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Financial Report
Lafourche Parish Juvenile Justice Commission
Thibodaux, Louisiana
June 30, 1999

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 ~~SEP 29 1999~~

TABLE OF CONTENTS

Lafourche Parish Juvenile Justice Commission

June 30, 1999

	<u>Exhibits</u>	<u>Page Number</u>
Introductory Section		
Title Page		i
Table of Contents		ii
Principal Officials		iii
Financial Section		
Independent Auditor's Report		1
Combined Balance Sheet - Governmental Fund Type and Account Groups	A	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund Types	B	3
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Governmental Fund Type - General Fund	C	4
Notes to Financial Statements	D	5 - 13
Special Reports Of 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 <u>Government Auditing Standards</u>		14 - 15
Schedule of Findings		16
Reports By Management		
Schedule of Prior Year Findings		17
Management's Corrective Action Plan		18

PRINCIPAL OFFICIALS

Lafourche Parish Juvenile Justice Commission

June 30, 1999

COMMISSION MEMBERS

OFFICE

Alice Bonneval

Marian Fleming

Arthur J. Gautreaux

Lloyd J. Guidry, Sr.

Secretary/Treasurer

Peter J. O'Neil, Jr.

Gary Palmer

Marion Terry

President



Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners,
Lafourche Parish Juvenile Justice Commission,
Thibodaux, Louisiana.

We have audited the accompanying general-purpose financial statements of Lafourche Parish Juvenile Justice Commission (the Commission), a component unit of the Lafourche Parish Council, as of and for the year ended June 30, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 Lafourche Parish Juvenile Justice Commission as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated July 20, 1999 on our consideration of the Lafourche Parish Juvenile Justice Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Thibodaux, La.,
July 20, 1999.

1

**COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS**

Lafourche Parish Juvenile Justice Commission

June 30, 1999

	<u>Governmental Fund Type</u>	<u>Account Groups</u>		<u>Total (Memorandum Only)</u>
		<u>General</u>	<u>General</u>	
		<u>Fixed Assets</u>	<u>Long-Term Obligations</u>	
ASSETS AND OTHER DEBITS				
Assets				
Cash	\$ 128,337	\$ -	\$ -	\$ 128,337
Investments	350,000	-	-	350,000
Receivables - taxes	24,416	-	-	24,416
Due from the State of Louisiana	93,787	-	-	93,787
Fixed assets	-	2,880,902	-	2,880,902
Other Debits				
Amount to be provided for retirement of general long-term obligations	-	-	53,071	53,071
Total assets and other debits	<u>\$ 596,540</u>	<u>\$ 2,880,902</u>	<u>\$ 53,071</u>	<u>\$ 3,530,513</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities				
Accounts payable and accrued expenditures	\$ 47,349		\$ -	\$ 47,349
Long-term obligations	-		53,071	53,071
Total liabilities	<u>47,349</u>		<u>53,071</u>	<u>100,420</u>
Equity and Other Credits				
Investment in general fixed assets	-	\$ 2,880,902		2,880,902
Fund balances - unreserved	549,191	-		549,191
Total equity and other credits	<u>549,191</u>	<u>2,880,902</u>		<u>3,430,093</u>
Total liabilities, equity and other credits	<u>\$ 596,540</u>	<u>\$ 2,880,902</u>	<u>\$ 53,071</u>	<u>\$ 3,530,513</u>

See notes to financial statements.

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

Lafourche Parish Juvenile Justice Commission

For the year ended June 30, 1999

	<u>General</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
Revenues			
Taxes	\$ 782,716	\$ -	\$ 782,716
Intergovernmental:			
State of Louisiana	780,541	-	780,541
Other local governmental units	31,045	-	31,045
Charges for services	10,376	-	10,376
Miscellaneous:			
Interest	19,981	6	19,987
Other	17,713	-	17,713
Total revenues	<u>1,642,372</u>	<u>6</u>	<u>1,642,378</u>
Expenditures			
Current:			
General government:			
Ad valorem tax adjustment	10,858		10,858
Ad valorem tax deduction	23,088		23,088
Total general government	<u>33,946</u>		<u>33,946</u>
Public safety - special correctional facilities:			
Personal services	1,419,166		1,419,166
Operating services	192,847		192,847
Supplies and materials	132,545		132,545
Travel and other charges	7,128		7,128
Capital expenditures	107,461		107,461
Total public safety	<u>1,859,147</u>		<u>1,859,147</u>
Total expenditures	<u>1,893,093</u>		<u>1,893,093</u>
Excess (Deficiency) of Revenues Over Expenditures	(250,721)	6	(250,715)
Fund Balances			
Beginning of year	798,178	1,728	799,906
Residual equity transfer in (out)	<u>1,734</u>	<u>(1,734)</u>	<u>-</u>
End of year	<u>\$ 549,191</u>	<u>\$ -</u>	<u>\$ 549,191</u>

See notes to financial statements.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GOVERNMENTAL FUND TYPE - GENERAL FUND

Lafourche Parish Juvenile Justice Commission

For the year ended June 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 728,000	\$ 782,716	\$ 54,716
Intergovernmental:			
State of Louisiana	801,400	780,541	(20,859)
Other local governmental units	30,000	31,045	1,045
Charges for services	10,000	10,376	376
Miscellaneous:			
Interest	18,000	19,981	1,981
Other	-	17,713	17,713
Total revenues	1,587,400	1,642,372	54,972
Expenditures			
Current:			
General government:			
Ad valorem tax adjustment	-	10,858	(10,858)
Ad valorem tax deduction	23,000	23,088	(88)
Total general government	23,000	33,946	(10,946)
Public safety - special correctional facilities:			
Personal services	1,421,000	1,419,166	1,834
Operating services	182,225	192,847	(10,622)
Supplies and materials	124,600	132,545	(7,945)
Travel and other charges	7,000	7,128	(128)
Capital expenditures	112,500	107,461	5,039
Total public safety	1,847,325	1,859,147	(11,822)
Total expenditures	1,870,325	1,893,093	(22,768)
Deficiency of Revenues Over Expenditures	(282,925)	(250,721)	32,204
Fund Balance			
Beginning of year	798,178	798,178	-
Residual equity transfer in	-	1,734	1,734
End of year	\$ 515,253	\$ 549,191	\$ 33,938

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS**Lafourche Parish Juvenile Justice Commission**

June 30, 1999

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lafourche Parish Juvenile Justice Commission (the Commission) was created in 1978 under the provisions of Article VI, Sections 5 and 15 of the Constitution of the State of Louisiana of 1974, and Article III of the Home Rule Charter of the Parish of Lafourche to acquire and administer a juvenile justice facility or facilities.

The powers of the Commission and the control and management of the affairs of the Commission are vested in a board of commissioners composed of seven qualified electors residing in Lafourche Parish. The commissioners are appointed from the North, South and Central regions of the Parish by the Lafourche Parish Council from names submitted by the Lafourche Parish District Judges, the Lafourche Parish School Board and by members of the Lafourche Parish Council.

The accounting policies of the Commission conform to 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 following is a summary of significant accounting policies:

a) Reporting Entity

The Commission is a component unit of the Lafourche Parish Council.

The Commission has reviewed all of its activities and determined there are no potential component units which should be included in its financial statements.

b) Fund Accounting

The Commission 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 government functions or activities.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Fund Accounting (Continued)

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 and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Governmental Funds

Governmental Funds are those through which most governmental functions of the Commission are financed. The acquisition, use and balances of the Commission's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Governmental Funds of the Commission:

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

Capital Projects Fund - The Capital Projects Fund is used to account for the financial resources to be used for the acquisition or construction of major capital facilities.

Account Groups

Account groups are used to establish accounting control and accountability. The District's Account Groups are as follows:

General Fixed Assets Account Group - This account group is used to account for fixed assets not accounted for in proprietary or trust funds.

General Long-Term Obligations Account Group - This account group is used to account for general long-term obligations and certain other liabilities that are not specific liabilities of proprietary or trust funds.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and the related state revenue sharing (Intergovernmental revenue) are considered "measurable" at the time of levy. Intergovernmental revenues (state and local) consist of per diem funding received on a per client/unit basis. These funds, along with charges for services, are recorded when earned since they are measurable and available. Miscellaneous revenues are recorded as revenues when received in cash by the Commission or an intermediary collecting agency because they are generally not measurable or available until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule are principal and interest on general long-term obligations which are recognized when due and vacation and sick leave which are recognized when paid.

d) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

e) Operating Budgetary Data

As required by the Louisiana Revised Statutes 39:1303, the Board of Commissioners adopted a budget for the Commission's General Fund. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget and public hearings on the budget prior to adoption. Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the Commission. The Commission amended its budget once during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Operating Budgetary Data (Continued)

The General Fund budget is adopted on a basis materially consistent with generally accepted accounting principles.

f) Accounts Receivable

The financial statements of the Commission contain no allowance for uncollectible accounts. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the funds.

g) Investments

Investments consist of certificates of deposit which are stated at cost and approximates market value.

h) Fixed Assets

Fixed assets used in governmental fund type operations (fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position. It is not involved with the measurement of results of operations.

Public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, are not capitalized along with other fixed assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives is not capitalized. No depreciation has been provided on fixed assets.

All fixed assets are valued at historical cost.

i) Long-Term Obligations

For long-term obligations, only that portion expected to be financed from unexpendable available financial resources is reported as a fund liability of a Governmental Fund. The remaining portion of such obligations is reported in the General Long-Term Obligations Account Group.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j) Vacation and Sick Leave

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid. At the end of each calendar year accumulated vacation is carried forward to the new year. At no time can an employee's accumulated balance exceed 15 days more than the rate of accrual. Sick leave can be accumulated to a maximum of 130 days. All accumulated vacation vests to the employees; however, all accumulated sick leave lapses at separation of employment. Vested vacation has been recorded in the General Long-Term Obligations Account Group.

k) Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the Commission.

l) Residual Equity Transfers

Residual equity transfers are nonrecurring or nonroutine transfers of equity between funds.

m) Memorandum Only - Total Columns

The total columns on the general-purpose financial statements are captioned "Memorandum Only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position or results of operations, in accordance with generally accepted accounting principles. *Interfund eliminations have not been made in the aggregation of this data.*

Note 2 - DEPOSITS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

State law requires deposits (cash and certificates of deposit) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obliga-

Note 2 - DEPOSITS (Continued)

tions of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the Commission or its agent in the Commission's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the Commission's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agent but not in the Commission's name and deposits which are uninsured or uncollateralized.

The year end bank balances of deposits and the carrying amounts as shown on the combined balance sheet are as follows:

	Bank Balances			Book Balance
	Category			
	1	2	3	
Cash	\$100,000	\$ -	\$ 45,238	\$128,337
Investments:				
Certificates of deposit	<u>100,000</u>	<u>-</u>	<u>250,000</u>	<u>350,000</u>
Totals	<u>\$200,000</u>	<u>\$ -</u>	<u>\$295,238</u>	<u>\$478,337</u>

At June 30, 1999, cash and certificates of deposit in excess of the FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the Commission. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 - PROPERTY TAXES

The Commission recognizes property tax assessments as revenue in the period in which the taxes are levied. Property taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 1996. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The tax rate for 1998 was \$3.20 per \$1,000 of assessed valuation on property within Lafourche Parish for the purpose of maintaining and operating the facilities.

Note 4 - DUE FROM THE STATE OF LOUISIANA

Amounts due from the state of Louisiana at June 30, 1999 consisted of the following:

Department of Social Services	\$72,321
Department of Education	16,604
Department of Public Safety	<u>4,862</u>
Total	<u>\$93,787</u>

Note 5 - CHANGES IN FIXED ASSETS

A summary of changes in fixed assets follows:

	Balance July 1, <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1999</u>
Buildings	\$2,515,892	\$ 51,194	\$ -	\$2,567,086
Furniture, fixtures and equipment	<u>320,645</u>	<u>56,267</u>	<u>63,096</u>	<u>313,816</u>
Totals	<u>\$2,836,537</u>	<u>\$107,461</u>	<u>\$63,096</u>	<u>\$2,880,902</u>

Note 5 - CHANGES IN FIXED ASSETS (Continued)

The juvenile justice facility is on a 10.0 acre tract of land that is owned by the Lafourche Parish Council. The land is being used under an intergovernmental agreement between the Council and the Commission at no cost to the Commission.

Note 6 - LONG-TERM OBLIGATIONS

Compensated absences (accumulated vacation and sick leave) are discussed in Note 1j. The Commission's commitment to fund such costs from future operations has been recorded in the General Long-Term Obligations Account Group.

The following is a summary of the changes in the long-term obligations of the Commission for the year ended June 30, 1999:

Long-term obligations, July 1, 1998	\$45,451
Net increase in accumulated unpaid vacation	<u>7,620</u>
Long-term obligations, June 30, 1999	<u>\$53,071</u>

Note 7 - LEASE COMMITMENTS

Commitments under a lease agreement for a vehicle provide for future minimum annual rental payments of \$686 for the year ending June 30, 2000. At completion of the lease term, the Commission has guaranteed the lessor a residual value of \$14,095 and a mileage allowance if the vehicle exceeds a set mileage rate and is not purchased. Rental expense incurred under the lease for the year ended June 30, 1999 was \$4,114.

Note 8 - DEFERRED COMPENSATION PLAN

Employees of the Commission participate in the Louisiana Public Employees Deferred Compensation plan. Due to the enactment of the Small Business Job Protection Act of 1996 (the Act), the State of Louisiana is no longer required to report the assets of its Internal Revenue Code Section 457 plan. Prior to the Act, Section 457 allowed the deferral of taxes on deferred compensation plans only if the plan assets were solely the property of the government employer and subject to the employer's general creditors. The Act now requires that amounts deferred under a Section 457 plan be held in trust for the exclusive benefit of participating employees and not be accessible by the government or its creditors.

Note 9 - RESIDUAL EQUITY TRANSFER

During the year, the equity balance in the Capital Projects Fund was transferred to the General Fund and the proceeds were then used to construct a building.

Note 10 - RISK MANAGEMENT

The Commission is exposed to various risks of loss related to workers' compensation; torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Commission carries commercial insurance. No settlements were made during the year that exceeded the Commission's insurance coverage.

Note 11 - LITIGATION

The Commission is a defendant in lawsuits brought by former residents of the facility. The cases are still in the discovery stages, however legal counsel believes that insurance coverages will apply. While it is not feasible to predict or determine the outcome of these matters, it is the opinion of management that the ultimate outcome will not have a material adverse effect on the financial position of the Commission. Accordingly, no obligation for the claims have been recognized by the Commission in the financial statements.

Note 12 - COMPENSATION OF BOARD MEMBERS

No compensation was paid to Board Members for the year ended June 30, 1999.

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS



Bourgeois Bennett

**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**

To the Board of Commissioners,
Lafourche Parish Juvenile Justice Commission,
Thibodaux, Louisiana.

We have audited the general-purpose financial statements of Lafourche Parish Juvenile Justice Commission (the Commission), a component unit of the Lafourche Parish Council, State of Louisiana, as of and for the year ended June 30, 1999, and have issued our report thereon dated July 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 Commission's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with 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 Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one

or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information and use of the Board of Commissioners, management, the State of Louisiana and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Thibodaux, La.,
July 20, 1999.

SCHEDULE OF FINDINGS

Lafourche Parish Juvenile Justice Commission

For the year ended June 30, 1999

Section I Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Reportable condition(s) identified that are not
 considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

b) Federal Awards

Lafourche Parish Juvenile Justice Commission did not receive federal awards during the year ended June 30, 1999.

Section II Financial Statement Findings

No financial statement findings were noted during the audit for the year ended June 30, 1999.

Section III Federal Award Findings and Questioned Costs

Not applicable.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS

Lafourche Parish Juvenile Justice Commission

For the year ended June 30, 1999

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were noted during the audit for the year ended June 30, 1998.

No reportable conditions were reported during the audit for the year ended June 30, 1998.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended June 30, 1998.

Section II Internal Control and Compliance Material to Federal Awards

Lafourche Parish Juvenile Justice Commission did not receive federal awards during the year ended June 30, 1998.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended June 30, 1998.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Lafourche Parish Juvenile Justice Commission

For the year ended June 30, 1999

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were noted during the audit for the year ended June 30, 1999.
No reportable conditions were reported during the audit for the year ended June 30, 1999.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended June 30, 1999.

Section II Internal Control and Compliance Material to Federal Awards

Lafourche Parish Juvenile Justice Commission did not receive federal awards during the year ended June 30, 1999.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended June 30, 1999.