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NINTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

ALEXANDRIA, LOUISIANA

DECEMBER 31, 1998

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Release Date ~~July 2, 1999~~



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND

DECEMBER 31, 1998

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Judges of Ninth Judicial District Court
Judicial Expense Fund

We have audited the accompanying general purpose financial statements of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1998, as listed in the table of contents. These financial statements are the responsibility of the District Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Ninth Judicial District Court, Judicial Expense Fund, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 20, 1999, on our consideration of the Judicial Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

L. PAUL HOOD, C.P.A.	ERNEST F. SASSER, C.P.A.	DALE P. DE SELLE, C.P.A.
MARVIN A. JUNEAU, C.P.A.	ROBERT L. LITTON, C.P.A.	REBECCA B. MORRIS, C.P.A.
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Judges of Ninth Judicial District Court
Judicial Expense Fund

The year 2000 supplementary information on page 13 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and the presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Ninth Judicial District Court, Judicial Expense Fund is or will become year 2000 compliant, that the Fund's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Fund does business are or will become year 2000 compliant.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 20, 1999

NINTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
 DECEMBER 31, 1998

EXHIBIT A

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUP	TOTALS
	GENERAL	SPECIAL REVENUE	GENERAL FIXED ASSETS	(MEMORANDUM ONLY)
ASSETS				
Cash	\$63,369	\$232,487	\$	\$295,856
Accounts receivable	6,439	10,400		16,839
Equipment	_____	_____	228,465	228,465
<u>TOTAL ASSETS</u>	<u>\$69,808</u>	<u>\$242,887</u>	<u>\$228,465</u>	<u>\$541,160</u>
 LIABILITIES, EQUITY, AND OTHER CREDITS				
LIABILITIES				
Accounts payable	\$13,556	\$ 16,135	\$	\$ 29,691
Payroll taxes withheld	_____	321	_____	321
Total Liabilities	13,556	16,456		30,012
 EQUITY AND OTHER CREDITS				
Investment in general fixed assets			228,465	228,465
Fund Balance:				
Unreserved - Undesignated	<u>56,252</u>	<u>226,431</u>	_____	<u>282,683</u>
Total Equity and Other Credits	<u>56,252</u>	<u>226,431</u>	<u>228,465</u>	<u>511,148</u>
<u>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</u>	<u>\$69,808</u>	<u>\$242,887</u>	<u>\$228,465</u>	<u>\$541,160</u>

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

NINTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 1998

EXHIBIT B

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
REVENUES			
Intergovernmental court fees	\$61,585	\$	\$ 61,585
Collection fees		275,035	275,035
Interest	<u>706</u>		<u>706</u>
Total Revenues	62,291	<u>275,035</u>	<u>337,326</u>
EXPENDITURES			
Current:			
General government:			
Salaries		46,260	46,260
Insurance premiums	1,250		1,250
Parking fees	4,956		4,956
Legal and other professional	700	720	1,420
Office supplies, etc.	7,075	4,124	11,199
Computer supplies and expense		1,321	1,321
Transcripts	1,105		1,105
Payroll taxes		3,537	3,537
Telephone	6,911		6,911
Meeting and jury expense	1,517		1,517
Certification fees and continuing education	5,052		5,052
Operating assistance to Rapides Parish Police Jury			
- supplemental pay - clerks, reporters, and office support staff	8,280	46,178	54,458
Bank charges	366		366
Dues and subscriptions	2,170		2,170
Renovations - office rent		61,379	61,379
Miscellaneous	1,124		1,124
Capital outlay	<u>21,868</u>	<u>5,411</u>	<u>27,279</u>
Total Expenditures	<u>62,374</u>	<u>168,930</u>	<u>231,304</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(83)	106,105	106,022
FUND BALANCES, BEGINNING OF YEAR	<u>56,335</u>	<u>120,326</u>	<u>176,661</u>
<u>FUND BALANCES, END OF YEAR</u>	<u>\$56,252</u>	<u>\$226,431</u>	<u>\$282,683</u>

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

NINTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 GENERAL AND SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 1998

EXHIBIT C

	GENERAL FUND		SPECIAL REVENUE FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES					
Intergovernmental court fees	\$ 60,000	61,585	\$ 240,000	\$ 275,035	\$ 35,035
Collection fees					
Interest	600	706			
Total Revenues	60,600	62,291	240,000	275,035	35,035
EXPENDITURES					
Current:					
General government:					
Salaries			45,480	46,260	(780)
Insurance premiums	1,300	1,250			50
Parking fees	2,500	4,956			(2,456)
Legal and other professional	700	700			-0-
Office supplies, etc.	6,000	7,075	3,400	720	(720)
Computer supplies and expense	2,000	2,000	500	1,321	(724)
Transcripts		1,105			(1,105)
Payroll taxes			3,500	3,537	(37)
Telephone	6,000	6,911			(911)
Meeting and jury expense		1,517			(1,517)
Certification fees and					
continuing education	8,500	5,052			3,448
Operating assistance to Rapides					
Parish Police Jury - supplemental					
pay - clerks, reporters, and					
office support staff	29,000	8,280	36,500	46,178	(9,678)
Bank charges	300	366			(66)
Dues and subscriptions	500	2,170			(1,670)
Renovations - office rent			60,000	61,379	(1,379)
Miscellaneous	1,500	1,124			376
Capital outlay	23,000	21,868	15,000	5,411	9,589
Total Expenditures	81,300	62,374	164,380	168,930	(4,550)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,700)	(83)	75,620	106,105	30,485
FUND BALANCES, BEGINNING OF YEAR	56,335	56,335	120,326	120,326	-0-
FUND BALANCES, END OF YEAR	\$ 35,635	\$56,252	\$195,946	\$226,431	\$30,485

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

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

1. REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Ninth Judicial District Court, 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 accounting and financial reporting principles. The more significant of the entity's accounting policies are described below.

Reporting Entity

The Judicial Expense Fund was created by Act 633 of the Regular Session of 1982, enacting R.S. 13:996.19. The purpose of the Fund is to account for additional court costs, provided by the Act, and to provide for the administration and expenditure of such monies. The Judicial Expense Fund operates as a component unit of the Rapides Parish Police Jury.

In evaluating how to define the entity for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, only the operating activities of the Judicial Expense Fund are included in these financial statements.

Fund Accounting

The Judicial Expense Fund uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets or liabilities that are not recorded in a fund because they do not directly affect net expendable available financial resources.

The Judicial Expense Fund has two categories of funds - governmental and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. The Judicial Expense Fund has two funds included in this category.

GOVERNMENTAL FUND TYPES

GENERAL FUND

The General Fund was established in order to account for all of the general activities.

SPECIAL REVENUE FUND

CHILD SUPPORT FUND

The Child Support Fund consists of fees collected pursuant to the enforcement of court ordered child support agreements. Fees earned by the fund totalled \$275,035 in 1998.

FIDUCIARY FUND TYPES

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments.

AGENCY FUND

This fund is comprised of child support payments collected on behalf of the State of Louisiana.

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

ACCOUNT GROUP

GENERAL FIXED ASSETS

Fixed assets used in governmental fund operations are accounted for in the General Fixed Assets Account Group. All additions and retirements of fixed assets are recorded in this account group.

This account group is not a fund. It is concerned with the measurement of financial position and does not involve measurement of results of operations.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a *current financial resources measurement focus*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of the funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are court fees, collection fees, and interest revenue.

Budgets

The Judicial Expense Fund's General Fund and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. Any amendments are made by the District Judges. The budgeted amounts are prepared on a cash basis of accounting. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial. All annual appropriations lapse at year end.

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

Cash

Cash includes amounts on hand as well as amounts in demand deposits and interest-bearing demand deposits. Under state law, the Judicial Expense Fund 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.

Fixed Assets

General fixed assets are not capitalized in the fund used to acquire them. Instead, capital acquisitions are reflected as expenditures in the governmental fund, and the related assets are reported in the general fixed assets account group. All fixed assets are valued at cost. Assets in the general fixed asset account group are not depreciated.

The costs of normal maintenance and repairs that do not add to the value of the asset lives are not capitalized.

Memorandum Only - Total Column

The total columns on the combined component unit financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position and results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NINTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

2. LEGAL COMPLIANCE - BUDGETS

As mentioned in Note 1, the General and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. The budgetary practices include public notice, public inspection, and public hearings on the budgets. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts contained in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. As independently elected parish officials, budgetary control is exercised by the judges at the fund level.

3. CASH

At December 31, 1998, the Judicial Expense Fund had cash (book balances) totaling \$295,856 in demand deposit accounts held at local financial institutions. The bank balances totaled \$383,354. A summary of collateralization of bank balances is presented below.

Insured (federal deposit insurance)	\$167,260
Uncollateralized (in accordance with GAAP - see below)	<u>216,094</u>
	\$383,354

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.

The uncollateralized amount shown above is secured by pledged securities with market values exceeding the required pledge amount. The securities are held in the name of the pledging agent bank in holding or custodial banks. Even though the pledged securities are considered uncollateralized under GAAP, Louisiana Revised Statutes impose a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the Judicial Expense Fund that the agent bank has failed to pay deposited funds upon demand.

4. GENERAL FIXED ASSETS

The following is a summary of changes in general fixed assets during the year:

	<u>BALANCE</u> <u>12/31/97</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>BALANCE</u> <u>12/31/98</u>
Equipment	\$206,019	\$27,278	\$ 4,832	\$228,465

**NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1998**

NOTES TO FINANCIAL STATEMENTS

5. CHANGES IN AGENCY FUND AMOUNTS HELD FOR OTHERS

Balance, beginning of year	\$ -0-
Additions - child support collections	5,701,180
Deductions - remittances to State of Louisiana	<u>(5,701,180)</u>
Balance, end of year	\$ -0-

6. EMPLOYEE RETIREMENT PLAN PARTICIPATION

The employee of the Judicial Expense Fund is not covered under a State of Louisiana PERS plan. This employee is a member of the social security system.

7. SUBSEQUENT EVENT - OPERATING LEASE

Effective January 1, 1999, the Judicial Expense Fund entered into a contract of lease with the Rapides Parish Police Jury, for the purpose of leasing office space from the Police Jury.

The consideration for this lease is to be the payment by the Judicial Expense Fund of all labor and materials, all architectural and professional fees, all plumbing, electrical, heating, cooling, flooring and other contractual services, and all other expenses incurred in the remodeling of the office space. The title and interest in these improvements will remain with the Police Jury at the end of the lease term.

The term of this lease is for seven years, beginning January 1, 1999, and ending December 31, 2005.

As of December 31, 1998, the Judicial Expense fund had incurred \$61,379 of improvements to this office space. These expenditures are included in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances.

8. EXPENDITURES OF THE JUDICIAL EXPENSE FUND NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the office of the Judicial Expense Fund which are paid out of the funds of the Criminal Court, the Rapides Parish Police Jury, or directly by the state, in accordance with statutory requirements. Also, the general fixed assets used by the Judicial Expense Fund that are purchased with the Rapides Parish Police Jury's money are reported in the Police Jury's financial statements. General fixed assets purchased with the Judicial Expense Fund's General Fund or Special Revenue Fund revenues are reported in these financial statements.

REQUIRED SUPPLEMENTAL INFORMATION

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
REQUIRED SUPPLEMENTAL INFORMATION
YEAR 2000 SUPPLEMENTARY INFORMATION
DECEMBER 31, 1998

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Fund's operations as early as fiscal year 1999.

The Fund has completed an inventory of its computer system and other electronic equipment that may be affected by the year 2000 issue which is necessary to conducting Fund operations. The Fund relies on a vendor to provide the assessment, remediation, testing, and validation of the Fund's system as being year 2000 compliant. As of December 31, 1998, the Fund was in the remediation stage.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of the related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management can not assure that the Fund is or will be year 2000 ready, that the Fund's remediation efforts will be successful in whole or in part, or that parties with whom the Fund does business will be year 2000 ready.

See independent auditor's report.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS AND
LOUISIANA GOVERNMENTAL AUDIT GUIDE**

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



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

Judges of Ninth Judicial District Court
Judicial Expense Fund

We have audited the general purpose financial statements of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 20, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Judicial Expense Fund's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Judicial Expense Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Fund's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as findings 98-01 and 98-02.

MARVIN A. JUNEAU, C.P.A. ROBERT L. LITTON, C.P.A. REBECCA B. MORRIS, C.P.A.
H. ERIC RANDOW, C.P.A. ROBERT W. DVORAK, C.P.A. MICHAEL A. JUNEAU, C.P.A.
ERNEST F. SASSIR, C.P.A. DALE P. DE SELLE, C.P.A. I. PAUL HOOD, C.P.A.



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PAYNE, MOORE & HERRINGTON, LLP

Judges of Ninth Judicial District Court
Judicial Expense Fund

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions listed are not material weaknesses.

This report is intended solely for the information and use of management for Judicial Expense Fund and Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 20, 1999

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

NINTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED DECEMBER 31, 1998

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? _____ yes x no

Reportable conditions identified that are not considered to be material weaknesses? x yes _____ none reported

Noncompliance material to financial statements noted? _____ yes x no

Corrective Action Plan See Attached

Management's Summary Schedule of Prior Audit Findings See Attached

Memorandum of Other Comments and Recommendations Not Applicable

Federal Awards Not Applicable

SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED UNDER GOVERNMENT AUDITING STANDARDS

FINDING 98-01 - CASH DISBURSEMENTS

There were five occasions found during the year where checks were either issued unsigned or with only one signature when two signatures were required. This reportable condition is not a material weakness.

MANAGEMENT'S RESPONSE - See Corrective Action Plan

FINDING 98-02 - CASH DISBURSEMENTS

There were two occasions found during the year when checks, blank in amount, were pre-signed by one or more of the Judges. This reportable condition is not a material weakness.

MANAGEMENT'S RESPONSE - See Corrective Action Plan

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 1998

FINDING 98-01 - CASH DISBURSEMENTS

Contact person responsible for corrective action: Judge Dexter Ryland

Corrective action planned: We believe the reportable condition is not a material weakness.

Every effort will be made to discontinue issuing checks not properly signed.

Anticipated completion date: June 15, 1999.

FINDING 98-02 - CASH DISBURSEMENTS

Contact person responsible for corrective action: Judge Dexter Ryland

Corrective action planned: We believe the reportable condition is not a material weakness.

Every effort will be made to discontinue pre-signing blank checks.

Anticipated completion date: June 15, 1999.

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MANAGEMENT'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 1998

FINDING

CURRENT YEAR STATUS

97-01 Compliance with the Louisiana Local Government Act

Resolved

97-02 Issuing pre-signed blank checks

Unresolved - see
Finding 98-02