, and LSA-RS 47:1410.62.

Yes No **Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1874 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-129.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contributions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

[Signature] *[Signature]* *[Signature]*
 _____ Judge _____
 _____ Treasurer _____ Date
 _____ President _____ Date

Note—Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.